

St Helens Carers Centre Limited

Charity No. 1089663

Company No. 04203210

Trustees' Report and Audited Accounts

31 March 2021

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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 we were 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 attend 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.

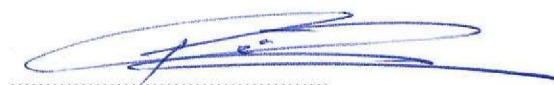
In so far as the trustees are aware:

- 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:



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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 are required 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.

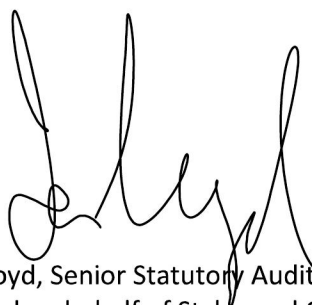
Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed 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

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
	Notes				
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
		<u>532,839</u>	<u>493,627</u>
Creditors: Amount falling due within one year	18	(53,724)	(122,369)
Net current assets		<u>479,115</u>	<u>371,258</u>
Total assets less current liabilities		<u>479,115</u>	<u>371,258</u>
Total net assets		<u>479,115</u>	<u>371,258</u>
The funds of the charity			
Restricted funds	19		
Restricted income funds		6,128	9,185
		<u>6,128</u>	<u>9,185</u>
Unrestricted funds	19		
General funds		424,487	362,073
Designated funds		48,500	-
		<u>472,987</u>	<u>362,073</u>
Total funds		<u>479,115</u>	<u>371,258</u>

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	<u>21,997</u>	<u>69,894</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	122	196
Net cash from investing activities	<u>122</u>	<u>196</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
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	<u>458,940</u>	<u>436,821</u>
Components of cash and cash equivalents		
Cash and bank balances	458,940	436,821
	<u>458,940</u>	<u>436,821</u>

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 have 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
	<u>818,304</u>	<u>335,010</u>	<u>1,153,314</u>	<u>1,179,209</u>

6 Income from other trading activities

	Unrestricted	Total 2021	Total 2020
	£	£	£
Lottery Income	10,869	10,869	12,105
	<u>10,869</u>	<u>10,869</u>	<u>12,105</u>

7 Income from investments

	Unrestricted	Total 2021	Total 2020
	£	£	£
Deposit account interest	122	122	196
	<u>122</u>	<u>122</u>	<u>196</u>

8 Other income

	Restricted	Total 2021	Total 2020
	£	£	£
CJRS Income	27,118	27,118	-
	<u>27,118</u>	<u>27,118</u>	<u>-</u>

9 Expenditure on raising funds

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

10 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2021	Total 2020
	£	£	£	£
<i>Governance costs</i>				
Audit Fees	4,977	1,323	6,300	6,300
	<u>4,977</u>	<u>1,323</u>	<u>6,300</u>	<u>6,300</u>

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
	<u>749,973</u>	<u>369,621</u>	<u>1,119,594</u>	<u>1,246,456</u>

12 Other Expenditure

	Unrestricted	Restricted	Total 2021	Total 2020
	£	£	£	£
Furloughed staff	-	27,118	27,118	-
			<u>27,118</u>	<u>-</u>

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.

Notes to the Accounts

15 Staff costs

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

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
	<u>28</u>	<u>43</u>

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	<u>10,461</u>	<u>-</u>	<u>78,302</u>	<u>88,763</u>
Depreciation and impairment				
At 1 April 2020	10,461	-	78,302	88,763
At 31 March 2021	<u>10,461</u>	<u>-</u>	<u>78,302</u>	<u>88,763</u>
Net book values				
At 31 March 2021	-	-	-	-
At 31 March 2020	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

17 Debtors

	2021 £	2020 £
Prepayments and accrued income	73,899	56,806
	<u>73,899</u>	<u>56,806</u>

Notes to the Accounts

18 Creditors:

amounts falling due within one year

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

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)	-	-
<i>Total</i>	<u>9,185</u>	<u>401,293</u>	<u>(396,784)</u>	<u>(7,566)</u>	<u>6,128</u>
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
<i>Total</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>48,500</u>	<u>48,500</u>
Revaluation Reserves:					
Total funds	<u>371,258</u>	<u>1,260,440</u>	<u>(1,152,583)</u>	<u>-</u>	<u>479,115</u>

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)

St Helens Carers Centre Limited
Detailed Statement of Financial Activities

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

Notes to the Accounts

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
	<u>472,987</u>	<u>6,128</u>	<u>479,115</u>

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
	<u>436,821</u>	<u>22,119</u>	<u>458,940</u>
Total	<u>436,821</u>	<u>22,119</u>	<u>458,940</u>

22 Commitments***Operating lease commitments***

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

	2021	2021	2020	2020
	Land and	Other	Land and	Other
	buildings		buildings	
	£	£	£	£
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
	<u>37,500</u>	<u>3,787</u>	<u>82,250</u>	<u>5,469</u>

Pension commitments

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

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
	<u>121,679</u>	<u>127,400</u>

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)	-
	<u>424,487</u>	<u>362,073</u>
Free reserves		

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
	<u>29,852</u>	<u>39,165</u>	<u>69,017</u>	<u>60,392</u>
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
	<u>818,304</u>	<u>335,010</u>	<u>1,153,314</u>	<u>1,179,209</u>
Other trading activities				
Lottery Income	10,869	-	10,869	12,105
	<u>10,869</u>	<u>-</u>	<u>10,869</u>	<u>12,105</u>
Investments				
Deposit account interest	122	-	122	196
	<u>122</u>	<u>-</u>	<u>122</u>	<u>196</u>
Other				
CJRS Income	-	27,118	27,118	-
	<u>-</u>	<u>27,118</u>	<u>27,118</u>	<u>-</u>
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
	<u>5,826</u>	<u>45</u>	<u>5,871</u>	<u>9,259</u>
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
	<u>4,977</u>	<u>1,323</u>	<u>6,300</u>	<u>6,300</u>
Total governance costs	4,977	1,323	6,300	6,300
Other expenditure				
Furloughed staff	-	27,118	27,118	-
	<u>-</u>	<u>27,118</u>	<u>27,118</u>	<u>-</u>
Employee costs				
Salaries/wages	563,391	159,745	723,136	821,923

St Helens Carers Centre Limited
Detailed Statement of Financial Activities

Pension costs	14,784	-	14,784	15,366
Staff training	498	-	498	15,554
	<u>578,673</u>	<u>159,745</u>	<u>738,418</u>	<u>852,843</u>
Motor and travel costs				
Travel and subsistence	356	516	872	2,575
	<u>356</u>	<u>516</u>	<u>872</u>	<u>2,575</u>
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
	<u>51,816</u>	<u>15,488</u>	<u>67,304</u>	<u>71,125</u>
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
	<u>114,152</u>	<u>192,548</u>	<u>306,700</u>	<u>318,790</u>
Legal and professional costs				
Accountancy and bookkeeping	-	-	-	211
Recruitment costs	-	-	-	912
	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,123</u>
Total of expenditure of charitable activities	<u>744,996</u>	<u>368,298</u>	<u>1,113,294</u>	<u>1,246,456</u>
Total expenditure	<u>755,799</u>	<u>396,784</u>	<u>1,152,583</u>	<u>1,262,015</u>
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