ST HELENS CARERS CENTRE

England & Wales · Charity number 1089663

Details

Status	Registered
Legal form	Charitable company
Company number	04203210
Registered	2001-12-05
Register	View on the Charity Commission register

Contact

Address	31-35 Baldwin Street St. Helens Merseyside WA10 2RS
Phone	01744675615
Email	info@sthelenscarers.org.uk
Website	www.sthelenscarers.info

Activities

Objects: THE RELIEF OF PERSONS WHO ARE ILL DISABLED OR ELDERLY BY PROVISION OF ADVICE, INFORMATION AND SUPPORT TO THOSE WHO CARE FOR THEM [WITHIN ST HELENS AND ADJOINING AREAS].

Activities: Support for Carers in the borough of St Helens. Young Carers aged 6-18 and Adult Carers

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** General Charitable Purposes, Education/training, Disability, The Prevention Or Relief Of Poverty
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Defined Groups

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Geography

- **Area of benefit:** ST HELENS AND ADJOINING AREAS
- St Helens

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,453,321	£1,415,947	£608,721	33
2024-03-31	£1,334,986	£1,357,716	£571,347	33
2023-03-31	£1,264,809	£1,275,501	£594,077	29
2022-03-31	£1,344,998	£1,219,344	£604,769	29
2021-03-31	£1,260,440	£1,152,583	£479,115	28

Trustees

Name	Role	Appointed
JANE DEARDEN	Chair	
ALMA SISSON		
CANON GEOFFREY ALMOND		
Diane Margaret Charnock		2020-01-28
Jennifer Barbara Sheffield		2022-04-07
THERESA ANN BUTLER		2013-01-24

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ST HELENS CARERS CENTRE

England & Wales - Charity number 1089663

Accounts

Charity registration number 1089663 (England and Wales)

Company registration number 04203210

ST HELENS CARERS CENTRE LIMITED

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

CARERS TRUST

St Helens Carers Centre

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ST HELENS CARERS CENTRE LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	E J Dearden MBE DL - Founder Chair A E Sisson Canon G F Almond B.Ed, D.A.S.E., NPQH - Treasurer T A Butler D M Charnock J B Sheffield
Secretary	A E Sisson
Senior management	A Ashton MBE DL LLB(Hons) - Chief Executive
Charity number (England and Wales)	1089663
Company number	04203210
Registered office	31-35 Baldwin Street St Helens Merseyside WA10 2RS
Auditor	Xeinadin Audit Limited 46 Hamilton Square Birkenhead Wirral Merseyside CH41 5AR
Bankers	Barclays Bank Plc 9 Bridge Street St Helens WA10 1NN
Solicitors	Tickle Hall Cross Solicitors 25 Hardshaw Street St Helens Merseyside WA10 1RP

ST HELENS CARERS CENTRE LIMITED

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ST HELENS CARERS CENTRE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

Objectives and activities

Principal activities and objects of the Charity - Benefit to the Public

The principal activity of the charity in the year under review was that of the provision of relief and support for Carers of people who are ill, disabled or elderly.

The Charity's objectives are to support Carers living in St Helens and adjoining areas so that they do not reach crisis point. To do this the Charity employs a team of paid staff based at a centrally located 'one stop' Carers centre. Paid employees provide information, advice, emotional support and a range of practical support including the provision of Carers Assessments, Respite Breaks, Benefits Advice and Training.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities.

Achievements and performance

General

The 2024/25 year was a successful year for the Charity in regard to long term planning but we continued to see a rise in demand for our services whilst fundraising continued to be more difficult.

Once again, the Chair, on behalf of the board would like to acknowledge the dedication and commitment from the staff who continued to work with ever increasing demands making it more difficult to ensure we are able to serve the needs of all local Carers.

The Trustees are also extremely grateful to our funders and those who have given donations which allowed us to exercise our charitable objectives.

Adult Carers & Young Carers

Our support to Adult Carers continued to increase through the year and we also experienced an increase in more complex cases with more Carers requiring support around mental health and financial support due to the cost-of-living crisis.

- The Charity identified and started to deliver services to a further 1,259 Adult Carers, an increase of over 11% from the previous year (1,127 in 23/24). We also started to deliver services to a further 221 Young Carers during the year who were newly identified.
- The amount of work undertaken with each Carer continued to increase, with 3,965 pre-existing registered Carers continuing to return to the service for support. A total of 5,445 unique Carers received one to one support through 41,196 separate support contacts, an increase of 36% (30,448 in 23/24)
- Face to face training, social groups and events at our Carer Clubhouse reached a total of 584 different Carers accessed peer support groups, socials, and training with 4,696 attendances (4,367 in 23/24) giving a total number of 11,740 free respite hours delivered.
- We organised 153 separate respite sessions for Young Carers throughout the year and 3 residential breaks for Young Carers. These sessions allowed a total of 261 different Young Carers (226 in 22/23 – 15% increase) to access a total of 6,324 hours of respite from their caring role.

- From the work we undertook with Carers, a total of 2,139 unique Carers requested support with their entitlement to Welfare Benefits. From this work, it was identified that 943 were not in receipt of correct benefits and 1,535 claims were made.

  As a result of our Income Maximisation work, the total annual amount raised in the year on behalf of Carers and the people they care for was £7,011,101 with an additional £114,386 raised in backdated payments. The average family accessing this service was better off by an average of £143 per week.

- We issued a total of £119,450 in personal budget/grants as a result of Statutory Carers Assessments for both Young and Adult Carers. A total of 642 separate carers were able to take a break from this service.

- Following our trial of free holistic therapy sessions to Parent Carers in the previous year, we extended this offer to other adult Carers in the 24/25 year which has been extremely successful. A total of 753 Carers (221 in 23/24) accessed a total of 2,071 therapy sessions (677 in 23/24) giving them additional breaks from the caring role.

- We commenced a new service for Young Adult Carers aged between 18 and 24 with dedicated one-to-one support and social groups to assist this cohort of vulnerable young people transition into adulthood and employment.

- During the year we successfully tendered to remain the provider of Carer Services for St Helens local authority winning a 5 year contract with the possibility of additional 2 x 1 year extensions. The award of this contract will assist us in undertaking more longer term planning and enable us to grow our charitable services.

Financial review
The end of the year saw a surplus of £37,374 (2024 - £22,730 deficit).

The principal funding sources were:

- St Helens Council / St Helens CCG
- The Big Lottery

The Trustees are extremely grateful to all those who have provided funding either directly or via donations.

The Charity is only able to provide excellent support to Carers thanks to the funding it receives.

At the end of the year, the charity had restricted funds of £4,893 (2024 - £4,695).

The freely available reserves of the Charity increased by £41,133 and totalled £409,960 (2024 - £368,827).

Reserves policy
The Trustees have established a policy that the Charity should aim to retain unrestricted reserves that will cover between three to six months of annual expenditure. The unrestricted reserves as at 31 March 2025 were £603,828 (2024 - £566,652) against unrestricted expenditure of £1,011,204 (2024 - £888,648). The Charity's free reserves as at 31 March 2025 were £409,960 (2024 - £368,827), as shown in note 21 of the audited accounts, and cover over three months of direct charitable expenditure.

Reserves are held to cover any delay in receiving funding income whilst allowing the normal business operation of the Charity to continue. In addition the Charity retains reserves to cover possible redundancy payments should the Charity have to reduce the size of operation.

Investment policy
The Trustees whilst retaining their cautious approach to investments have authorised that any surplus funds can be deposited in a suitable interest bearing bank or building society. This approach is revisited at least annually to ensure that maximum returns are being achieved for the Charity.

Risk management
The Trustees have a risk management strategy in place and have established systems and procedures designed to reduce or eliminate any risks identified.

On an annual basis the Trustees assess the risks to which the Charity is exposed, in particular those related to the operations and finance of the organisation.

Plans for future periods
The Trustees have identified the following plans for the coming year:

- To ensure our service remains accessible to all Carers throughout St Helens and ensure the service we provide reflects the needs of local Carers.
- To continue to explore our digital offer and explore new ways of working with the introduction of AI technology.
- To introduce a new Rolling Respite Voucher Scheme to enable Carers to access free respite from Care providers following an assessment of need.
- To continue to work with our Statutory and Third Sector partners to develop the Carers Strategy and Partnership Board for the borough of St Helens.
- To continue to protect and diversify our funding base

Structure, governance and management
The Charity is controlled by its governing document, the Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The company was registered as a charity by the Charity Commission for all purposes on 5 December 2001 (Certificate number: 1089663).

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were
E J Dearden MBE DL - Founder Chair
A E Sisson
Canon G F Almond B.Ed, D.A.S.E., NPQH - Treasurer
T A Butler
D M Charnock
J B Sheffield

Appointment of Trustees
The Trustee Board is made up of between three and nine members. They are elected from members at the Annual General Meeting held each year. The Trustees may at any time co-opt any person duly qualified to be appointed as a Trustee to fill a vacancy in their number or as an additional Trustee, but a co-opted Trustee holds office only until the next AGM.

One third (or the number nearest to one third) of the Trustees must retire each year, those longest in the office retiring first and the choice between and of equal service being made by drawing lots. Those who retire are eligible for re-election at the next Annual General Meeting.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Organisational structure
The Charitable Company is governed by its Memorandum and Articles of Association, and the Board of Trustees administers the Charity. The full Board meets monthly.

The Charity is required to provide monitoring information to its funders including St Helens Council and other grant making bodies. This information comprises fiscal, quality and service standards monitoring information.

The Board employ paid staff including the Chief Executive who is responsible for the day to day management of the Charity and reports direct to the Board of Trustees.

Key management remuneration
The trustees appoint four members to an executive panel - this panel reviews the pay and remuneration of all staff and makes recommendations to the full Board of Trustees. When deciding remuneration of key management, Trustees consider:

- the purpose, aims and values of the Charity and its beneficiaries' needs
- how this affects pay policies for all employees, and for the senior staff in particular, including whether a lower rate of pay compared to similar roles in other sectors is appropriate
- how pay is linked to the skills, experience and competencies that the Charity needs from its senior staff and the scope of their roles
- the Charity's current business plan and how implementing it may affect the number of senior staff the Charity needs to employ or recruit, and the nature of those roles
- the Charity's ability to pay, including the benefit to the Charity that such positions will bring

Fundraising Strategies
The Trustees are committed to using best practise in fundraising for the organisation and monitor all fundraising to ensure this takes place. The Trustees do not use external fundraising organisations or individuals for fundraising.

Relationship with The Carers Trust
The Charity is a Network Member of the Carers Trust throughout a network agreement. The Carers Trust provide national and regional information, advise, support and publicity. The Charity retains its own identity with regard to policies, procedures, contracts and responsibility for generating income, governance and management.

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

Disclosure of information to auditor
Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Trustees' report was approved by the Board of Trustees.

E J Dearden MBE DL - Founder Chair
Trustee

11 December 2025

ST HELENS CARERS CENTRE LIMITED

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees, who are also the directors of St Helens Carers Centre Limited for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

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

ST HELENS CARERS CENTRE LIMITED

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF ST HELENS CARERS CENTRE LIMITED

Opinion

We have audited the financial statements of St Helens Carers Centre Limited (the 'Charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a strategic report.

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the Charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Extent to which the audit was capable of detecting irregularities, including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the industry sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, taxation legislation and data protection, anti-bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC and relevant regulators.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

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

Helen Furlong FCCA (Senior Statutory Auditor)
For and on behalf of Xeinadin Audit Limited, Statutory Auditor
Chartered Accountants
46 Hamilton Square
Birkenhead
Wirral
Merseyside
CH41 5AR
Date: 16.12.25

ST HELENS CARERS CENTRE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income and endowments from:							
Donations and legacies	3	20,073	40,983	61,056	22,515	37,152	59,667
Charitable activities	4	1,011,111	363,958	1,375,069	853,804	411,642	1,265,446
Other trading activities	5	10,041	-	10,041	8,842	-	8,842
Investments	6	6,229	-	6,229	1,031	-	1,031
Other income	7	926	-	926	-	-	-
Total income		1,048,380	404,941	1,453,321	886,192	448,794	1,334,986
Expenditure on:							
Raising funds	8	5,256	2,853	8,109	4,907	2,827	7,734
Charitable activities	9	1,005,948	401,890	1,407,838	883,741	466,241	1,349,982
Total expenditure		1,011,204	404,743	1,415,947	888,648	469,068	1,357,716
Net income/(expenditure)		37,176	198	37,374	(2,456)	(20,274)	(22,730)
Transfers between funds		-	-	-	(12,125)	12,125	-
Net movement in funds	11	37,176	198	37,374	(14,581)	(8,149)	(22,730)
Reconciliation of funds:							
Fund balances at 1 April 2024		566,652	4,695	571,347	581,233	12,844	594,077
Fund balances at 31 March 2025		603,828	4,893	608,721	566,652	4,695	571,347

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

ST HELENS CARERS CENTRE LIMITED

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	**15**		193,868		197,825
Current assets					
Debtors	**16**	124,709		39,370	
Cash at bank and in hand		467,297		419,741	
		592,006		459,111	
Creditors: amounts falling due within one year	**17**	(177,153)		(85,589)	
Net current assets			414,853		373,522
Total assets less current liabilities			608,721		571,347
The funds of the Charity					
Restricted income funds	**20**		4,893		4,695
Unrestricted funds	**21**		603,828		566,652
			608,721		571,347

The financial statements were approved by the Trustees on 11 December 2025

E J Dearden MBE DL - Founder Chair
Trustee

Company registration number 04203210 (England and Wales)

ST HELENS CARERS CENTRE LIMITED

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Cash flows from operating activities					
Cash generated from operations	**24**		41,327		29,273
Investing activities					
Purchase of tangible fixed assets		-		(197,825)	
Investment income received		6,229		1,031	
Net cash generated from/(used in) investing activities			6,229		(196,794)
Net cash generated from financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			47,556		(167,521)
Cash and cash equivalents at beginning of year			419,741		587,262
Cash and cash equivalents at end of year			467,297		419,741

1 Accounting policies

Charity information

St Helens Carers Centre Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is 31-35 Baldwin Street, St Helens, Merseyside, WA10 2RS.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the Charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

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

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Support costs are those that that assist the work of the charity but are not directly attributable to the charitable activities. Support costs include office costs, administrative payroll costs and governance costs which support the charity's activities. Where the support costs cannot be attributable to a direct activity they have been allocated to the costs of raising funds and charitable activities on a pro-rata basis.

Governance costs represent costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold property	2% straight line
Plant and equipment	20% straight line
Computers	33% straight line

Freehold land is not depreciated.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 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. Bank overdrafts are shown within borrowings in current liabilities.

1 Accounting policies **(Continued)**

1.9 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.

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 payments 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.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

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

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations	19,848	14,881	34,729	19,381	21,375	40,756
Fundraising	225	26,102	26,327	3,134	15,777	18,911
	20,073	40,983	61,056	22,515	37,152	59,667

4 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Adult Carers						
Performance related grants	991,111	-	991,111	853,804	8,750	862,554
Young Carers						
Performance related grants	20,000	245,190	265,190	-	276,007	276,007
Personal Budgets & Breaks						
Performance related grants	-	118,768	118,768	-	126,885	126,885
	1,011,111	363,958	1,375,069	853,804	411,642	1,265,446

4 Income from charitable activities (Continued)

Performance related grants analysis

	Adult Carers	Young Carers	Personal Budgets & Breaks	Total
	2025	2025	2025	2025
	£	£	£	£
The Big Lottery	-	92,278	-	92,278
St Helens Council	981,111	140,067	118,768	1,239,946
PH Holt	-	10,000	-	10,000
Triangle Trust	-	15,000	-	15,000
John Moores Foundation	-	7,845	-	7,845
Carers Trust	10,000	-	-	10,000
	991,111	265,190	118,768	1,375,069

For the year ended 31 March 2024

	Adult Carers	Young Carers	Personal Budgets & Breaks	Total
	2024	2024	2024	2024
	£	£	£	£
The Big Lottery	-	103,132	-	103,132
St Helens Council	820,804	125,603	126,885	1,073,292
PH Holt	-	10,000	-	10,000
Department of Education	8,750	-	-	8,750
Triangle Trust	-	29,500	-	29,500
John Moores Foundation	-	7,772	-	7,772
Carers Trust	33,000	-	-	33,000
	862,554	276,007	126,885	1,265,446

5 Income from other trading activities

	Unrestricted funds 2025	Unrestricted funds 2024
	£	£
Lottery Income	10,041	8,842

6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	6,229	1,031

7 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other income	926	-

8 Expenditure on raising funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fundraising and publicity						
Lottery costs and prize money	4,980	-	4,980	4,750	-	4,750
Fundraising costs	276	2,853	3,129	157	2,827	2,984
	5,256	2,853	8,109	4,907	2,827	7,734

9 Expenditure on charitable activities

	Adult Carers	Young Carers	Personal Budget & Breaks	Total
	2025	2025	2025	2025
	£	£	£	£
Direct costs				
Staff costs	723,956	199,640	-	923,596
Depreciation and impairment	3,957	-	-	3,957
Motor and travel costs	1,451	1,427	-	2,878
Premises costs	31,289	16,086	-	47,375
General and administrative costs	152,828	39,131	119,450	311,409
	913,481	256,284	119,450	1,289,215
Share of support and governance costs (see note 10)				
Support	85,837	24,286	-	110,123
Governance	6,630	1,870	-	8,500
	1,005,948	282,440	119,450	1,407,838
Analysis by fund				
Unrestricted funds	1,005,948	-	-	1,005,948
Restricted funds	-	282,440	119,450	401,890
	1,005,948	282,440	119,450	1,407,838

9 **Expenditure on charitable activities** **(Continued)**

For the year ended 31 March 2024

	Adult Carers	Young Carers	Personal Budget & Breaks	Total
	2024	2024	2024	2024
	£	£	£	£
Direct costs				
Staff costs	629,141	232,865	-	862,006
Depreciation and impairment	-	-	-	-
Motor and travel costs	1,280	1,439	-	2,719
Premises costs	51,988	23,345	-	75,333
General and administrative costs	117,565	46,274	125,205	289,044
	799,974	303,923	125,205	1,229,102
Share of support and governance costs (see note 10)				
Support	83,449	30,770	-	114,219
Governance	4,829	1,832	-	6,661
	888,252	336,525	125,205	1,349,982
Analysis by fund				
Unrestricted funds	883,741	-	-	883,741
Restricted funds	4,511	336,525	125,205	466,241
	888,252	336,525	125,205	1,349,982

10 Support costs allocated to activities

	2025	2024
	£	£
Staff costs	94,702	94,715
Staff training	221	600
Travel	295	299
Rent	2,204	5,800
Light	1,543	1,810
Premises cleaning	611	570
Premises insurance	58	197
Premises repairs	441	467
Equipment	549	555
General insurances	491	390
Postage	1,044	1,295
IT	1,945	2,052
Stationery	2,495	1,980
Subscriptions	823	853
Sundry	443	542
Telephone	2,258	2,095
Governance costs	8,500	6,660
	118,623	120,880
Analysed between:		
Unrestricted funds	92,467	88,278
Restricted funds	26,156	32,602
	118,623	120,880

Governance costs comprise:	2025 £	2024 £
Audit fees	6,500	4,680
Accountancy	2,000	1,980
	8,500	6,660

11 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable to the charity's auditor:		
- for the audit of the charity's financial statements	6,500	4,680
- for other financial services	2,000	1,980
Depreciation of owned tangible fixed assets	3,957	-

12 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

There were no reimbursed travel expenses paid for the year ended 31 March 2025. (2024 - None)

13 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Management	3	3
Office and administration	4	5
Support workers	25	25
Total	32	33

Employment costs	2025 £	2024 £
Wages and salaries	917,438	865,665
Social security costs	80,859	72,400
Other pension costs	20,001	18,656
	1,018,298	956,721

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2025 Number	2024 Number
£60,000 to £70,000	1	-
£70,000 to £80,000	-	1

Remuneration of key management personnel

The remuneration (including employers NI and employers pensions costs) of key management personnel was as follows:

	2025 £	2024 £
Aggregate compensation	166,468	166,492

The key management personnel of the charity comprise the Chief Executive, Finance Manager and Operations Manager.

14 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

15 Tangible fixed assets

	Freehold property	Plant and equipment	Computers	Total
	£	£	£	£
Cost				
At 1 April 2024	197,825	199	1,764	199,788
At 31 March 2025	197,825	199	1,764	199,788
Depreciation and impairment				
At 1 April 2024	-	199	1,764	1,963
Depreciation charged in the year	3,957	-	-	3,957
At 31 March 2025	3,957	199	1,764	5,920
Carrying amount				
At 31 March 2025	193,868	-	-	193,868
At 31 March 2024	197,825	-	-	197,825

16 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Prepayments and accrued income	124,709	39,370

17 Creditors: amounts falling due within one year

	Notes	2025	2024
		£	£
Other taxation and social security		20,698	18,933
Deferred income	18	128,276	7,845
Trade creditors		7,790	39,319
Other creditors		11,099	12,177
Accruals		9,290	7,315
		177,153	85,589

18 Deferred income

	2025	2024
	£	£
Other deferred income	128,276	7,845

18 Deferred income (Continued)

Deferred income is included in the financial statements as follows:

	2025	2024
	£	£
Deferred income is included within:		
Current liabilities	128,276	7,845
Movements in the year:		
Deferred income at 1 April 2024	7,845	40,772
Released from previous periods	(7,845)	(40,772)
Resources deferred in the year	128,276	7,845
Deferred income at 31 March 2025	128,276	7,845

19 Retirement benefit schemes

Defined contribution schemes	2025	2024
	£	£
Charge to profit or loss in respect of defined contribution schemes	20,001	18,656

20 Restricted funds

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

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
Young Carers Service	-	286,173	(285,293)	-	880
Carer Breaks	4,695	118,768	(119,450)	-	4,013
	4,695	404,941	(404,743)	-	4,893

Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
Young Carers Service	8,107	313,159	(339,352)	18,086	-
Carer Breaks	3,017	126,885	(125,207)	-	4,695
Parent Participation	1,720	8,750	(4,509)	(5,961)	-
	12,844	448,794	(469,068)	12,125	4,695

20 Restricted funds (Continued)

Purposes and restrictions in relation to the restricted funds:

Young Carers Service
Young Carers Service is a dedicated young carers centre which offers support, advice and leisure opportunities to young carers between the ages of 8 and 18 to support them in their caring role.

Carer Breaks
The Carer Breaks Fund allows for carers to take a personalised break through a direct payment. The break is usually in the range of £50 to £250 and is awarded based on the impact of the caring role on the carer. The Carer Breaks Fund also allows for group breaks organised by the centre for those carers not eligible for an individual break fund payment.

21 Unrestricted funds

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

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
General funds	566,652	1,048,380	(1,011,204)	-	603,828

Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
Covid related expenditure	6,430	-	-	(6,430)	-
Carers events	10,136	-	-	(10,136)	-
Holistic therapies	35,000	-	-	(35,000)	-
General funds	529,667	886,192	(888,648)	39,441	566,652
	581,233	886,192	(888,648)	(12,125)	566,652

22 Analysis of net assets between funds

	Unrestricted funds 2025	Restricted funds 2025	Total 2025
	£	£	£
At 31 March 2025:			
Tangible assets	193,868	-	193,868
Current assets/(liabilities)	409,960	4,893	414,853
	603,828	4,893	608,721

22 Analysis of net assets between funds (Continued)

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	197,825	-	197,825
Current assets/(liabilities)	368,827	4,695	373,522
	566,652	4,695	571,347

23 Related party transactions

For the year ended 31st March 2025, a £200 carers grant was awarded to one of the trustees. The value of the grant was conducted at arms length. (2024 - £200)

24 Cash generated from operations

	2025 £	2024 £
Surplus/(deficit) for the year	37,374	(22,730)
Adjustments for:		
Investment income recognised in statement of financial activities	(6,229)	(1,031)
Depreciation and impairment of tangible fixed assets	3,957	-
Movements in working capital:		
(Increase)/decrease in debtors	(85,339)	72,579
(Decrease)/increase in creditors	(28,867)	13,382
Increase/(decrease) in deferred income	120,431	(32,927)
Cash generated from operations	41,327	29,273

25 Analysis of changes in net funds

The Charity had no material debt during the year.

ST HELENS CARERS CENTRE

England & Wales - Charity number 1089663

Accounts

Charity registration number 1089663 (England and Wales)

Company registration number 04203210

ST HELENS CARERS CENTRE LIMITED

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

CARERS TRUST

St Helens Carers Centre

xeinadin

ST HELENS CARERS CENTRE LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	A E Sisson G F Almond T A Butler D M Charnock E J Dearden MBE DL J B Sheffield	
Secretary	A E Sisson	
Senior management	A Ashton	Chief Executive
Charity number (England and Wales)	1089663	
Company number	04203210	
Registered office	31-35 Baldwin Street St Helens Merseyside WA10 2RS	
Auditor	Xeinadin Audit Limited 46 Hamilton Square Birkenhead Wirral Merseyside CH41 5AR	
Bankers	Barclays Bank Plc 9 Bridge Street St Helens WA10 1NN	
Solicitors	Tickle Hall Cross Solicitors 25 Hardshaw Street St Helens Merseyside WA10 1RP	

ST HELENS CARERS CENTRE LIMITED

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ST HELENS CARERS CENTRE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

Objectives and activities

Principal activities and objects of the Charity - Benefit to the Public

The principal activity of the charity in the year under review was that of the provision of relief and support for Carers of people who are ill, disabled or elderly.

The Charity's objectives are to support Carers living in St Helens and adjoining areas so that they do not reach crisis point. To do this the Charity employs a team of paid staff based at a centrally located 'one stop' Carers centre. Paid employees provide information, advice, emotional support and a range of practical support including the provision of Carers Assessments, Respite Breaks, Benefits Advice and Training.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities.

Achievements and performance

General

The 23/24 year has been a successful year for the Charity as we introduced new ways of working and were able to undertake more long-term planning post pandemic. We continued to see an ever-increasing number of complex support cases which have been exacerbated with the cost-of-living crisis.

The Chair, on behalf of the board would like to acknowledge the dedication and commitment from the staff who continued to work with ever increasing demands making it more difficult to ensure we are able to serve the needs of all local Carers.

We have introduced a new electronic client case recording system which has streamlined the work of the organisation and made the different services we provided completely integrated.

The Trustees are also extremely grateful to our funders and those who have given donations which allowed us to exercise our charitable objectives.

During the year, our main Charity base at 31-35 Baldwin Street became available to purchase rather than continue to lease. We were able to use unrestricted reserves to purchase the building which will in the medium to long term reduce the charities' revenue costs.

Adult Carers & Young Carers

Our support to Adult Carers continued to increase through the year and we also experienced an increase in more complex cases with more Carers requiring support around mental health and financial support due to the cost-of-living crisis.

- The Charity identified and started to deliver services to a further 1,127 Adult Carers, an increase of over 17% from the previous year (961 in 22/23). We also started to deliver services to a further 232 Young Carers during the year who were newly identified.
- The amount of work undertaken with each Carer was considerable, with pre-existing registered Carers continuing to return to the service for support. A total of 5,472 individual Carers received one to one support through 30,448 separate support contacts, an increase of 5% (2,859 in 22/23)
- Face to face training, social groups and events at our Carer Clubhouse reached a total of 672 different Carers accessed peer support groups, socials, and training with 4,367 attendances giving a total number of 10,917 free respite hours delivered.
- We organised 154 respite sessions throughout the year and 4 residential breaks for Young Carers. These sessions allowed a total of 226 Young Carers (154 in 22/23) to access a total of 7,332 hours of respite from their caring role.
- From the work we undertook with Carers, a total of 1,502 had full benefit checks of which 702 Carers were not in receipt of the correct benefits and we made claims on their behalf which equated to £3,771,090 in additional benefits. The average Carer was better off by £104 per week because of this service.
- We issued a total of £125,205 in personal budget payments as a result of Statutory Carers Assessments for both Young and Adult Carers. we undertook during the year to a total of 761 Carers allowing them to access personalised support of their choice.
- We commenced a trial of free holistic therapy sessions, primarily aimed at Parent Carers during the year which has been extremely successful. 221 different Parent Carers accessed a total of 677 therapy sessions giving them additional breaks from the caring role.
- We were fortunate to receive funding from the national Carers Trust to commence an Employability Pilot Project during the year. The project gave support and advice to 231 Carers to remaining in employment or returning to the workplace outside of the caring role.

Financial review

The end of the year saw a deficit of £22,730 (2023 - £10,692 deficit).

The principal funding sources were:

- St Helens Council / St Helens CCG
- The Big Lottery

The Trustees are extremely grateful to all those who have provided funding either directly or via donations.

The Charity is only able to provide excellent support to Carers thanks to the funding it receives.

At the end of the year, the charity had restricted funds of £4,695 (2023 - £12,844).

The freely available reserves of the Charity decreased by £212,406 and totalled £368,827 (2023 - £581,233).

Reserves policy
The Trustees have established a policy that the Charity should aim to retain unrestricted reserves that will cover between three to six months of annual expenditure. The unrestricted reserves as at 31 March 2024 were £566,652 (2023 - £581,233) against unrestricted expenditure of £888,648 (2023 - £880,536). The Charity's free reserves as at 31 March 2024 were £368,827 (2023 - £529,667), as shown in note 21 of the audited accounts, and cover over three months of direct charitable expenditure.

Reserves are held to cover any delay in receiving funding income whilst allowing the normal business operation of the Charity to continue. In addition the Charity retains reserves to cover possible redundancy payments should the Charity have to reduce the size of operation.

Investment policy
The Trustees whilst retaining their cautious approach to investments have authorised that any surplus funds can be deposited in a suitable interest bearing bank or building society. This approach is revisited at least annually to ensure that maximum returns are being achieved for the Charity.

Risk management
The Trustees have a risk management strategy in place and have established systems and procedures designed to reduce or eliminate any risks identified.

On an annual basis the Trustees assess the risks to which the Charity is exposed, in particular those related to the operations and finance of the organisation.

Plans for future periods
The Trustees have identified the following plans for the coming year:

- To ensure our service remains accessible to all Carers throughout St Helens and ensure the service we provide reflects the needs of local Carers.
- To extend our free Holistic Therapy sessions for Carers as additional respite opportunities.
- To investigate new ways of supporting Carers through the statutory assessment process.
- To develop a new service for Young Adult Carers, so those Carers aged between 18 and 25 have an improved seamless transition into adulthood.
- To work with our Statutory partners to develop a new Carers Strategy and Partnership Board for the borough of St Helens.
- To continue to protect and diversify our funding base

Structure, governance and management
The Charity is controlled by its governing document, the Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The company was registered as a charity by the Charity Commission for all purposes on 5 December 2001 (Certificate number: 1089663).

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were
A E Sisson
G F Almond
T A Butler
D M Charnock
E J Dearden MBE DL
J B Sheffield

Appointment of Trustees
The Trustee Board is made up of between three and nine members. They are elected from members at the Annual General Meeting held each year. The Trustees may at any time co-opt any person duly qualified to be appointed as a Trustee to fill a vacancy in their number or as an additional Trustee, but a co-opted Trustee holds office only until the next AGM.

One third (or the number nearest to one third) of the Trustees must retire each year, those longest in the office retiring first and the choice between and of equal service being made by drawing lots. Those who retire are eligible for re-election at the next Annual General Meeting.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Organisational structure
The Charitable Company is governed by its Memorandum and Articles of Association, and the Board of Trustees administers the Charity. The full Board meets monthly.

The Charity is required to provide monitoring information to its funders including St Helens Council and other grant making bodies. This information comprises fiscal, quality and service standards monitoring information.

The Board employ paid staff including the Chief Executive who is responsible for the day to day management of the Charity and reports direct to the Board of Trustees.

Key management remuneration
The trustees appoint four members to an executive panel - this panel reviews the pay and remuneration of all staff and makes recommendations to the full Board of Trustees. When deciding remuneration of key management, Trustees consider:

- the purpose, aims and values of the Charity and its beneficiaries' needs
- how this affects pay policies for all employees, and for the senior staff in particular, including whether a lower rate of pay compared to similar roles in other sectors is appropriate
- how pay is linked to the skills, experience and competencies that the Charity needs from its senior staff and the scope of their roles
- the Charity's current business plan and how implementing it may affect the number of senior staff the Charity needs to employ or recruit, and the nature of those roles
- the Charity's ability to pay, including the benefit to the Charity that such positions will bring

Fundraising Strategies
The Trustees are committed to using best practise in fundraising for the organisation and monitor all fundraising to ensure this takes place. The Trustees do not use external fundraising organisations or individuals for fundraising.

Relationship with The Carers Trust
The Charity is a Network Member of the Carers Trust throughout a network agreement. The Carers Trust provide national and regional information, advise, support and publicity. The Charity retains its own identity with regard to policies, procedures, contracts and responsibility for generating income, governance and management.

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

Disclosure of information to auditor
Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Trustees' report was approved by the Board of Trustees.

.....
E J Dearden MBE DL
Trustee

Date: 12-12-24

ST HELENS CARERS CENTRE LIMITED

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2024

The Trustees, who are also the directors of St Helens Carers Centre Limited for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

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

ST HELENS CARERS CENTRE LIMITED

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF ST HELENS CARERS CENTRE LIMITED

Opinion

We have audited the financial statements of St Helens Carers Centre Limited (the 'Charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a strategic report.

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the Charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the industry sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, taxation legislation and data protection, anti-bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC and relevant regulators.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

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

Helen Furlong FCCA (Senior Statutory Auditor)
For and on behalf of Xeinadin Audit Limited, Statutory Auditor
Chartered Accountants
46 Hamilton Square
Birkenhead
Wirral
Merseyside
CH41 5AR
Date: 18.12.24

ST HELENS CARERS CENTRE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	3	22,515	37,152	59,667	16,684	53,427	70,111
Charitable activities	4	853,804	411,642	1,265,446	840,124	344,283	1,184,407
Other trading activities	5	8,842	-	8,842	10,044	-	10,044
Investments	6	1,031	-	1,031	247	-	247
Total income		886,192	448,794	1,334,986	867,099	397,710	1,264,809
Expenditure on:							
Raising funds	7	4,907	2,827	7,734	5,529	2,500	8,029
Charitable activities	8	883,741	466,241	1,349,982	875,007	392,465	1,267,472
Total expenditure		888,648	469,068	1,357,716	880,536	394,965	1,275,501
Net expenditure		(2,456)	(20,274)	(22,730)	(13,437)	2,745	(10,692)
Transfers between funds		(12,125)	12,125	-	2,675	(2,675)	-
Net movement in funds	10	(14,581)	(8,149)	(22,730)	(10,762)	70	(10,692)
Reconciliation of funds:							
Fund balances at 1 April 2023		581,233	12,844	594,077	591,995	12,774	604,769
Fund balances at 31 March 2024		566,652	4,695	571,347	581,233	12,844	594,077

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

ST HELENS CARERS CENTRE LIMITED

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	**14**		197,825		-
Current assets					
Debtors	**15**	39,370		111,949	
Cash at bank and in hand		419,741		587,262	
		459,111		699,211	
Creditors: amounts falling due within one year	**16**	(85,589)		(105,134)	
Net current assets			373,522		594,077
Total assets less current liabilities			571,347		594,077
The funds of the Charity					
Restricted income funds	**19**		4,695		12,844
Unrestricted funds	**20**		566,652		581,233
			571,347		594,077

The financial statements were approved by the Trustees on 12 December 2024

E J Dearden MBE DL
Trustee

Company registration number 04203210 (England and Wales)

ST HELENS CARERS CENTRE LIMITED

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	23		29,273		(29,043)
Investing activities					
Purchase of tangible fixed assets		(197,825)		-	
Investment income received		1,031		247	
Net cash (used in)/generated from investing activities			(196,794)		247
Net cash generated from financing activities			-		-
Net decrease in cash and cash equivalents			(167,521)		(28,796)
Cash and cash equivalents at beginning of year			587,262		616,058
Cash and cash equivalents at end of year			419,741		587,262

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

St Helens Carers Centre Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is 31-35 Baldwin Street, St Helens, Merseyside, WA10 2RS.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

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

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Support costs are those that that assist the work of the charity but are not directly attributable to the charitable activities. Support costs include office costs, administrative payroll costs and governance costs which support the charity's activities. Where the support costs cannot be attributable to a direct activity they have been allocated to the costs of raising funds and charitable activities on a pro-rata basis.

Governance costs represent costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold property	2% straight line
Plant and equipment	20% straight line
Computers	33% straight line

Freehold land is not depreciated.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 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. Bank overdrafts are shown within borrowings in current liabilities.

1 Accounting policies **(Continued)**

1.9 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.

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 payments 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.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

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

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations	19,381	21,375	40,756	14,969	20,472	35,441
Fundraising	3,134	15,777	18,911	1,715	32,955	34,670
	22,515	37,152	59,667	16,684	53,427	70,111

The Trustees are extremely grateful for the grants, fundraising and donations received from: Ashton Golf Club Captain G Pennington, Churchill Support Services, Duchy of Lancaster Benevolent Fund. Enterprise Credit Union, GW Law Ltd, Mortgage Guarantee Ltd, Providence Hospital Endowment Fund, Radio City Cash For Kids, Ready Steady Downs, Rotary Club – Rainhill, Rotary Club - St Helens, St Helens Charitable Trust, St Helens & Prescot Freemasons, St Helens Ladies NFU, St Helens Rambling Club, Tesco Community Fund, United Reform Church and all the individual and anonymous donors.

4 Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Adult Carers						
Performance related grants	853,804	8,750	862,554	840,124	17,282	857,406
Young Carers						
Performance related grants	-	276,007	276,007	-	219,009	219,009
Personal Budgets & Breaks						
Performance related grants	-	126,885	126,885	-	107,992	107,992
	853,804	411,642	1,265,446	840,124	344,283	1,184,407

4 Income from charitable activities (Continued)

Performance related grants analysis

	Adult Carers	Young Carers	Personal Budgets & Breaks	Total
	2024	2024	2024	2024
	£	£	£	£
The Big Lottery	-	103,132	-	103,132
St Helens Council	820,804	125,603	126,885	1,073,292
PH Holt	-	10,000	-	10,000
Department of Education	8,750	-	-	8,750
Triangle Trust	-	29,500	-	29,500
John Moores Foundation	-	7,772	-	7,772
Carers Trust	33,000	-	-	33,000
	862,554	276,007	126,885	1,265,446

For the year ended 31 March 2023

	Adult Carers	Young Carers	Personal Budgets & Breaks	Total
	2023	2023	2023	2023
	£	£	£	£
The Big Lottery	-	100,975	-	100,975
St Helens Council	840,124	93,498	107,992	1,041,614
PH Holt	-	4,536	-	4,536
Department of Education	17,282	-	-	17,282
Triangle Trust	-	20,000	-	20,000
	857,406	219,009	107,992	1,184,407

5 Income from other trading activities

	Unrestricted funds 2024	Unrestricted funds 2023
	£	£
Lottery Income	8,842	10,044

6 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	1,031	247

7 Expenditure on raising funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fundraising and publicity						
Lottery costs and prize money	4,750	-	4,750	5,365	-	5,365
Fundraising costs	157	2,827	2,984	164	2,500	2,664
	4,907	2,827	7,734	5,529	2,500	8,029

8 Expenditure on charitable activities

	Adult Carers 2024 £	Young Carers 2024 £	Personal Budget & Breaks 2024 £	Total 2024 £
Direct costs				
Staff costs	629,141	232,865	-	862,006
Motor and travel costs	1,280	1,439	-	2,719
Premises costs	54,723	20,610	-	75,333
General and administrative costs	117,565	46,274	125,205	289,044
	802,709	301,188	125,205	1,229,102
Share of support and governance costs (see note 9)				
Support	83,449	30,770	-	114,219
Governance	4,829	1,832	-	6,661
	890,987	333,790	125,205	1,349,982
Analysis by fund				
Unrestricted funds	883,741	-	-	883,741
Restricted funds	7,246	333,790	125,205	466,241
	890,987	333,790	125,205	1,349,982

8 **Expenditure on charitable activities** **(Continued)**

For the year ended 31 March 2023

	Adult Carers	Young Carers	Personal Budget & Breaks	Total
	2023	2023	2023	2023
	£	£	£	£
Direct costs				
Staff costs	605,499	192,445	-	797,944
Depreciation and impairment	-	-	-	-
Motor and travel costs	886	478	-	1,364
Premises costs	55,491	15,610	-	71,101
General and administrative costs	135,350	33,047	107,492	275,889
	797,226	241,580	107,492	1,146,298
Share of support and governance costs (see note 9)				
Support	86,962	27,018	-	113,980
Governance	5,476	1,718	-	7,194
	889,664	270,316	107,492	1,267,472
Analysis by fund				
Unrestricted funds	875,007	-	-	875,007
Restricted funds	14,657	270,316	107,492	392,465
	889,664	270,316	107,492	1,267,472

9 Support costs allocated to activities

	2024	2023
	£	£
Staff costs	94,715	94,611
Staff training	600	375
Travel	299	162
Rent	5,800	5,692
Light	1,810	1,516
Premises cleaning	570	452
Premises insurance	197	106
Premises repairs	467	664
Equipment	555	567
General insurances	390	397
Postage	1,294	1,370
IT	2,052	2,081
Stationery	1,980	2,873
Subscriptions	853	602
Sundry	542	454
Telephone	2,096	2,058
Governance costs	6,660	7,194
	120,880	121,174
Analysed between:		
Unrestricted funds	88,278	92,438
Restricted funds	32,602	28,736
	120,880	121,174

Governance costs comprise:	2024 £	2023 £
Audit fees	4,680	4,500
Accountancy	1,980	2,694
	6,660	7,194

10 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable to the charity's auditor:		
- for the audit of the charity's financial statements	4,680	4,680
- for other financial services	1,980	1,980

11 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

There were no trustees' remuneration paid or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

There were no reimbursed travel expenses paid for the year ended 31 March 2024. There were reimbursed travel expenses paid for the year ended 31 March 2023 totalling £64.80.

12 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Management	3	4
Office and administration	5	1
Support workers	25	24
Total	33	29

Employment costs	2024 £	2023 £
Wages and salaries	865,665	804,989
Social security costs	72,400	69,914
Other pension costs	18,656	17,652
	956,721	892,555

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2024 Number	2023 Number
£60,000 to £70,000	-	1
£70,000 to £80,000	1	-

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2024 £	2023 £
Aggregate compensation	166,492	189,082

The key management personnel of the charity comprise the Chief Executive, Finance Manager and Operations Manager.

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

14 Tangible fixed assets

	Freehold property	Plant and equipment	Computers	Total
	£	£	£	£
Cost				
At 1 April 2023	-	199	1,764	1,963
Additions	197,825	-	-	197,825
At 31 March 2024	197,825	199	1,764	199,788
Depreciation and impairment				
At 1 April 2023	-	199	1,764	1,963
At 31 March 2024	-	199	1,764	1,963
Carrying amount				
At 31 March 2024	197,825	-	-	197,825

15 Debtors

	2024	2023
Amounts falling due within one year:	£	£
Prepayments and accrued income	39,370	111,949

16 Creditors: amounts falling due within one year

	Notes	2024	2023
		£	£
Other taxation and social security		18,933	17,029
Deferred income	17	7,845	40,772
Trade creditors		39,319	28,913
Other creditors		12,177	11,105
Accruals		7,315	7,315
		85,589	105,134

17 Deferred income

	2024	2023
	£	£
Other deferred income	7,845	40,772

Deferred income is included in the financial statements as follows:

17 Deferred income (Continued)

	2024	2023
	£	£
Deferred income is included within:		
Current liabilities	7,845	40,772
Movements in the year:		
Deferred income at 1 April 2023	40,772	-
Released from previous periods	(40,772)	-
Resources deferred in the year	7,845	40,772
Deferred income at 31 March 2024	7,845	40,772

18 Retirement benefit schemes

	2024	2023
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	18,656	17,652

19 Restricted funds

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

	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
Young Carers Service	8,107	313,159	(339,352)	18,086	-
Carer Breaks	3,017	126,885	(125,207)	-	4,695
Parent Participation	1,720	8,750	(4,509)	(5,961)	-
	12,844	448,794	(469,068)	12,125	4,695

Previous year:	At 1 April 2022	Incoming resources	Resources expended	Transfers	At 31 March 2023
	£	£	£	£	£
Young Carers Service	8,488	272,435	(272,816)	-	8,107
Carer Breaks	2,516	107,993	(107,492)	-	3,017
Parent Participation	1,770	17,282	(14,657)	(2,675)	1,720
	12,774	397,710	(394,965)	(2,675)	12,844

19 Restricted funds **(Continued)**

Purposes and restrictions in relation to the restricted funds:

Young Carers Service
Young Carers Service is a dedicated young carers centre which offers support, advice and leisure opportunities to young carers between the ages of 8 and 18 to support them in their caring role.

Carer Breaks
The Carer Breaks Fund allows for carers to take a personalised break through a direct payment. The break is usually in the range of £50 to £250 and is awarded based on the impact of the caring role on the carer. The Carer Breaks Fund also allows for group breaks organised by the centre for those carers not eligible for an individual break fund payment.

Parent Participation
Parent Participation funding is received from the Department of Education to give parent carers a voice in the development of services for disabled children locally. The funding is available for the development of a parent carer forum and training to enable and encourage parent carer to become involved at all levels of decision making.

20 Unrestricted funds

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

	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
Covid related expenditure	6,430	-	-	(6,430)	-
Carers events	10,136	-	-	(10,136)	-
Holistic therapies	35,000	-	-	(35,000)	-
General funds	529,667	886,192	(888,648)	39,441	566,652
	581,233	886,192	(888,648)	(12,125)	566,652

Previous year:	At 1 April 2022	Incoming resources	Resources expended	Transfers	At 31 March 2023
	£	£	£	£	£
Covid related expenditure	10,000	-	(3,570)	-	6,430
Cloud based client database	10,000	-	(9,114)	(886)	-
Refurbishment	8,500	-	(8,942)	442	-
Carer events	20,000	-	(9,864)	-	10,136
Young carer post	28,000	-	-	(28,000)	-
Holistic therapies	-	-	-	35,000	35,000
General funds	515,495	867,099	(849,046)	(3,881)	529,667
	591,995	867,099	(880,536)	2,675	581,233

20 Unrestricted funds **(Continued)**

Purposes and restrictions in relation to the designated funds:

Covid related expenditure - to ensure the service can continue working safely.

Cloud-based client database system - to enable further home working arrangements when necessary.

Refurbishment - to update our client reception and signage.

Carer events - to hold carer events that were postponed in the 2020/21 year.

Holistic therapies - to enable the charity to provide a trial of free respite sessions to unpaid carers.

21 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	197,825	-	197,825
Current assets/(liabilities)	368,827	4,695	373,522
	566,652	4,695	571,347

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 March 2023:			
Current assets/(liabilities)	581,233	12,844	594,077
	581,233	12,844	594,077

22 Related party transactions

For the year ended 31st March 2024, a £200 carers grant was awarded to one of the trustees. (2023 - There were no disclosable related party transactions)

23	**Cash generated from/(absorbed by) operations**	**2024**	**2023**
		£	**£**
	Deficit for the year	(22,730)	(10,692)
	Adjustments for:		
	Investment income recognised in statement of financial activities	(1,031)	(247)
	Movements in working capital:		
	Decrease/(increase) in debtors	72,579	(69,717)
	Increase in creditors	13,382	10,841
	(Decrease)/increase in deferred income	(32,927)	40,772
	Cash generated from/(absorbed by) operations	29,273	(29,043)

24 Analysis of changes in net funds

The Charity had no material debt during the year.

ST HELENS CARERS CENTRE

England & Wales - Charity number 1089663

Accounts

Charity registration number 1089663

Company registration number 04203210 (England and Wales)

ST HELENS CARERS CENTRE LIMITED

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

CARERS TRUST

St Helens Carers Centre

McLintocks

Xeinadin Group

ST HELENS CARERS CENTRE LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	G F Almond T A Butler D M Charnock E J Dearden MBE DL J B Sheffield A E Sisson
Chief Executive	A Ashton
Secretary	A E Sisson
Charity number	1089663
Company number	04203210
Registered office	31-35 Baldwin Street St Helens Merseyside WA10 2RS
Auditor	Xeinadin Audit Limited 2 Hilliards Court Chester Business Park Chester Cheshire CH4 9QP
Bankers	Barclays Bank Plc
Solicitors	Tickle Hall Cross Solicitors 25 Hardshaw Street St Helens Merseyside WA10 1RP

ST HELENS CARERS CENTRE LIMITED

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ST HELENS CARERS CENTRE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

Principal activities and objects of the Charity - Benefit to the Public

The principal activity of the charity in the year under review was that of the provision of relief and support for Carers of people who are ill, disabled or elderly.

The Charity's objectives are to support Carers living in St Helens and adjoining areas so that they do not reach crisis point. To do this the Charity employs a team of paid staff based at a centrally located 'one stop' Carers centre. Paid employees provide information, advice, emotional support and a range of practical support including the provision of Carers Assessments, Respite Breaks, Benefits Advice and Training.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities.

Achievements and performance

General

The 22/23 year has been our first full normal year following the pandemic and our planning to make sure all services returned to include a face-to-face method of working proved correct as the number of Carers seeking support has increase significantly and many wanted a return to normal service.

The Chair, on behalf of the board would like to acknowledge the dedication and commitment from the staff who continued to work with ever increasing number of Carers coming forward for support and an increase in the complexity of cases which have been exacerbated by the cost-of-living crisis making it more difficult to ensure we are able to serve the needs of all local Carers.

The Trustees are also extremely grateful to our funders and those who have given donations which allowed us to exercise our charitable objectives.

Adult Carers

Our support to Adult Carers continued to increase through the year and we also experienced an increase in more complex cases with more Carers requiring support around mental health and financial support due to the cost-of-living crisis.

- The Charity identified and started to deliver services to a further 961 Adult Carers and as of 31st March 2023, a total of 13,927 Adult Carers were actively receiving ongoing support.
- The number of active Adult Carers receiving services at the year-end represents 61.9% of the total estimated number of Carers in the borough of St Helens. In comparison, the average percentage of Carers identified across the northwest of England within the Carers Trust network stood at only 27%.
- The amount of work undertaken with each Adult Carer was considerable, with pre-existing registered Carers continuing to return to the service for support. A total of 5,673 individual Carers received one to one support through 21,116 separate support contacts with the remaining 8,254 receiving information through newsletters and email updates.
- Face to face training, social groups and events at our Carer Clubhouse had fully reopened and a total of 476 Carers accessed peer support groups, socials, and training with 4,122 attendances giving a total number of 9,275 free respite hours delivered.
- Our Online Chat facility, continued to be popular but fell slightly by 10% as Carers resumed face to face contact. A total of 1,110 Carers accessing our services this way throughout the year.
- From the work we undertook with Carers, a total of 1,495 had full benefit checks of which 772 Carers were not in receipt of the correct benefits and we made claims on their behalf which equated to £4,255,823. The average Carer was better off by £106 per week because of this service.
- We issued a total of £91,000 in personal budget payments as a result of Statutory Carers Assessments we undertook during the year to a total of 446 Carers allowing them to access personalised support of their choice.

Young Carers

- By 31st March 2023, a total of 769 Young Carers were receiving support, 181 of which were new during the year.
- Our Young Carer support staff provided 7,743 support contacts to Young Carers throughout the year in addition to respite sessions.
- We organised 131 respite sessions throughout the year and 3 residential breaks. These sessions allowed a total of 154 Young Carers to access a total of 6,577 hours of respite from their caring role.
- We undertook 235 Statutory Young Carers Assessments and awarded £14,775 in personal budgets to Young Carers.

Financial review

The end of the year saw a deficit of £10,692 (2022 - £125,654 surplus).

The principal funding sources were:

- St Helens Council/ St Helens CCG
- The Big Lottery

The Trustees are extremely grateful to all those who have provided funding either directly or via donations.

The Charity is only able to provide excellent support to Carers thanks to the funding it receives.

At the end of the year, the charity had restricted funds of £12,844 (2022 - £12,774).

The freely available reserves of the Charity increased by £14,272 (2022 - £91,008) and totalled £529,667 (2022 - £515,495).

Reserves policy
The Trustees have established a policy that the Charity should aim to retain unrestricted reserves that will cover between three to six months of annual expenditure. The unrestricted reserves as at 31 March 2023 were £581,233 (2022 - £591,995) against unrestricted expenditure of £880,536 (2022 - £824,201). The Charity's free reserves as at 31 March 2023 were £529,667 (2022 - £515,495), as shown in note 21 of the audited accounts, and cover over three months of direct charitable expenditure.

Reserves are held to cover any delay in receiving funding income whilst allowing the normal business operation of the Charity to continue. In addition the Charity retains reserves to cover possible redundancy payments should the Charity have to reduce the size of operation.

Investment policy
The Trustees whilst retaining their cautious approach to investments have authorised that any surplus funds can be deposited in a suitable interest bearing bank or building society. This approach is revisited at least annually to ensure that maximum returns are being achieved for the Charity.

Risk management
The Trustees have a risk management strategy in place and have established systems and procedures designed to reduce or eliminate any risks identified.

On an annual basis the Trustees assess the risks to which the Charity is exposed, in particular those related to the operations and finance of the organisation.

Plans for future periods
The Trustees have identified the following plans for the coming year:

- To ensure our service remains accessible to all Carers throughout St Helens and ensure the service we provide reflects the needs of local Carers.
- To re-introduce a trial of free Holistic Therapy sessions for some Carers as additional respite opportunities.
- To investigate securing our own buildings and reduce our rental expenditure.
- To continue to protect and diversify our funding base and develop plans for the post pandemic era.

Structure, governance and management
The Charity is controlled by its governing document, the Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The company was registered as a charity by the Charity Commission for all purposes on 5 December 2001 (Certificate number: 1089663).

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:
G F Almond
T A Butler
D M Charnock
E J Dearden MBE DL
J B Sheffield
A E Sisson
S Whalley (Resigned 28 June 2022)

Appointment of Trustees
The Trustee Board is made up of between three and nine members. They are elected from members at the Annual General Meeting held each year. The Trustees may at any time co-opt any person duly qualified to be appointed as a Trustee to fill a vacancy in their number or as an additional Trustee, but a co-opted Trustee holds office only until the next AGM.

One third (or the number nearest to one third) of the Trustees must retire each year, those longest in the office retiring first and the choice between and of equal service being made by drawing lots. Those who retire are eligible for re-election at the next Annual General Meeting.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Organisational structure
The Charitable Company is governed by its Memorandum and Articles of Association, and the Board of Trustees administers the Charity. The full Board meets monthly.

The Charity is required to provide monitoring information to its funders including St Helens Council and other grant making bodies. This information comprises fiscal, quality and service standards monitoring information.

The Board employ paid staff including the Chief Executive who is responsible for the day to day management of the Charity and reports direct to the Board of Trustees.

Key management remuneration
The trustees appoint four members to an executive panel - this panel reviews the pay and remuneration of all staff and makes recommendations to the full Board of Trustees. When deciding remuneration of key management, Trustees consider:

- the purpose, aims and values of the Charity and its beneficiaries' needs
- how this affects pay policies for all employees, and for the senior staff in particular, including whether a lower rate of pay compared to similar roles in other sectors is appropriate
- how pay is linked to the skills, experience and competencies that the Charity needs from its senior staff and the scope of their roles
- the Charity's current business plan and how implementing it may affect the number of senior staff the Charity needs to employ or recruit, and the nature of those roles
- the Charity's ability to pay, including the benefit to the Charity that such positions will bring

Fundraising Strategies
The Trustees are committed to using best practise in fundraising for the organisation and monitor all fundraising to ensure this takes place. The Trustees do not use external fundraising organisations or individuals for fundraising.

Relationship with The Carers Trust
The Charity is a Network Member of the Carers Trust throughout a network agreement. The Carers Trust provide national and regional information, advise, support and publicity. The Charity retains its own identity with regard to policies, procedures, contracts and responsibility for generating income, governance and management.

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

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Disclosure of information to auditor

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Trustees' report was approved by the Board of Trustees.

.....

G F Almond
Trustee

.....

E J Dearden MBE DL
Trustee

Date: 15.12.23

ST HELENS CARERS CENTRE LIMITED

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2023

The Trustees, who are also the directors of St Helens Carers Centre Limited for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

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

ST HELENS CARERS CENTRE LIMITED

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF ST HELENS CARERS CENTRE LIMITED

Opinion

We have audited the financial statements of St Helens Carers Centre Limited (the 'Charity') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a strategic report.

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the Charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Extent to which the audit was considered capable of detecting irregularies, including fraud
Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with trustees and other management, and from our knowledge and experience of charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Companies Act 2006, Charities Act 2011, data protection, anti-bribery, employment and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management team and inspecting legal correspondence; and identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the group's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management team as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC and relevant regulators.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF ST HELENS CARERS CENTRE LIMITED

Use of our report

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

Helen Furlong FCCA (Senior Statutory Auditor)
for and on behalf of Xeinadin Audit Limited

18.12.23

Accountants
Statutory Auditor

2 Hilliards Court
Chester Business Park
Chester
Cheshire
CH4 9QP

ST HELENS CARERS CENTRE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income and endowments from:							
Donations and legacies	3	16,684	53,427	70,111	165,265	34,536	199,801
Charitable activities	4	840,124	344,283	1,184,407	757,700	375,706	1,133,406
Other trading activities	5	10,044	-	10,044	10,609	-	10,609
Investments	6	247	-	247	109	-	109
Other income	7	-	-	-	-	1,073	1,073
Total income		867,099	397,710	1,264,809	933,683	411,315	1,344,998
Expenditure on:							
Raising funds	8	5,529	2,500	8,029	7,308	594	7,902
Charitable activities	9	875,007	392,465	1,267,472	816,893	393,476	1,210,369
Other expenditure	13	-	-	-	-	1,073	1,073
Total expenditure		880,536	394,965	1,275,501	824,201	395,143	1,219,344
Net income/(expenditure)		(13,437)	2,745	(10,692)	109,482	16,172	125,654
Transfers between funds		2,675	(2,675)	-	9,526	(9,526)	-
Net movement in funds		(10,762)	70	(10,692)	119,008	6,646	125,654
Reconciliation of funds:							
Fund balances at 1 April 2022		591,995	12,774	604,769	472,987	6,128	479,115
Fund balances at 31 March 2023		581,233	12,844	594,077	591,995	12,774	604,769

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

ST HELENS CARERS CENTRE LIMITED

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Debtors	**16**	111,949		42,232	
Cash at bank and in hand		587,262		616,058	
		699,211		658,290	
Creditors: amounts falling due within one year	**17**	105,134		53,521	
Net current assets			594,077		604,769
The funds of the Charity					
Restricted income funds	**20**		12,844		12,774
Unrestricted funds			581,233		591,995
			594,077		604,769

The financial statements were approved by the Trustees on 15.12.23

E J Dearden MBE DL
Trustee

Company registration number 04203210 (England and Wales)

ST HELENS CARERS CENTRE LIMITED

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	**25**		(29,043)		157,009
Investing activities					
Investment income received		247		109	
Net cash generated from investing activities			247		109
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(28,796)		157,118
Cash and cash equivalents at beginning of year			616,058		458,940
Cash and cash equivalents at end of year			587,262		616,058

1 Accounting policies

Charity information

St Helens Carers Centre Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is 31-35 Baldwin Street, St Helens, Merseyside, WA10 2RS.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

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

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Local government covid-19 related grants are recognised on receipt.

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities, events and non-charitable activities.

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Support costs are those that that assist the work of the charity but are not directly attributable to the charitable activities. Support costs include office costs, administrative payroll costs and governance costs which support the charity's activities. Where the support costs cannot be attributable to a direct activity they have been allocated to the costs of raising funds and charitable activities on a pro-rata basis.

Governance costs represent costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	20% straightline
Computers	33% straightline

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 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. Bank overdrafts are shown within borrowings in current liabilities.

1 Accounting policies **(Continued)**

1.8 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.

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 payments 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.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

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

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds general 2023 £	**Restricted funds 2023 £**	**Total 2023 £**	Unrestricted funds general 2022 £	Restricted funds 2022 £	Total 2022 £
Donations	14,969	20,472	35,441	7,049	19,640	26,689
Grants receivable	-	-	-	156,824	-	156,824
Fundraising	1,715	32,955	34,670	1,392	14,896	16,288
	16,684	53,427	70,111	165,265	34,536	199,801
Grants receivable for core activities						
St Helens Council	-	-	-	156,824	-	156,824
	-	-	-	156,824	-	156,824

4 Charitable activities

	Adult Carers	Young Carers	Personal Budgets & Breaks	Total
	2023	2023	2023	2023
	£	£	£	£
Performance related grants	857,406	219,009	107,992	1,184,407
Analysis by fund				
Unrestricted funds - general	840,124	-	-	840,124
Restricted funds	17,282	219,009	107,992	344,283
	857,406	219,009	107,992	1,184,407
Performance related grants				
The Big Lottery	-	100,975	-	100,975
St Helens Council	840,124	93,498	107,992	1,041,614
Steve Morgan Foundation	-	4,536	-	4,536
Department of Education	17,282	-	-	17,282
	857,406	219,009	107,992	1,184,407

For the year ended 31 March 2022

	Adult Carers	Young Carers	Personal Budgets & Breaks	Total
	2022	2022	2022	2022
	£	£	£	£
Performance related grants	833,304	238,090	81,920	1,153,314
Analysis by fund				
Unrestricted funds - general	818,301	-	-	818,304
Restricted funds	15,000	238,090	81,920	335,010
	833,304	238,090	81,920	1,153,314
Performance related grants				
The Big Lottery	-	96,187	-	96,187
St Helens Council	818,304	67,896	81,920	968,120
Children in Need	-	40,323	-	40,323
Steve Morgan Foundation	-	33,684	-	33,684
Department of Education	15,000	-	-	15,000
	833,304	238,090	81,920	1,153,314

5 Income from other trading activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Lottery income	10,044	10,609

6 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	247	109

7 Other income

	Restricted funds 2023 £	Restricted funds 2022 £
CJRS income	-	1,073

8 Raising funds

	Unrestricted funds general 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds general 2022 £	Restricted funds 2022 £	Total 2022 £
Fundraising and publicity						
Lottery costs and prize money	5,365	-	5,365	5,590	-	5,590
Fundraising costs	164	2,500	2,664	1,718	594	2,312
	5,529	2,500	8,029	7,308	594	7,902

9 Charitable activities

	Adult Carers	Young Carers	Personal Budgets & Breaks	Total
	2023	2023	2023	2023
	£	£	£	£
Staff costs	605,499	192,445	-	797,944
Motor and travel costs	886	478	-	1,364
Premises costs	55,491	15,610	-	71,101
General and administrative costs	135,350	33,047	107,492	275,889
	797,226	241,580	107,492	1,146,298
Share of support costs (see note 10)	86,962	27,018	-	113,980
Share of governance costs (see note 10)	5,476	1,718	-	7,194
	889,664	270,316	107,492	1,267,472
Analysis by fund				
Unrestricted funds - general	875,007	-	-	875,007
Restricted funds	14,657	270,316	107,492	392,465
	889,664	270,316	107,492	1,267,472

For the year ended 31 March 2022

	Adult Carers	Young Carers	Personal Budgets & Breaks	Total
	2022	2022	2022	2022
	£	£	£	£
Staff costs	501,302	143,639	-	644,941
Motor and travel costs	311	451	-	762
Premises costs	45,235	13,589	-	58,824
General and administrative costs	111,116	100,703	81,569	293,388
	657,964	258,382	81,569	997,915
Share of support costs (see note 10)	94,677	20,702	-	115,379
Share of governance costs (see note 10)	4,977	1,323	-	6,300
	757,618	280,407	81,569	1,119,594
Analysis by fund				
Unrestricted funds - general	749,973	-	-	749,973
Restricted funds	7,645	280,407	81,569	369,621
	757,618	270,316	81,569	1,119,594

10 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Staff costs	94,611	-	94,611	103,628	-	103,628
Staff training	375	-	375	244	-	244
Travel and subsistence	162	-	162	120	-	120
Rent	5,692	-	5,692	6,820	-	6,820
Light, heat and power	1,516	-	1,516	1,252	-	1,252
Premises cleaning	452	-	452	670	-	670
Premises insurance	106	-	106	292	-	292
Premises repairs and maintenance	664	-	664	1,134	-	1,134
Equipment expensed	567	-	567	2,520	-	2,520
General insurances	397	-	397	415	-	415
Postage and couriers	1,370	-	1,370	1,325	-	1,325
Software, IT support and related costs	2,081	-	2,081	2,751	-	2,751
Stationary and printing	2,873	-	2,873	2,699	-	2,699
Subscriptions	602	-	602	528	-	528
Sundry expenses	454	-	454	300	-	300
Telephone, fax and broadband	2,058	-	2,058	2,758	-	2,758
Audit fees	-	7,194	7,194	-	6,455	6,455
	113,980	7,194	121,174	127,456	6,455	133,911

Governance costs includes payments to the auditors of £6,455 (2022- £6,300) for audit fees.

11 Trustees

There were no trustees' remuneration paid or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

There were reimbursed travel expenses paid for the year ended 31 March 2023 totalling £64.80. There were no reimbursed expenses for the year ended 31 March 2022.

12 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Management	4	4
Office and administration	1	1
Support workers	24	24
Total	29	29

12 Employees (Continued)

Employment costs	2023	2022
	£	£
Wages and salaries	804,989	740,170
Social security costs	69,914	60,000
Other pension costs	17,652	15,795
	892,555	815,965

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2023	2022
	Number	Number
£60,001 - £70,000	1	1

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

The key management personnel of the charity comprise the Chief Executive, Finance Manager, Operations Manager and the Head of Adult Carer Support whose gross salary, social security and pension cost total £185,296 (2021: £179,989).

13 Other

	Total	Restricted funds
	£	
	2023	2022
CJRS Expenditure	-	1,073

14 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

15 Tangible fixed assets

	Plant and equipment	Computers	Total
	£	£	£
Cost			
At 1 April 2022	199	1,764	1,963
At 31 March 2023	199	1,764	1,963
Depreciation and impairment			
At 1 April 2022	199	1,764	1,963
At 31 March 2023	199	1,764	1,963
Carrying amount			
At 31 March 2023	-	-	-
At 31 March 2022	-	-	-

16 Debtors

	2023	2022
Amounts falling due within one year:	£	£
Prepayments and accrued income	111,949	42,232

17 Creditors: amounts falling due within one year

	Notes	2023	2022
		£	£
Other taxation and social security		17,029	14,620
Deferred income	18	40,772	-
Trade creditors		28,913	18,603
Other creditors		11,105	12,912
Accruals and deferred income		7,315	7,386
		105,134	53,521

18 Deferred income

	2023	2022
	£	£
Other deferred income	40,772	-

Deferred income is included in the financial statements as follows:

	2023	2022
	£	£
Deferred income is included within:		
Current liabilities	40,772	-
Movements in the year:		
Deferred income at 1 April 2022	-	-
Resources deferred in the year	40,772	-
Deferred income at 31 March 2023	40,772	-

19 Retirement benefit schemes

Defined contribution schemes

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £15,795 (2021 - £14,784)

20 Restricted funds

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

	Balance at 1 April 2022	Movement in funds: Incoming resources	Movement in funds: Resources expended	Movement in funds: Transfers	Balance at 31 March 2023
	£	£	£	£	£
Young Carers Service	8,488	272,435	(272,816)	-	8,107
Carer Breaks	2,516	107,993	(107,492)	-	3,017
Parent Participation	1,770	17,282	(14,657)	(2,675)	1,720
	12,774	397,710	(394,965)	(2,675)	12,844

Comparatives for the previous year

	Balance at 1 April 2021	Movement in funds: Incoming resources	Movement in funds: Resources expended	Movement in funds: Transfers	Balance at 31 March 2022
	£	£	£	£	£
Young Carers Service	5,888	277,255	(280,452)	-	2,691
Carer Breaks	605	81,920	(81,569)	-	956
Parent Participation	2,691	15,000	(7,645)	(7,566)	2,481
Other	-	27,118	(27,118)	-	-
	9,185	401,293	(396,784)	(7,566)	6,128

Purposes and restrictions in relation to the restricted funds:

Young Carers Service
Young Carers Service is a dedicated young carers centre which offers support, advice and leisure opportunities to young carers between the ages of 8 and 18 to support them in their caring role.

Carer Breaks
The Carer Breaks Fund allows for carers to take a personalised break through a direct payment. The break is usually in the range of £50 to £250 and is awarded based on the impact of the caring role on the carer. The Carer Breaks Fund also allows for group breaks organised by the centre for those carers not eligible for an individual break fund payment.

Parent Participation
Parent Participation funding is received from the Department of Education to give parent carers a voice in the development of services for disabled children locally. The funding is available for the development of a parent carer forum and training to enable and encourage parent carer to become involved at all levels of decision making.

21 Unrestricted funds

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

	At 1 April 2022	Incoming resources	Resources expended	Transfers	At 31 March 2023
	£	£	£	£	£
Covid related expenditure	10,000	-	(3,570)	-	6,430
Cloud-based client database system	10,000	-	(9,114)	(886)	-
Refurbishment	8,500	-	(8,942)	442	-
Carer events	20,000	-	(9,864)	-	10,136
One year Young Carer post	28,000	-	-	(28,000)	-
Holistic therapies	-	-	-	35,000	35,000
General funds	515,495	867,099	(849,046)	(3,881)	529,667
	591,995	867,099	(880,536)	2,675	581,233

Previous year:	At 1 April 2021	Incoming resources	Resources expended	Transfers	At 31 March 2022
	£	£	£	£	£
Covid related expenditure	10,000	-	-	-	10,000
Cloud-based client database system	10,000	-	-	-	10,000
Refurbishment	8,500	-	-	-	8,500
Carer events	20,000	-	-	-	20,000
One year Young Carer post	-	-	-	28,000	28,000
General unrestricted funds	424,487	933,683	(824,201)	(18,474)	515,495
	472,987	933,683	(824,201)	9,526	591,995

Purposes and restrictions in relation to the designated funds:

Covid related expenditure - to ensure the service can continue working safely.

Cloud-based client database system - to enable further home working arrangements when necessary.

Refurbishment - to update our client reception and signage.

Carer events - to hold carer events that were postponed in the 2020/21 year.

Holistic therapies - to enable the charity to provide a trial of free respite sessions to unpaid carers.

22 Analysis of net assets between funds

	Unrestricted funds 2023	Restricted funds 2023	Total 2023	Unrestricted funds 2022	Restricted funds 2022	Total 2022
	£	£	£	£	£	£
Fund balances at 31 March 2023 are represented by:						
Current assets/(liabilities)	581,233	12,844	594,077	591,995	12,774	604,769
	581,233	12,844	594,077	591,995	12,774	604,769

23 Operating lease commitments

At the reporting end date the Charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023	2022
	£	£
Within one year	53,700	53,700
Between two and five years	151,200	182,400
In over five years	-	22,500
	204,900	258,600

24 Related party transactions

There were no disclosable related party transactions during the year (2022 - £400 relating to carers grants awarded to trustees).

25 Cash generated from operations

	2023	2022
	£	£
(Deficit)/surpus for the year	(10,692)	125,654
Adjustments for:		
Investment income recognised in statement of financial activities	(247)	(109)
Movements in working capital:		
(Increase)/decrease in debtors	(69,717)	31,667
Increase/(decrease) in creditors	10,841	(203)
Increase in deferred income	40,772	-
Cash (absorbed by)/generated from operations	(29,043)	157,009

26 Analysis of changes in net funds

The Charity had no material debt during the year.

ST HELENS CARERS CENTRE

England & Wales - Charity number 1089663

Accounts

Charity registration number 1089663

Company registration number 04203210 (England and Wales)

ST HELENS CARERS CENTRE LIMITED

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

CARERS TRUST

St Helens Carers Centre

McLintocks

Xeinadin Group

ST HELENS CARERS CENTRE LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Canon G F Almond - Treasurer T A Butler D M Charnock E J Dearden MBE DL - Chair J B Sheffield A E Sisson
Chief Executive	A Ashton
Secretary	A E Sisson
Charity number	1089663
Company number	04203210
Registered office	31-35 Baldwin Street St Helens Merseyside WA10 2RS
Auditor	Xeinadin Audit Limited 2 Hilliards Court Chester Business Park Chester Cheshire CH4 9QP
Bankers	Barclays Bank Plc 19 Church Street St Helens Merseyside WA10 1BG
Solicitors	Tickle Hall Cross Solicitors 25 Hardshaw Street St Helens Merseyside WA10 1RP

ST HELENS CARERS CENTRE LIMITED

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ST HELENS CARERS CENTRE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

The Trustees present their annual report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

Principal activities and objects of the Charity - Benefit to the Public

The principal activity of the charity in the year under review was that of the provision of relief and support for Carers of people who are ill, disabled or elderly.

The Charity's objectives are to support Carers living in St Helens and adjoining areas so that they do not reach crisis point. To do this the Charity employs a team of paid staff based at a centrally located 'one stop' Carers centre. Paid employees provide information, advice, emotional support and a range of practical support including the provision of Carers Assessments, Respite Breaks, Benefits Advice and Training.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities

Achievements and performance

General

We continued to experience the effects of the covid pandemic during the 2021/22 year with a mix of hybrid working and alternative service delivery methods. From the feedback we had received from Carers, it was important that as much face-to-face support was reintroduced as quickly as possible. By the end of the year, our services were once again running similar to pre pandemic, whilst also retaining additional new ways of working, such as more services also available online or via web chat for those Carers who found this more accessible.

The Chair on behalf of the board would like to acknowledge the dedication and commitment from the staff who continued to work in exceptionally difficult times and the willingness and speed they were able to adapt to continual changes in their way of working to ensure we continued to serve the needs of local Carers.

The Trustees are also extremely grateful to our funders and those who have given donations which allowed us to exercise our charitable objectives.

Adult Carers

Our support to Adult Carers continued to increase through the year despite the effects of the covid pandemic on our service delivery. We also experienced an increase in more complex cases with more Carers requiring support around mental health and financial support.

- The Charity identified and started to deliver services to a further 1,011 Adult Carers (an increase of 22% on the previous year new Carers). As of 31st March 2022, a total of 13,201 Adult Carers were actively receiving ongoing support.
- The number of active Adult Carers receiving services at the year-end represents 58.7% of the total estimated number of Carers in the borough of St Helens. In comparison, the average percentage of Carers identified across the northwest of England within the Carers Trust network stood at only 26%.
- The amount of work undertaken with each Adult Carer was considerable, with pre-existing registered Carers continuing to return to the service for support. A total of 4,231 individual Carers received one to one support with the remaining 8,970 receiving information through newsletters.
- Face to face training, social groups and events continued to be restricted during the year due to the ongoing covid pandemic. By February 2022 our Carer Clubhouse had fully reopened and a total of 569 Carers accessing peer support groups, socials, and training in the first 6 weeks of it restarting.
- Our Online Chat facility, continued to be popular with 1,236 Carers accessing our services this way throughout the year.
- From the work we undertook with Carers, a total of 761 Carers were not in receipt of the correct benefits and we made claims on their behalf which equated to £4,058,495 in new annual benefits being made to them. The average Carer was better off by £102 per week because of this service.
- We issued a total of £102,405 in personal budget payments as a result of Statutory Carers Assessments we undertook during the year to a total of 501 Carers allowing them to access personalised support of their choice.

Young Carers

- At the beginning of the year, we continued to offer remote activity sessions with sourcing, packing and hand delivering activity boxes to over 565 different Young Carers.
- Each week we ensured all Young Carers could access an age related video from our staff via a website and then undertake their activity at their own leisure, we also ensured those unable to access the video could still undertake the activity. These activities included Meccano sets, painting and crafts. Young Carers were encouraged to submit photos/videos of them doing their activity which we then published each week with prizes.
- By June 2021, our face to face peer support respite sessions restarted outdoors and in full at our Young Carers Centre from 2021. In the 4 months of full face to face activity sessions, a total of 165 Young Carers received 1,997 hours of respite.
- We organised 3, 2 night residential breaks for a total of 35 Young Carers during the year.
- By 31st March 2022, the service was actively supporting 589 Young Carers.
- We undertook 226 Statutory Young Carers Assessments and awarded £18,475 in personal budgets to Young Carers.

Financial review

The end of the year saw a surplus of £125,654 (2021 - £107,857).

The principal funding sources were:

- St Helens Council/ St Helens CCG
- The Big Lottery

The Trustees are extremely grateful to all those who have provided funding either directly or via donations.

The Charity is only able to provide excellent support to Carers thanks to the funding it receives.

At the end of the year, the charity had restricted funds of £12,774 (2021 - £6,128).

The freely available reserves of the Charity increased by £91,008 (2021 - £62,414 and totalled £515,495 (2021 - £424,487).

Reserves policy

The Trustees have established a policy that the Charity should aim to retain unrestricted reserves that will cover between three to six months of annual expenditure. The unrestricted reserves as at 31 March 2022 were £591,995 (2021 - £472,987) against unrestricted expenditure of £824,201 (2021 - £755,799). The Charity's free reserves as at 31 March 2022 were £515,495 (2021 - £424,487), as shown in note 18 of the audited accounts, and cover over three months of direct charitable expenditure.

Reserves are held to cover any delay in receiving funding income whilst allowing the normal business operation of the Charity to continue. In addition the Charity retains reserves to cover possible redundancy payments should the Charity have to reduce the size of operation.

Investment policy

The Trustees whilst retaining their cautious approach to investments have authorised that any surplus funds can be deposited in a suitable interest bearing bank or building society. This approach is revisited at least annually to ensure that maximum returns are being achieved for the Charity.

Risk management
The Trustees have a risk management strategy in place and have established systems and procedures designed to reduce or eliminate any risks identified.

On an annual basis the Trustees assess the risks to which the Charity is exposed, in particular those related to the operations and finance of the organisation.

Plans for future periods
The Trustees have identified the following plans for the coming year:

- To ensure our service remains accessible to all Carers throughout St Helens and ensure the service we provide reflect the needs of local Carers.
- To continue to look at new ways of working to maximise our impact.
- To continue to protect and diversify our funding base and develop plans for the post pandemic era.

Structure, governance and management
The Charity is controlled by its governing document, the Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The company was registered as a charity by the Charity Commission for all purposes on 5 December 2001 (Certificate number: 1089663).

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:
Canon G F Almond - Treasurer
T A Butler
D M Charnock
E J Dearden MBE DL - Chair
J B Sheffield
A E Sisson
S Whalley MBE (Retired 28 June 2022)

Appointment of Trustees
The Trustee Board is made up of between three and nine members. They are elected from members at the Annual General Meeting held each year. The Trustees may at any time co-opt any person duly qualified to be appointed as a Trustee to fill a vacancy in their number or as an additional Trustee, but a co-opted Trustee holds office only until the next AGM.

One third (or the number nearest to one third) of the Trustees must retire each year, those longest in the office retiring first and the choice between and of equal service being made by drawing lots. Those who retire are eligible for re-election at the next Annual General Meeting.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Organisational structure
The Charitable Company is governed by its Memorandum and Articles of Association, and the Board of Trustees administers the Charity. The full Board meets monthly.

The Charity is required to provide monitoring information to its funders including St Helens Council and other grant making bodies. This information comprises fiscal, quality and service standards monitoring information.

The Board employ paid staff including the Chief Executive who is responsible for the day to day management of the Charity and reports direct to the Board of Trustees.

Key management remuneration
The trustees appoint four members to an executive panel - this panel reviews the pay and remuneration of all staff and makes recommendations to the full Board of Trustees. When deciding remuneration of key management, Trustees consider:

- the purpose, aims and values of the Charity and its beneficiaries' needs
- how this affects pay policies for all employees, and for the senior staff in particular, including whether a lower rate of pay compared to similar roles in other sectors is appropriate
- how pay is linked to the skills, experience and competencies that the Charity needs from its senior staff and the scope of their roles
- the Charity's current business plan and how implementing it may affect the number of senior staff the Charity needs to employ or recruit, and the nature of those roles
- the Charity's ability to pay, including the benefit to the Charity that such positions will bring

Relationship with The Carers Trust
The Charity is a Network Member of the Carers Trust throughout a network agreement. The Carers Trust provide national and regional information, advise, support and publicity. The Charity retains its own identity with regard to policies, procedures, contracts and responsibility for generating income, governance and management.

Fundraising Strategies
The Trustees are committed to using best practise in fundraising for the organisation and monitor all fundraising to ensure this takes place. The Trustees do not use external fundraising organisations or individuals for fundraising.

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

The Trustees' report was approved by the Board of Trustees.

.....
E J Dearden MBE DL - Chair
Trustee

Date: 28/2/2023

.....
Canon G F Almond - Treasurer
Trustee

ST HELENS CARERS CENTRE LIMITED

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2022

The Trustees, who are also the directors of St Helens Carers Centre Limited for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

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

ST HELENS CARERS CENTRE LIMITED

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF ST HELENS CARERS CENTRE LIMITED

Opinion

We have audited the financial statements of St Helens Carers Centre Limited (the 'Charity') for the year ended 31 March 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other Information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the Charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Extent to which the audit was considered capable of detecting irregularies, including fraud
Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with trustees and other management, and from our knowledge and experience of charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Companies Act 2006, Charities Act 2011, data protection, anti-bribery, employment and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management team and inspecting legal correspondence; and identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the group's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management team as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC and relevant regulators.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF ST HELENS CARERS CENTRE LIMITED

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Helen Furlong FCCA (Senior Statutory Auditor)
for and on behalf of Xelnadin Audit Limited

28.2.23.

Accountants
Statutory Auditor

2 Hilliards Court
Chester Business Park
Chester
Cheshire
CH4 9QP

Xeinadin Audit Limited is eligible for appointment as auditor of the Charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

ST HELENS CARERS CENTRE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Income and endowments from:							
Donations and legacies	3	165,265	34,536	199,801	29,852	39,165	69,017
Charitable activities	4	757,700	375,706	1,133,406	818,304	335,010	1,153,314
Other trading activities	5	10,609	-	10,609	10,869	-	10,869
Investments	6	109	-	109	122	-	122
Other income	7	-	1,073	1,073	-	27,118	27,118
Total income		933,683	411,315	1,344,998	859,147	401,293	1,260,440
Expenditure on:							
Raising funds	8	7,308	594	7,902	5,826	45	5,871
Charitable activities	9	816,893	393,476	1,210,369	749,973	369,621	1,119,594
Other	13	-	1,073	1,073	-	27,118	27,118
Total expenditure		824,201	395,143	1,219,344	755,799	396,784	1,152,583
Net incoming resources before transfers		109,482	16,172	125,654	103,348	4,509	107,857
Gross transfers between funds		9,526	(9,526)	-	7,566	(7,566)	-
Net income for the year/ Net movement in funds		119,008	6,646	125,654	110,914	(3,057)	107,857
Fund balances at 1 April 2021		472,987	6,128	479,115	362,073	9,185	371,258
Fund balances at 31 March 2022		591,995	12,774	604,769	472,987	6,128	479,115

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

ST HELENS CARERS CENTRE LIMITED

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Current assets					
Debtors	15	42,232		73,899	
Cash at bank and in hand		616,058		458,940	
		658,290		532,839	
Creditors: amounts falling due within one year	16	(53,521)		(53,724)	
Net current assets			604,769		479,115
Income funds					
Restricted funds	18		12,774		6,128
Unrestricted funds					
Designated funds	19	76,500		48,500	
General unrestricted funds	19	515,495		424,487	
			591,995		472,987
			604,769		479,115

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 28.02.23

E J Dearden MBE DL - Chair
Trustee

Company registration number 04203210

ST HELENS CARERS CENTRE LIMITED

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Cash flows from operating activities					
Cash generated from operations	**23**		157,009		87,560
Investing activities					
Investment income received		109		122	
Net cash generated from investing activities			109		122
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			157,118		87,682
Cash and cash equivalents at beginning of year			458,940		371,258
Cash and cash equivalents at end of year			616,058		458,940

1 Accounting policies

Charity information

St Helens Carers Centre Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is 31-35 Baldwin Street, St Helens, Merseyside, WA10 2RS.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

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

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Local government covid-19 related grants are recognised on receipt.

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities, events and non-charitable activities.

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Support costs are those that that assist the work of the charity but are not directly attributable to the charitable activities. Support costs include office costs, administrative payroll costs and governance costs which support the charity's activities. Where the support costs cannot be attributable to a direct activity they have been allocated to the costs of raising funds and charitable activities on a pro-rata basis.

Governance costs represent costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	20% straightline
Computers	33% straightline

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 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. Bank overdrafts are shown within borrowings in current liabilities.

1 Accounting policies **(Continued)**

1.8 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.

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 payments 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.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

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

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds general 2022 £	**Restricted funds 2022 £**	**Total 2022 £**	Unrestricted funds general 2021 £	Restricted funds 2021 £	Total 2021 £
Donations	7,049	19,640	26,689	20,242	-	20,242
Grants receivable	156,824	-	156,824	-	-	-
Fundraising	1,392	14,896	16,288	9,610	39,165	48,775
	165,265	34,536	199,801	29,852	39,165	69,017
Grants receivable for core activities						
St Helens Council	156,824	-	156,824	-	-	-
	156,824	-	156,824	-	-	-

4 Charitable activities

	Adult Carers	Young Carers	Personal Budgets & Breaks	Total
	2022	2022	2022	2022
	£	£	£	£
Performance related grants	775,200	233,762	124,444	1,133,406
Analysis by fund				
Unrestricted funds - general	757,700	-	-	757,700
Restricted funds	17,500	233,762	124,444	375,706
	775,200	233,762	124,444	1,133,406
Performance related grants				
The Big Lottery	-	98,263	-	98,263
St Helens Council	757,700	99,000	124,444	981,144
Children in Need	-	9,496	-	9,496
Steve Morgan Foundation	-	27,003	-	27,003
Department of Education	17,500	-	-	17,500
	775,200	233,762	124,444	1,133,406

For the year ended 31 March 2021

	Adult Carers	Young Carers	Personal Budgets & Breaks	Total
	2021	2021	2021	2021
	£	£	£	£
Performance related grants	833,304	238,090	81,920	1,153,314
Unrestricted funds - general	818,301	-	-	818,304
Restricted funds	15,000	238,090	81,920	335,010
	833,304	238,090	81,920	1,153,314
Performance related grants				
The Big Lottery	-	96,187	-	96,187
St Helens Council	818,304	67,896	81,920	968,120
Children in Need	-	40,323	-	40,323
Steve Morgan Foundation	-	33,684	-	33,684
Department of Education	15,000	-	-	15,000
	833,304	238,090	81,920	1,153,314

5 Other trading activities

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Lottery income	10,609	10,869

6 Investments

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Interest receivable	109	122

7 Other income

	Restricted funds 2022 £	Restricted funds 2021 £
CJRS income	1,073	27,118

8 Raising funds

	Unrestricted funds general 2022 £	**Restricted funds 2022 £**	**Total 2022 £**	Unrestricted funds general 2021 £	Restricted funds 2021 £	Total 2021 £
Fundraising and publicity						
Lottery costs and prize money	5,590	-	5,590	5,655	-	5,655
Fundraising costs	1,718	594	2,312	171	45	216
	7,308	594	7,902	5,826	45	5,871

9 Charitable activities

	Adult Carers	Young Carers	Personal Budgets & Breaks	Total
	2022	2022	2022	2022
	£	£	£	£
Staff costs	545,175	167,162	-	712,337
Motor and travel costs	425	400	-	825
Premises costs	53,535	16,353	-	69,888
General and administrative costs	124,475	46,049	122,884	293,408
	723,610	229,964	122,884	1,076,458
Share of support costs (see note 10)	97,117	30,339	-	127,456
Share of governance costs (see note 10)	4,851	1,604	-	6,455
	825,578	261,907	122,884	1,210,369
Analysis by fund				
Unrestricted funds - general	816,893	-	-	816,893
Restricted funds	8,685	261,907	122,884	393,476
	825,578	261,907	122,884	1,210,369

For the year ended 31 March 2021

	Adult Carers	Young Carers	Personal Budgets & Breaks	Total
	2021	2021	2021	2021
	£	£	£	£
Staff costs	501,302	143,639	-	644,941
Motor and travel costs	311	451	-	762
Premises costs	45,235	13,589	-	58,824
General and administrative costs	111,116	100,703	81,569	293,388
	657,964	258,382	81,569	997,915
Share of support costs (see note 10)	94,677	20,702	-	115,379
Share of governance costs (see note 10)	4,977	1,323	-	6,300
	757,618	280,407	81,569	1,119,594
Analysis by fund				
Unrestricted funds - general	749,973	-	-	749,973
Restricted funds	7,645	280,407	81,569	369,621
	757,618	261,907	81,569	1,119,594

10 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Staff costs	103,628	-	103,628	92,978	-	92,978
Staff training	244	-	244	63	-	63
Travel and subsistence	120	-	120	110	-	110
Rent	6,820	-	6,820	6,766	-	6,766
Light, heat and power	1,252	-	1,252	911	-	911
Premises cleaning	670	-	670	385	-	385
Premises insurance	292	-	292	104	-	104
Premises repairs and maintenance	1,134	-	1,134	314	-	314
Equipment expensed	2,520	-	2,520	1,662	-	1,662
General insurances	415	-	415	375	-	375
Postage and couriers	1,325	-	1,325	883	-	883
Software, IT support and related costs	2,751	-	2,751	7,665	-	7,665
Stationary and printing	2,699	-	2,699	1,363	-	1,363
Subscriptions	528	-	528	527	-	527
Sundry expenses	300	-	300	217	-	217
Telephone, fax and broadband	2,758	-	2,758	1,056	-	1,056
Audit fees	-	6,455	6,455	-	6,300	6,300
	127,456	6,455	133,911	115,379	6,300	121,679

Governance costs includes payments to the auditors of £6,455 (2021- £6,300) for audit fees.

11 Trustees

There were no trustees' remuneration paid or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

There were no reimbursed expenses paid for the year ended 31 March 2022 and £646 for the year ended 31 March 2021.

12 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Management	4	4
Office and administration	1	1
Support workers	24	23
Total	29	28

12 Employees **(Continued)**

Employment costs	**2022**	**2021**
	£	**£**
Wages and salaries	740,170	669,498
Social security costs	60,000	53,637
Other pension costs	15,795	14,784
	815,965	737,919

The key management personnel of the charity comprise the Chief Executive, Finance Manager, Young Carers Manager and the Head of Adult Carer Support whose gross salary, social security and pension cost total £179,989 (2021: £176,214).

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2022	**2021**
	Number	**Number**
£60,001 - £70,000	1	1

13 Other

	Restricted funds	Restricted funds
	2022	2021
CJRS Expenditure	1,073	27,118

14 Tangible fixed assets

	Plant and equipment	Computers	Total
	£	£	£
Cost			
At 1 April 2021	10,461	78,302	88,763
Disposals	(10,262)	(76,538)	(86,800)
At 31 March 2022	199	1,764	1,963
Depreciation and impairment			
At 1 April 2021	10,461	78,302	88,763
Eliminated in respect of disposals	(10,262)	(76,538)	(86,800)
At 31 March 2022	199	1,764	1,963
Carrying amount			
At 31 March 2022	-	-	-
At 31 March 2021	-	-	-

15 Debtors

	2022	2021
Amounts falling due within one year:	£	£
Prepayments and accrued income	42,232	73,899

16 Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	46,135	46,228
Accruals and deferred income	7,386	7,496
	53,521	53,724

17 Retirement benefit schemes

Defined contribution schemes

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £15,795 (2021 - £14,784)

18 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2021	Movement in funds: Incoming resources	Movement in funds: Resources expended	Movement in funds: Transfers	Balance at 31 March 2022
	£	£	£	£	£
Young Carers Service	2,691	268,297	(262,500)	-	8,488
Carer Breaks	956	124,444	(122,884)	-	2,516
Parent Participation	2,481	17,500	(8,685)	(9,526)	1,770
Other	-	1,703	(1,703)	-	-
	6,128	411,944	(395,772)	(9,526)	12,774

Comparatives for the previous year

	Balance at 1 April 2020	Movement in funds: Incoming resources	Movement in funds: Resources expended	Movement in funds: Transfers	Balance at 31 March 2021
	£	£	£	£	£
Young Carers Service	5,888	277,255	(280,452)	-	2,691
Carer Breaks	605	81,920	(81,569)	-	956
Parent Participation	2,691	15,000	(7,645)	(7,566)	2,481
Other	-	27,118	(27,118)	-	-
	9,185	401,293	(396,784)	(7,566)	6,128

Purposes and restrictions in relation to the restricted funds:

Young Carers Service
Young Carers Service is a dedicated young carers centre which offers support, advice and leisure opportunities to young carers between the ages of 8 and 18 to support them in their caring role.

Carer Breaks
The Carer Breaks Fund allows for carers to take a personalised break through a direct payment. The break is usually in the range of £50 to £250 and is awarded based on the impact of the caring role on the carer. The Carer Breaks Fund also allows for group breaks organised by the centre for those carers not eligible for an individual break fund payment.

Parent Participation
Parent Participation funding is received from the Department of Education to give parent carers a voice in the development of services for disabled children locally. The funding is available for the development of a parent carer forum and training to enable and encourage parent carer to become involved at all levels of decision making.

19 Unrestricted funds

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

		Movement in funds			
	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£
Covid related expenditure	10,000	-	-	-	10,000
Cloud-based client database system	10,000	-	-	-	10,000
Refurbishment	8,500	-	-	-	8,500
Carer events	20,000	-	-	-	20,000
One year Young Carer post	-	-	-	28,000	28,000
General unrestricted funds	424,487	933,683	(824,201)	(18,474)	515,495
	472,987	933,683	(824,201)	9,526	591,995

Comparatives for the previous year

		Movement in funds			
	Balance at 1 April 2020	Incoming resources	Resources expended	Transfers	Balance at 31 March 2021
	£	£	£	£	£
Covid related expenditure	-	-	-	10,000	10,000
Cloud-based client database system	-	-	-	10,000	10,000
Refurbishment	-	-	-	8,500	8,500
Carer events	-	-	-	20,000	20,000
General unrestricted funds	362,073	859,147	(755,799)	(40,934)	424,487
	362,073	859,147	(755,799)	7,566	472,987

Purposes and restrictions in relation to the designated funds:

Covid related expenditure - to ensure the service can continue working safely.

Cloud-based client database system - to enable further home working arrangements when necessary.

Refurbishment - to update our client reception and signage.

Carer events - to hold carer events that were postponed in the 2020/21 year.

One year young carer post -

19 Unrestricted funds **(Continued)**

20 Analysis of net assets between funds

	Unrestricted funds 2022	Restricted funds 2022	Total 2022	Unrestricted funds 2021	Restricted funds 2021	Total 2021
	£	£	£	£	£	£
Fund balances at 31 March 2022 are represented by:						
Current assets/(liabilities)	591,995	12,774	604,769	472,987	6,128	479,115
	591,995	12,774	604,769	472,987	6,128	479,115

21 Operating lease commitments

At the reporting end date the Charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2022	2021
	£	£
Within one year	53,700	26,683
Between two and five years	182,400	14,604
In over five years	22,500	-
	258,600	41,287

22 Related party transactions

Transactions with related parties

During the year the Charity entered into the following transactions with related parties:

The charity during the year made personal budget payments to the trustees Geoffrey Almond and Sheila Whalley as registered users of the charity in the capacity as carers. Both were trustees at the time of payment. The payments were for £200 each and in line with other personal budgets awarded by the charity in the year to other registered users.

23 Cash generated from operations	2022	2021
	£	£
Surplus for the year	125,654	107,857
Adjustments for:		
Investment income recognised in statement of financial activities	(109)	(122)
Movements in working capital:		
Decrease/(increase) in debtors	31,667	(73,899)
(Decrease)/increase in creditors	(203)	53,724
Cash generated from operations	157,009	87,560

24 Analysis of changes in net funds

The Charity had no debt during the year.

ST HELENS CARERS CENTRE

England & Wales - Charity number 1089663

Accounts

St Helens Carers Centre Limited

Charity No. 1089663

Company No. 04203210

Trustees' Report and Audited Accounts

31 March 2021

St Helens Carers Centre Limited
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The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the audited financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

Principal activities and objects of the Charity - Benefit to the Public

The principal activity of the company in the year under review was that of the provision of relief and support for Carers of people who are ill, disabled or elderly.

The Charity's objectives are to support Carers living in St Helens and adjoining areas so that they do not reach crisis point. To do this the Charity employs a team of paid staff based at a centrally located 'one stop' Carers centre. Paid employees provide information, advice, emotional support and a range of practical support including the provision of Carers Assessments, Respite Breaks, Benefits Advice and Training.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities.
Cheshire

ACHIEVEMENTS AND PERFORMANCE

General

At the beginning of the 2020/21 year, we had implemented our ongoing business continuity plan in response to the global pandemic. We knew the year would have its challenges but were unsure on how clients would adapt to our new way of working and needed to ensure we remained accessible whilst maintaining the health and safety of our vulnerable client group and our teams. We knew there would be extra recall on resources as Carers struggled to manage with increased demands on their caring roles and the mental health impact on many Carers of the pandemic and lockdowns.

We equipped our staff with new technology to allow for home working and invested in new software including a new live online client chat facility, whilst introducing new support mechanisms for our cohort of Young Carers.

The Chair on behalf of the board would like to acknowledge the dedication and commitment from the staff who continued to work in exceptionally difficult times and the willingness and speed they were able to adapt to continual changes in their way of working to ensure we continued to serve the needs of local Carers.

The Trustees are also extremely grateful to our funders and those who have given donations which allowed us to exercise our charitable objectives.

Adult Carers

At the start of the year a lot of our resources were redirected to assisting Carers and their vulnerable cared for to access basic services during the initial pandemic lockdown. We were also inundated with requests for support from Carers who wanted emotional support, with their caring roles increased due to a reduction or withdrawal of regular services for statutory services.

- The Charity registered a further 790 Adult Carers with the Centre in 2020/21 and on 31st March 2021, a total of 12,637 Adult Carers were actively receiving ongoing support.

- The number of active adult carers receiving services at the year-end represents 56% of the total estimated number of Carers in the borough of St Helens. In comparison, the average percentage of Carers identified across the northwest of England within the Carers Trust network stood at only 24%.

- The amount of work undertaken with each Adult Carer was considerable, with pre-existing registered Carers continuing to return for additional services. We made emergency pandemic welfare contacts with a total of 5,231 Adult Carers in the first few weeks of the pandemic, ensuring Carers knew were we still operating and in many cases organising delivery of essential food stuffs, medicines, and support.

- As many agencies reduced their outreach work during the year we saw a drop in the number of referrals from other agencies, particularly from GP services. The biggest source of new Carers was referrals or recommendations from existing clients making up 42% of all new cases and a further 21% who self-referred via our website.

- Unfortunately, we had to cancel many of our face to face training, social groups and events during the year at our Clubhouse facility. In response we organised online groups and events although we realised many Carers felt unable to engage with online activities. We were able to allocate funding to organise packing and delivery of activity respite packs to 502 Adult Carers giving them a short break, in addition we also delivered 276 packs to Parent Carers.

- From January 2021, we dedicated considerable resources to ensure local Carers had local access to the vaccine rollout. We dealt with over 3,202 requests for help. Working with local NHS and the local authority we organised, or helped to organise, vaccine appointments for all these Carers whilst also communicating with all 12,637 Adult Carers how they could access their vaccine.

- Our Online Chat facility, which we had trialled during the previous year, enabled many Carers to gain instant access to our Income Maximisation Service and we increased its roll out and capacity from April 2020. During the year we had a total of 4,312 communications via this facility and it helped reduced waiting times to access our Benefits team.

- From the work we undertook with Carers, a total of 775 Carers were not in receipt of the correct benefits and we made claims on their behalf which equated to £3,147,274 in new annual benefits being made to them. The average Carer was better off by £78 per week because of this service.

- We issued a total of £70,800 in personal budget payments as a result of emergency Statutory Carers Assessments during the year.

Young Carers

We were fully aware of the impact the pandemic and lockdowns would have on our Young Carers not being able to receive their regular respite at our Centre and immediately introduced different methods of support from the beginning of lockdown one.

- Although we introduced live online sessions for Young Carers, many were unable to access these either due to a lack of equipment or a lack of Wi-Fi/broadband provision. Likewise, many found it difficult to log on at certain times. We worked with other agencies and schools to identify Young Carers in need of laptops/Tablets to ensure they were not excluded from online schooling.

- Throughout the year we sourced, packed and hand delivered a total of 2,213 activity respite packs to 547 different Young Carers. These packs contained over 26,556 individual activity sessions in addition to some essential treats.

- Each week we ensured all Young Carers could access an age related video from our staff via a website and then undertake their activity at their own leisure, we also ensured those unable to access the video could still undertake the activity. These activities included Meccano sets, painting and crafts. Young Carers were encouraged to submit photos/videos of them doing their activity which we then published each week with prizes.

- Our activity sessions resulted in more engagement with Young Carer families seeking assistance during the pandemic and we had a total of 12,002 separate contacts with these families during the year.

- During 2020/21 we received a further 123 referrals of Young Carers to the service, an increase of 7.8% on the previous year. The biggest source of referrals were self-referrals making up 42%, a further 33% were referred by schools.

- By 31st March 2021, the service was actively supporting 525 Young Carers. However during the year a total of 547 Young Carers and their families received intensive support.

- We continued to attended Family Action meetings and provided emergency one to one support when required.

- We undertook 125 emergency Statutory Young Carers Assessments and awarded £9,620 in personal budgets to Young Carers.

FINANCIAL REVIEW
The end of year saw a surplus of £107,857 (2020 – deficit of £10,113)
The principal funding sources were:

- St Helens Council/ St Helens CCG
- The Big Lottery

The trustees are extremely grateful to all those who have provided funding either directly or via donations. The Charity is only able to provide excellent support to Carers thanks to the funding it receives.

At the end of the year, the Charity had restricted funds of £6,128 (2020 - £9,185).

The freely available reserves of the Charity increased by £62,414 (2020: decreased by £18,239) and totalled £424,487 (2020: £362,073) as detailed in note 25.

PLANS FOR FUTURE PERIODS

The Trustees have identified the following plans for the coming year:

- To ensure our services remain accessible to all Carers throughout the global pandemic and ensure the service we provide reflect the needs of local Carers.
- To continue to look at new ways of working to maximise our impact.
- To continue to protect and diversify our funding base and develop plans for the post pandemic era.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The company was registered as a charity by the Charity Commissioners for all purposes on 5 December 2001 (Certificate number: 1089663)

Constitution

The company has no share capital, being a company limited by guarantee under clause 7 of its Memorandum of Association to £1 for each member in the event of it being wound up. The number of members registered at 31 March 2021 was 6 (2020 - 6).

Organisational structure

The charitable company is governed by its Memorandum and Articles of Association, and the Board of Trustees administers the Charity. The Full Board meets bi-monthly and more frequently if required to do so. In addition, an Executive Board comprising the Chair, Vice Chair, Treasurer, Company Secretary and trustee for human resources meets bi monthly and report to the full Board.

The Charity is required to provide monitoring information to its funders including St Helens Council and other grant making bodies. This information comprises fiscal, quality and service standards monitoring information.

The Board employ paid staff including the Chief Executive who is responsible for the day to day management of the Charity and reports direct to the Board of Trustees.

Key management remuneration

The Trustees appoint four members to an executive panel - this panel reviews the pay and remuneration of all staff and makes recommendations to the full Board of Trustees. When deciding remuneration of key management, trustees consider:

- the purposes, aims and values of the charity and its beneficiaries' needs
- how this affects pay policies for all employees, and for the senior staff in particular, including whether a lower rate of pay compared to similar roles in other sectors is appropriate
- how pay is linked to the skills, experience and competencies that the charity needs from its senior staff and the scope of their roles
- the charity's current business plan and how implementing it may affect the number of senior staff the charity needs to employ or recruit, and the nature of these roles
- the charity's ability to pay, including the benefit to the charity that such positions will bring.

Governing Document

St Helens Carers Centre Limited is a registered Charity and also a Company Limited by Guarantee. The Charity is governed by its Memorandum and Articles of Association which define its aims, objectives, duties and responsibilities.

Appointment of Trustees
The Trustee Board is made up of between three and nine members. They are elected from members at the Annual General Meeting held each year. The Trustees may at any time co-opt any person duly qualified to be appointed as a Trustee to fill a vacancy in their number or as an additional Trustee, but a co-opted Trustee holds office only until the next AGM.

One third (or the number nearest one third) of the Trustees must retire each year, those longest in the office retiring first and the choice between and of equal service being made by drawing lots. Those who retire are eligible for re-election at the next Annual General Meeting.

Risk Management
The Trustees have a risk management strategy in place and have established systems and procedures designed to reduce or eliminate any risks identified.

On an annual basis the trustees assess the risks to which the Charity is exposed, in particular those related to the operations and finances of the organisation.

Fundraising strategies
The trustees are committed to using best practice in fundraising for the organisation and monitor all fundraising to ensure this takes place. The trustees do not use external fundraising organisations or individuals for fundraising.

Relationship with The Carers Trust (Formerly The Princess Royal Trust For Carers)
The charity is a Network Member of the Carers Trust through a network agreement. The Carers Trust provide national and regional information, advice, support and publicity. The charity retains its own identity with regard to policies, procedures, contracts and responsibility for generating income, governance and management.

Investment Policy
The Trustees whilst retaining their cautious approach to investments have authorised that any surplus funds can be deposited in a suitable interest bearing bank or building society account. This approach is revisited at least annually to ensure that maximum returns are being achieved for the charity.

Reserves Policy
The trustees have established a policy that the Charity should aim to retain unrestricted reserves that will cover between three to six months of annual expenditure. The unrestricted reserves as at 31st March 2021 were £472,987 (2020 - £362,073) against total unrestricted expenditure of £755,799 (2020 - £824,112) The charity's free reserves as at 31 March 2021 were £424,487 (2020 - £362,073), as shown in note 25 of the audited accounts, and cover over three months of direct charitable expenditure.

Reserves are held to cover any delay in receiving funding income whilst allowing the normal business operation of the Charity to continue. In addition the Charity retains reserves to cover possible redundancy payments should the Charity have to reduce the size of its operation.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 04203210

Charity No. 1089663

Registered Office

31-35 Baldwin Street
St Helens
WA10 2RS

Directors and Trustees
The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:
G.F. Almond
T.A. Butler
D.M. Charnock
E.J. Dearden MBE DL
A.E. Sisson
S. Whalley MBE

Chief Executive
Mr A Ashton

Company Secretary

A.E. Sisson

Auditor

Styles and Co JFC Limited
473 Warrington Rd
Culcheth
Warrington
WA3 5QU

Solicitors
Tickle Hall Cross Solicitors
25 Hardshaw Street
St Helens
Merseyside
WA10 1RP

Bankers
Barclays Bank Plc
19 Church Street
St Helens
Merseyside
WA10 1BG

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of St Helens Carers Centre Limited for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 Charity 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 charitable company will continue in business.

The trustees are responsible for keeping 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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Styles and Co JFC Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on ....25-01-22..... and signed on its behalf by:

.....
Mrs E J Dearden MBE DL - Trustee

Independent Auditor's Report to the Members of St Helens Carers Centre Limited

Opinion

We have audited the accounts of St Helens Carers Centre Limited (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows and the Notes to the Accounts, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the accounts:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its profit/loss for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the accounts section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out below, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the accounts is not appropriate; or
- the trustees have not disclosed in the accounts any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the accounts are authorised for issue.

Other information

The other information comprises the information included in the trustees' report and accounts, other than the accounts and our auditor's report thereon. The trustees are responsible for the other information.

Our opinion on the accounts does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the accounts or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we arerequired to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based upon the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the accounts are prepared is consistent with the accounts; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the accounts are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the accounts in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement found in the trustees' report, the trustees (who are also the directors of the charitable company for the purpose of company law) are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the accounts

We have been appointed under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the accounts as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these accounts.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below: Irregularities, including fraud, are instances of noncompliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

•We enquired of management and those charged with governance, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:

• Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;

• Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;

• The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.

•We inspected the minutes of meetings of those charged with governance.

• We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.

• We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.

• We reviewed any reports made to regulators.

• We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.

•We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.

• In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

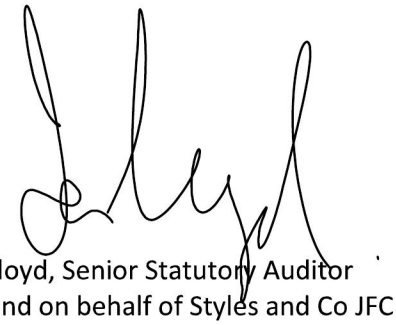
Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance.

The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud often involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of this report

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



Ian Lloyd, Senior Statutory Auditor
For and on behalf of Styles and Co JFC Limited, Accountants and Statutory Auditors
473 Warrington Rd
Culcheth
Warrington
Cheshire
WA3 5QU
25 January 2022

St Helens Carers Centre Limited
Statement of Financial Activities
for the year ended 31 March 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:					
Donations and legacies	4	29,852	39,165	69,017	60,392
Charitable activities	5	818,304	335,010	1,153,314	1,179,209
Other trading activities	6	10,869	-	10,869	12,105
Investments	7	122	-	122	196
Other	8	-	27,118	27,118	-
Total		859,147	401,293	1,260,440	1,251,902
Expenditure on:					
Raising funds	9	5,826	45	5,871	9,259
Charitable activities	11	749,973	369,621	1,119,594	1,252,756
Other	12	-	27,118	27,118	-
Total		755,799	396,784	1,152,583	1,262,015
Net gains on investments		-	-	-	-
Net income/(expenditure)	13	103,348	4,509	107,857	(10,113)
Transfers between funds		7,566	(7,566)	-	-
Other gains and losses					
Net movement in funds		110,914	(3,057)	107,857	(10,113)
Reconciliation of funds:					
Total funds brought forward		362,073	9,185	371,258	381,371
Total funds carried forward		472,987	6,128	479,115	371,258

St Helens Carers Centre Limited
Balance Sheet

at 31 March 2021

Company No. 04203210	**Notes**	**2021**	**2020**
		£	**£**
Fixed assets			
Tangible assets	16	-	-
Current assets			
Debtors	17	73,899	56,806
Cash at bank and in hand		458,940	436,821
		532,839	493,627
Creditors: Amount falling due within one year	18	(53,724)	(122,369)
Net current assets		479,115	371,258
Total assets less current liabilities		479,115	371,258
Total net assets		479,115	371,258
The funds of the charity			
Restricted funds	19		
Restricted income funds		6,128	9,185
		6,128	9,185
Unrestricted funds	19		
General funds		424,487	362,073
Designated funds		48,500	-
		472,987	362,073
Total funds		479,115	371,258

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the board on 25 January 2022

And signed on its behalf by:

E.J. Dearden MBE DL
Trustee
25 January 2022

St Helens Carers Centre Limited
Statement of Cash flows
for the year ended 31 March 2021

	2021 £	2020 £
Cash flows from operating activities		
Net income/(expenditure) per Statement of Financial Activities	107,857	(10,113)
Adjustments for:		
Dividends, interest and rents from investments	(122)	(196)
Other gains/losses	-	-
Increase in trade and other receivables	(17,093)	(876)
(Decrease)/Increase in trade and other payables	(68,645)	81,079
Net cash provided by operating activities	21,997	69,894
Cash flows from investing activities		
Dividends, interest and rents from investments	122	196
Net cash from investing activities	122	196
Net cash from financing activities	-	-
Net increase in cash and cash equivalents	22,119	70,090
Cash and cash equivalents at the beginning of the year	436,821	366,731
Cash and cash equivalents at the end of the year	458,940	436,821
Components of cash and cash equivalents		
Cash and bank balances	458,940	436,821
	458,940	436,821

1 Accounting policies

Basis of preparation

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Office Equipment	20% on cost
Fixtures and fittings	33% years straight line
Computer equipment	33% years straight line

It is the policy of the charity to only capitalise individual items greater than £500.

Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Going Concern

The financial statements has been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds and the expected level of income and expenditure for the 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to continue as a going concern.

Hire purchase and leasing commitments

Rentals payable under operating leases are charged to the income and expenditure account on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate. The charity does not have a pension scheme but pays a contribution to a personal pension schemes of a number of employees. The total cost to the charity in the year was £14,784 (2020 - £15,366).

Judgements and key sources of estimation uncertainty

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

2 **Company status**

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2020	Restricted funds 2020	Total funds 2020
	£	£	£
Income and endowments from:			
Donations and legacies	41,197	19,195	60,392
Charitable activities	749,626	429,583	1,179,209
Other trading activities	12,105	-	12,105
Investments	196	-	196
Total	803,124	448,778	1,251,902
Expenditure on:			
Raising funds	8,598	661	9,259
Charitable activities	815,514	437,243	1,252,757
Total	824,112	437,904	1,262,016
Net income	(20,988)	10,874	(10,114)
Transfers between funds	2,750	(2,750)	-
Net income before other gains/(losses)	(18,238)	8,124	(10,114)
Net movement in funds	(18,238)	8,124	(10,114)
Reconciliation of funds:			
Total funds brought forward	380,312	1,059	381,371
Total funds carried forward	362,074	9,183	371,257

4 Income from donations and legacies

	Unrestricted	Restricted	Total 2021	Total 2020
	£	£	£	£
Individual donations	20,242	-	20,242	21,268
Fundraising	9,610	39,165	48,775	39,124
	29,852	39,165	69,017	60,392

5 Income from charitable activities

	Unrestricted	Restricted	Total 2021	Total 2020
	£	£	£	£
Big Lottery	96,187	-	96,187	47,835
St Helens Council	648,110	335,010	983,120	1,044,398
Children in Need	40,323	-	40,323	35,220
Steve Morgan Foundation	33,684	-	33,684	24,256
Henry Smith Foundation		-	-	27,500
	818,304	335,010	1,153,314	1,179,209

6 Income from other trading activities

	Unrestricted	Total 2021	Total 2020
	£	£	£
Lottery Income	10,869	10,869	12,105
	10,869	10,869	12,105

7 Income from investments

	Unrestricted	Total 2021	Total 2020
	£	£	£
Deposit account interest	122	122	196
	122	122	196

8 Other income

	Restricted	Total 2021	Total 2020
	£	£	£
CJRS Income	27,118	27,118	-
	27,118	27,118	-

9 Expenditure on raising funds

	Unrestricted	Restricted	Total 2021	Total 2020
	£	£	£	£
Fundraising trading costs				
Lottery costs and prize money	5,655	-	5,655	6,630
Events	171	45	216	2,629
	5,826	45	5,871	9,259

10 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2021	Total 2020
	£	£	£	£
Governance costs				
Audit Fees	4,977	1,323	6,300	6,300
	4,977	1,323	6,300	6,300

11 Charitable activities costs

	Unrestricted	Restricted	Total 2021	Total 2020
	£	£	£	£
Employee costs	578,673	159,745	738,418	852,843
Motor and travel costs	356	516	872	2,575
Premises costs	51,816	15,488	67,304	71,125
General administrative costs	114,152	192,548	306,700	318,790
Legal and professional costs	4,977	1,323	6,300	1,123
	749,973	369,621	1,119,594	1,246,456

12 Other Expenditure

	Unrestricted	Restricted	Total 2021	Total 2020
	£	£	£	£
Furloughed staff	-	27,118	27,118	-
			27,118	-

13 Net income/(expenditure) before transfers

	2021	2020
This is stated after charging:	£	£
Auditors' remuneration	6,300	6,300

14 Trustee remuneration and expenses

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

There were reimbursed expenses of £646 for the year ended 31 March 2021 and £410 for the year ended 31 March 2020.

15 **Staff costs**

Salaries and wages	723,136	821,923
Pension costs	14,784	15,366
	737,920	837,289

The number of employees who received total employee benefits (excluding employer pension costs) of more than £60,000 was 1 (2020: nil)The remuneration was in the bracket of £60,001 - £70,000
Total remuneration paid to key management personnel was £154,816 (2020 - £149,713)
Key management personnel comprise the trustees, Chief Executive, Finance Manager, Young Carers Manager and the Head of Adult Carer Support.

The average monthly number of full time equivalent employees during the year was as follows:

	2021 Number	2020 Number
Management	4	4
Office and administration staff	1	1
Support workers	23	38
	28	43

16 **Tangible fixed assets**

	Office Equipment	Fixtures and fittings	Computer equipment	Total
	£	£	£	£
Cost or revaluation				
At 1 April 2020	10,461	-	78,302	88,763
At 31 March 2021	10,461	-	78,302	88,763
Depreciation and impairment				
At 1 April 2020	10,461	-	78,302	88,763
At 31 March 2021	10,461	-	78,302	88,763
Net book values				
At 31 March 2021	-	-	-	-
At 31 March 2020	-	-	-	-

17 **Debtors**

	2021 £	2020 £
Prepayments and accrued income	73,899	56,806
	73,899	56,806

18 **Creditors:**

amounts falling due within one year

	2021	2020
	£	£
Trade creditors	46,228	45,874
Accruals and deferred income	7,496	76,495
	53,724	122,369

19 **Movement in funds**

	At 1 April 2020	Incoming resources (including other gains/losses)	Resources expended	Gross transfers	At 31 March 2021
	£	£	£	£	£
Restricted funds:					
Restricted income funds:					
Young Carers Service	5,888	277,255	(280,452)	-	2,691
Carer Breaks	605	81,920	(81,569)	-	956
Parent Participation	2,692	15,000	(7,645)	(7,566)	2,481
Other	-	27,118	(27,118)	-	-
Total	9,185	401,293	(396,784)	(7,566)	6,128
Unrestricted funds:					
General funds	362,073	859,147	(755,799)	(40,934)	424,487
Designated funds:					
Covid related expenditure	-	-	-	10,000	10,000
Cloud-based client database system	-	-	-	10,000	10,000
Reception and signage	-	-	-	8,500	8,500
Carer events	-	-	-	20,000	20,000
Total	-	-	-	48,500	48,500
Revaluation Reserves:					
Total funds	371,258	1,260,440	(1,152,583)	-	479,115

Comparatives for movements in funds

	At 01.04.2019 £	Net movement £	Transfers £	At 31.03.2020 £
Unrestricted funds				
General fund	380,312	(20,989)	2,750	362,073
Restricted funds				
Young Carers Service	-	5,888	-	5,888
Carer Breaks	-	605	-	605
Parent Participation	1,059	4,383	(2,750)	2,692
	1,059	10,876	(2,750)	9,185
Total Funds	381,371	(10,113)	-	371,258

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	803,122	(824,111)	(20,989)
Restricted funds			
Young Carers Service	232,579	(226,691)	5,888
Carer Breaks	198,502	(197,897)	605
Parent Participation	17,699	(13,316)	4,383
	448,780	(437,904)	10,876
Total Funds	1,251,902	(1,262,015)	(10,113)

A current year 12 months and prior year 12 months combined position is as follows:

	At 01.04.2019 £	Net movement £	Transfers £	At 31.03.2021 £
Unrestricted funds				
General fund	380,312	82,359	7,566	470,237
Restricted funds				
Young Carers Service	-	2,691		2,691
Carer Breaks	-	956		956
Parent Participation	1,059	11,738	(7,566)	5,231
	1,059	15,385	(7,566)	8,878
Total Funds	381,371	97,744	-	479,115

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,662,269	(1,579,910)	82,359
Restricted funds			
Young Carers Service	509,834	(507,143)	2,691
Carer Breaks	280,422	(279,466)	956
Parent Participation	32,699	(20,961)	11,738
	822,955	(807,570)	15,385
Total Funds	2,485,224	(2,387,480)	97,744

Purposes and restrictions in relation to the funds:

Restricted funds:

Young Carers Service	Young Carers Service is a dedicated young carers centre which offers support, advice and leisure opportunities to young carers between the ages of 8 and 18 to support them in their caring role.
Carer Breaks	The Carer Breaks Fund allows for Carers to take a personalised break through a direct payment. The break is usually in the range of £50 to £250 and is awarded based on the impact of the caring role on the carer. The Carer Breaks Fund also allows for group breaks organised by the Centre for those carers not eligible for an individual break fund payment.
Parent Participation	Parent Participation funding is received from the Department of Education to give Parent Carers a voice in the development of services for disabled children locally. The funding is available for the development of a Parent Carer Forum and Training to enable and encourage Parent Carers to become involved at all levels of decision making.

Designated funds:

Covid related expenditure	To ensure the service can continue working safely
Cloud-based client database system	To enable further home working arrangements when necessary
Reception and signage	To update our client reception and signage
Carer events	To hold carer events that were postponed in the 2020/21 year

20 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Net current assets	472,987	6,128	479,115
	472,987	6,128	479,115

21 Reconciliation of net funds

	At 1 April 2020	Cash flows	At 31 March 2021
	£	£	£
Cash and cash equivalents	436,821	22,119	458,940
	436,821	22,119	458,940
Total	436,821	22,119	458,940

22 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2021 Land and buildings £	2021 Other £	2020 Land and buildings £	2020 Other £
Operating leases with expiry date:				
Within one year	25,000	1,683	44,750	1,683
In the second to fifth years inclusive	12,500	2,104	37,500	3,786
	37,500	3,787	82,250	5,469

Pension commitments

	2021 £	2020 £
The pension cost charge to the company amounted to:	14,784	15,366

23 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

There were no related party transactions for the year ended 31 March 2021.

24 Support Costs

Support costs incurred in the year in relation to charitable activities were as follows:

	31.03.2021	31.03.2020
Salaries/wages	91,115	98,631
Pension costs	1,863	1,844
Staff training	63	248
Travel and subsistence	110	296
Rent	6,766	6,176
Light, heat and power	911	1,054
Premises cleaning	385	548
Premises insurance	104	-
Premises repairs and maintenance	314	402
Equipment expensed	1,662	2,565
General insurances	375	609
Postage and couriers	883	2,513
Software, IT support and related costs	7,665	954
Stationary and printing	1,363	2,232
Subscriptions	527	-
Sundry expenses	217	938
Telephone, fax and broadband	1,056	1,879
Governance Costs		
Auditors' remuneration	6,300	6,511
	121,679	127,400

25 Analysis of reserves

	31.03.2021 £	31.03.2020 £
Total reserves	479,115	371,258
Less: Restricted funds	(6,128)	(9,185)
Less: Designated funds	(48,500)	-
Free reserves	424,487	362,073

26 National Organisation

St Helens Carers Centre is part of the national network The Carers Trust. The national contact is:

Carers Trust
32-36 Loman Street
London
SE1 0EH

St Helens Carers Centre Limited
Detailed Statement of Financial Activities
for the year ended 31 March 2021

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:				
Donations and legacies				
Individual donations	20,242	-	20,242	21,268
Fundraising	9,610	39,165	48,775	39,124
	29,852	39,165	69,017	60,392
Charitable activities				
Big Lottery	96,187	-	96,187	47,835
St Helens Council	648,110	335,010	983,120	1,044,398
Children in Need	40,323	-	40,323	35,220
Foundations	33,684	-	33,684	51,756
	818,304	335,010	1,153,314	1,179,209
Other trading activities				
Lottery Income	10,869	-	10,869	12,105
	10,869	-	10,869	12,105
Investments				
Deposit account interest	122	-	122	196
	122	-	122	196
Other				
CJRS Income	-	27,118	27,118	-
	-	27,118	27,118	-
Total income and endowments	859,147	401,293	1,260,440	1,251,902
Expenditure on:				
Costs of other trading activities				
Lottery costs and prize money	5,655	-	5,655	6,630
Events	171	45	216	2,629
	5,826	45	5,871	9,259
Total of expenditure on raising funds	5,826	45	5,871	9,259
Governance costs				
Audit Fees	4,977	1,323	6,300	6,300
	4,977	1,323	6,300	6,300
Total governance costs	4,977	1,323	6,300	6,300
Other expenditure				
Furloughed staff	-	27,118	27,118	-
	-	27,118	27,118	-
Employee costs				
Salaries/wages	563,391	159,745	723,136	821,923

Pension costs	14,784	-	14,784	15,366
Staff training	498	-	498	15,554
	578,673	159,745	738,418	852,843
Motor and travel costs				
Travel and subsistence	356	516	872	2,575
	356	516	872	2,575
Premises costs				
Rent	41,850	11,850	53,700	53,700
Light, heat and power	5,694	1,540	7,234	9,168
Premises cleaning	2,455	600	3,055	4,763
Premises insurances	454	370	824	-
Premises repairs and maintenance	1,363	1,128	2,491	3,494
	51,816	15,488	67,304	71,125
General administrative costs, including depreciation and amortisation				
Depreciation of Office Equipment	-	-	-	-
Depreciation of Fixtures and fittings	-	-	-	-
Depreciation of Computer equipment	-	-	-	-
Covid safety related expenditure	17,475	4,158	21,633	-
Bank charges	230	61	291	200
Equipment expensed	10,968	2,224	13,192	22,302
Parent Participation (non salary)	-	7,645	7,645	5,791
Carer budgets/breaks	-	81,569	81,569	198,047
General insurances	2,354	626	2,980	5,294
Carer/YC Activities	10,235	76,206	86,441	11,989
Postage and couriers	5,532	1,475	7,007	21,855
Software, IT support and related costs	48,607	12,230	60,837	8,294
Stationery and printing	8,844	1,973	10,817	19,405
Subscriptions	3,166	1,018	4,184	-
Sundry expenses	1,059	661	1,720	9,274
Telephone, fax and broadband	5,680	2,704	8,384	16,339
	114,152	192,548	306,700	318,790
Legal and professional costs				
Accountancy and bookkeeping	-	-	-	211
Recruitment costs	-	-	-	912
	-	-	-	1,123
Total of expenditure of charitable activities	744,996	368,298	1,113,294	1,246,456
Total expenditure	755,799	396,784	1,152,583	1,262,015
Net gains on investments	-	-	-	-

St Helens Carers Centre Limited
Detailed Statement of Financial Activities

Net income/(expenditure)	103,348	4,509	107,857	(10,113)
Transfers between funds	7,566	(7,566)	-	-
Net income/(expenditure) before other gains/(losses)	110,914	(3,057)	107,857	(10,113)
Other Gains	-	-	-	-
Net movement in funds	110,914	(3,057)	107,857	(10,113)
Reconciliation of funds:				
Total funds brought forward	362,073	9,185	371,258	381,371
Total funds carried forward	472,987	6,128	479,115	371,258