

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**



**McIntocks**  
Xeinadin Group

# ST HELENS CARERS CENTRE LIMITED

## LEGAL AND ADMINISTRATIVE INFORMATION

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**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

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# 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***

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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

# ST HELENS CARERS CENTRE LIMITED

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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### 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.

# ST HELENS CARERS CENTRE LIMITED

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

### FOR THE YEAR ENDED 31 MARCH 2022

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#### 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.

# **ST HELENS CARERS CENTRE LIMITED**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)** **FOR THE YEAR ENDED 31 MARCH 2022**

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### **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.

# ST HELENS CARERS CENTRE LIMITED

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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### 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

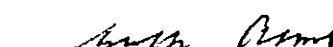
The Trustees are committed to using best practise in fundraising for the organisation and monitor all fundraising to ensure this takes place. The Trustees do not use external fundraising organisations or individuals for fundraising.

### 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

  
Canon G F Almond - Treasurer  
Trustee

Date: 28/2/2023



# **ST HELENS CARERS CENTRE LIMITED**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

***FOR THE YEAR ENDED 31 MARCH 2022***

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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

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#### 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.

# **ST HELENS CARERS CENTRE LIMITED**

## **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

### **TO THE TRUSTEES OF ST HELENS CARERS CENTRE LIMITED**

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#### **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.

# ST HELENS CARERS CENTRE LIMITED

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF ST HELENS CARERS CENTRE LIMITED

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#### **Extent to which the audit was considered 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 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.

# ST HELENS CARERS CENTRE LIMITED

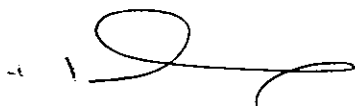
## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF ST HELENS CARERS CENTRE LIMITED

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#### 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 Xeinadin 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

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes						
<b>Income and endowments from:</b>							
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
<b>Total income</b>		<b>933,683</b>	<b>411,315</b>	<b>1,344,998</b>	<b>859,147</b>	<b>401,293</b>	<b>1,260,440</b>
<b>Expenditure on:</b>							
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
<b>Total expenditure</b>		<b>824,201</b>	<b>395,143</b>	<b>1,219,344</b>	<b>755,799</b>	<b>396,784</b>	<b>1,152,583</b>
<b>Net Incoming resources before transfers</b>		<b>109,482</b>	<b>16,172</b>	<b>125,654</b>	<b>103,348</b>	<b>4,509</b>	<b>107,857</b>
Gross transfers between funds		9,526	(9,526)	-	7,566	(7,566)	-
<b>Net Income for the year/ Net movement in funds</b>		<b>119,008</b>	<b>6,646</b>	<b>125,654</b>	<b>110,914</b>	<b>(3,057)</b>	<b>107,857</b>
Fund balances at 1 April 2021		472,987	6,128	479,115	362,073	9,185	371,258
<b>Fund balances at 31 March 2022</b>		<b>591,995</b>	<b>12,774</b>	<b>604,769</b>	<b>472,987</b>	<b>6,128</b>	<b>479,115</b>

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

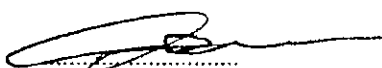
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022, although an audit has been carried out under section 144 of the Charities Act 2011.

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**

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

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# ST HELENS CARERS CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

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### 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.

# ST HELENS CARERS CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

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#### 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 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.

# ST HELENS CARERS CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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### 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.

# ST HELENS CARERS CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

#### 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
	<u>165,265</u>	<u>34,536</u>	<u>199,801</u>	<u>29,852</u>	<u>39,165</u>	<u>69,017</u>
<b>Grants receivable for core activities</b>						
St Helens Council	156,824	-	156,824	-	-	-
	<u>156,824</u>	<u>-</u>	<u>156,824</u>	<u>-</u>	<u>-</u>	<u>-</u>

# ST HELENS CARERS CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 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
<b>Performance related grants</b>				
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
<b>Performance related grants</b>				
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

# ST HELENS CARERS CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 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 £
<u>Fundraising and publicity</u>						
Lottery costs and prize money	5,590	-	5,590	5,655	-	5,655
Fundraising costs	1,718	594	2,312	171	45	216
	<u>7,308</u>	<u>594</u>	<u>7,902</u>	<u>5,826</u>	<u>45</u>	<u>5,871</u>

# ST HELENS CARERS CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 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
	<u>723,610</u>	<u>229,964</u>	<u>122,884</u>	<u>1,076,458</u>
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
	<u>825,578</u>	<u>261,907</u>	<u>122,884</u>	<u>1,210,369</u>
<b>Analysis by fund</b>				
Unrestricted funds - general	816,893	-	-	816,893
Restricted funds	8,685	261,907	122,884	393,476
	<u>825,578</u>	<u>261,907</u>	<u>122,884</u>	<u>1,210,369</u>
<b>For the year ended 31 March 2021</b>				
	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
	<u>657,964</u>	<u>258,382</u>	<u>81,569</u>	<u>997,915</u>
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
	<u>757,618</u>	<u>280,407</u>	<u>81,569</u>	<u>1,119,594</u>
<b>Analysis by fund</b>				
Unrestricted funds - general	749,973	-	-	749,973
Restricted funds	7,645	280,407	81,569	369,621
	<u>757,618</u>	<u>280,407</u>	<u>81,569</u>	<u>1,119,594</u>

# ST HELENS CARERS CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 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
	<u>127,456</u>	<u>6,455</u>	<u>133,911</u>	<u>115,379</u>	<u>6,300</u>	<u>121,679</u>

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	<u>29</u>	<u>28</u>



# ST HELENS CARERS CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 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
	<u>815,965</u>	<u>737,919</u>

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 Number	2021 Number
£60,001 - £70,000	<u>1</u>	<u>1</u>

### 13 Other

	Restricted funds 2022	Restricted funds 2021
CJRS Expenditure	<u>1,073</u>	<u>27,118</u>

# ST HELENS CARERS CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 14 Tangible fixed assets

	Plant and equipment £	Computers £	Total £
<b>Cost</b>			
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
<b>Depreciation and impairment</b>			
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
<b>Carrying amount</b>			
At 31 March 2022	-	-	-
At 31 March 2021	-	-	-

### 15 Debtors

	2022 £	2021 £
<b>Amounts falling due within one year:</b>		
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)

# ST HELENS CARERS CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 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:

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

Comparatives for the previous year

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

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.

# ST HELENS CARERS CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

#### 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
	<u>472,987</u>	<u>933,683</u>	<u>(824,201)</u>	<u>9,526</u>	<u>591,995</u>

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
	<u>362,073</u>	<u>859,147</u>	<u>(755,799)</u>	<u>7,566</u>	<u>472,987</u>

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 -

# ST HELENS CARERS CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 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
	<u>591,995</u>	<u>12,774</u>	<u>604,769</u>	<u>472,987</u>	<u>6,128</u>	<u>479,115</u>

# ST HELENS CARERS CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 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	-
	<u>258,600</u>	<u>41,287</u>

### 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
<b>Cash generated from operations</b>	<u>157,009</u>	<u>87,560</u>

### 24 Analysis of changes in net funds

The Charity had no debt during the year.