

**Report of the Trustees and  
Financial Statements for the Year Ended 31 March 2024  
for  
C.D.P. (ST HELENS) LTD**

Ashurst Accountancy Limited  
Chartered Accountants  
Registered Auditors  
17 Duke Street  
Formby  
Merseyside  
L37 4AN

**C.D.P. (ST HELENS) LTD**

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for the Year Ended 31 March 2024**

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**Report of the Trustees  
for the Year Ended 31 March 2024**

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**Reference and administrative information**

The charity was founded on the 29 February 2012 and is registered with the Charity Commission under the charity number 1147286. The Trustees and principle address of the Charity are listed on page 1. On 1 April 2013 the company took over the charitable activities of St Helens Coalition of Disabled People (charity registration number 1093297), acquiring its net assets of £449,725 by way of a donation.

Incoming resources for the year totalled £1,088,048 and there was a total deficit of income over expenditure of £24,202 (2023: £43,985 surplus).

**OBJECTIVES AND ACTIVITIES**

**Purpose and aims**

The charities objects and regulations are governed by its constitution and its aim is the relief of disabled persons in the Metropolitan District of St Helens and in particular by the provision of welfare and support services calculated to improve their conditions of life

**Ensuring our work delivers our aims**

We review our aims, objectives and activities each year. This review focuses on the achievements of each of our activities and the benefits they have brought to those people we are set up to help. The review also enables us to ensure that our objectives and activities remain focused on our stated purpose. In carrying out this review we have considered the Charity Commission general guidance on Public Benefit when reviewing our aims and objectives and in planning our future activities. The Trustees then consider how planned activities will contribute to the aims and objectives they have set.

**The focus of our work**

Our main objectives for the year continue to be the delivery and development of services and activities that uphold the welfare, rights and entitlements of disabled people and promote quality of life. The strategies we used to meet these objectives included:

- Reviewing and evaluating our services to ensure that they meet the needs of the people they help and are operating to a high standard.
- Focusing not only on the needs of the person accessing support but also on their family and informal care givers.
- Working in partnership with other agencies and providers to secure the best opportunities and most appropriate services/support for our clients

C.D.P (St Helens) Ltd aims to provide strong user focused services that respond to the needs of the people who access them. CDP strives to take a proactive and innovative approach to enabling disabled people to overcome the barriers faced by them.

**Report of the Trustees  
for the Year Ended 31 March 2024**

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**OBJECTIVES AND ACTIVITIES**

**Who used and benefited from our services?**

Our objects and funding limit the services we provide to disabled people living and/or working in the Metropolitan Borough of St Helens. Our funding also limits the number of people we can help by dictating the resources of each service. Demand for our services had been managed via referral from health and social care providers.

**Enabling scheme**

The scheme provides an ongoing programme whereby people with learning disabilities are supported to access and enjoy a range of social, leisure and learning activities. The benefits for individuals include the development of existing and new skills, as well as becoming more active and valued members of the community. Our focus is on fostering natural friendships between scheme members so that their social networks are improved. The benefits for carers result from members acquiring increased independent living skills, as well as being provided with a break from their caring role.

**Aims**

- To promote the independence and social inclusion of people with learning/ physical disabilities and Autism.
- To give carer's a break from their caring role
- To raise awareness of the contribution that people accessing our scheme can make to society

**Service Structure**

The scheme provides the following activities:

- Social and Leisure programme
- Day Opportunities Service

**Social and leisure programme**

This service continues to represent a positive option for both adults with a learning disability and their carers. Through this scheme people are supported to access mainstream social and leisure activities with their friends, which include:

- Ten pin bowling
- Meals out
- Day trips
- Cinema evenings
- Theatre trips and concerts
- Drama and music activities

The benefits to the individual includes the formation of friendships and a reduction in social isolation. Accessing the community also facilitates the development of social skills which facilitates independence, improved confidence and self-esteem.

**Day opportunities service**

This service provides day time support for adults with a learning/physical disability and Autism whilst providing a break for carer's. Group sessions are supported by both paid staff and volunteers who conduct recreational and learning activities with members enabling them to access public and community facilities. Referrals to the service come via the Care Management teams following a social care assessment of their needs.

Activities include:

- Woodwork
- Printing
- Film making
- Radio broadcasting
- Cookery
- Independent living
- Arts and Crafts

## **C.D.P. (ST HELENS) LTD**

### **Report of the Trustees for the Year Ended 31 March 2024**

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#### **OBJECTIVES AND ACTIVITIES**

- Horticulture
- Drama
- Dance
- Film making
- Music
- Hair & beauty

During the 31 March 2024 financial year, the Trustees/Directors have continued to deliver their agreed purpose as a registered charity in maintaining CDP (St Helens) as a local social care provider and meeting its legal requirements as a company limited by guarantee. They have worked to achieve the aims, objectives and actions underpinned by the annual Action Plan. This has enabled actions to be identified and prioritised, to monitor progress against them and by the end of the year, review their impact through outcomes and achievements. The aims and supporting objectives continued to be:

- To ensure the financial viability and security of the CDP through good governance and management.
- To ensure the services are effectively managed and legally compliant.
- To provide additional income through grants and other sources.
- To ensure the long-term success of the centre and its management.
- To raise public awareness of the skills, abilities and achievements of our members.
- To actively promote these achievements through the partnerships that we strive to establish.
- To provide, maintain and develop the service and its activities, providing a stimulating environment that supports the learning, development and achievement of its members.
- To recruit skilled and motivated staff that share and support our vision, mission and values.
- To develop partnerships within the community that enable us to expand the range and quality of our activities.

#### **Public benefit**

Our main activities and who we aim to help are described below. All our charitable activities focus on the delivery of services that uphold the welfare, rights and entitlements of disabled people and promote wellbeing and quality of life. All services and activities are undertaken to further our charitable purposes for public benefit.

#### **Partners**

Thank you to the following organisations for the opportunities, help and support they have provided:

- Mencap
- National Lottery community fund
- KDC
- St Helens MBC
- Platform Arts
- Hot Bed Press
- Hack School
- Heart of Glass
- Karten Network

#### **STRATEGIC REPORT**

##### **Reserves policy**

The Executive Committee believes that it is desirable for the Charity to hold 'free' reserves as a contingency against the insecurity of its core funding. 'Free' reserves are defined as money that may be applied for the general expenses of the charity, unlike restricted funds, which may only be applied for a specific purpose. It is current policy that these reserves should cover twelve months running costs. The Committee will endeavour to maintain reserves to this optimum level but recognizes that in the current funding climate this may not be possible. The policy is renewed annually by the Executive Committee.

**Report of the Trustees  
for the Year Ended 31 March 2024**

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**STRATEGIC REPORT**

**Future plans**

We plan to develop our music and performing arts provision to enhance our members wellbeing and enable self-expression. As part of this programme, we will be working in partnership with the Shakespeare North Theatre and Dance Syndrome.

We also plan to expand and develop our sports provision, working in partnership with Mencap, Liverpool and St Helens Football Clubs as well as St Helens RLFC.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is governed by its Memorandum and Articles of Association, incorporated on 29 February 2012.

**Organisational structure**

The Executive Committee, as the Trustees of the Charity, are legally responsible for the overall management and control of C.D.P (St Helens) Ltd and meet at least four times a year.

The work of implementing most of the policies is carried out by the members of the Executive Committee.

The day to day running of the organisation and its services is delegated to the Chief Executive supported by their senior staff. The Chief Executive attends meetings of the above Committee.

**Risk management**

The Executive Committee is responsible for the management of the risks faced by the Charity. The key controls used by the Charity include:

- Formal agendas for all committee activity
- Service Level Agreements for services undertaken
- Reporting procedure for services delivered
- Comprehensive budgeting and management accounting
- Formal written policies and procedures
- Clear authorisation and approval levels
- Vetting procedures as required by law for the protection of the vulnerable

Through the risk management processes established for the CDP, the Executive Committee are satisfied that major risks are mitigated. It is recognized that systems can only provide reasonable but not absolute assurance that major risks have been adequately managed.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

07970778 (England and Wales)

**Registered Charity number**

1147286

**Registered office**

Nuttall House  
Clifton Street  
St. Helens  
Merseyside  
WA10 1EX

**Trustees**

Mr G Haselden  
Mr J B Widdop

**C.D.P. (ST HELENS) LTD**

**Report of the Trustees  
for the Year Ended 31 March 2024**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Auditors**

Ashurst Accountancy Limited  
Chartered Accountants  
Registered Auditors  
17 Duke Street  
Formby  
Merseyside  
L37 4AN

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of C.D.P. (St Helens) Ltd 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) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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.

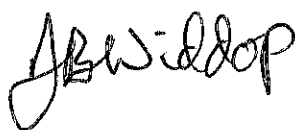
In so far as the trustees are aware:

- 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, Ashurst Accountancy Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on ..... December 2024 and signed on the board's behalf by:



.....  
Mr J B Widdop - Trustee

**Report of the Independent Auditors to the Members of  
C.D.P. (St Helens) Ltd**

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**Opinion**

We have audited the financial statements of C.D.P. (St Helens) Ltd (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, 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 (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; 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 Auditors' responsibilities for the audit of the financial statements 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 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 charitable company'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 trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

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

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Opinions on other matters prescribed by the Companies Act 2006**

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

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees 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 Report of the Trustees.

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

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes 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 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 either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**Our responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors 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.

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 wider knowledge and experience of the sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or operations of the company taxation legislation
- we assessed the extent of compliance with the laws and regulations by enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**Report of the Independent Auditors to the Members of  
C.D.P. (St Helens) Ltd**

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**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an 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 charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Kevin Guy, FCA (Senior Statutory Auditor)  
for and on behalf of Ashurst Accountancy Limited  
Chartered Accountants  
Registered Auditors  
17 Duke Street  
Formby  
Merseyside  
L37 4AN

Date: .....December 2024

**C.D.P. (ST HELENS) LTD**

**Statement of Financial Activities  
for the Year Ended 31 March 2024**

	Notes	Unrestricted fund £	Restricted fund £	31.3.24 Total funds £	31.3.23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	2,079	-	2,079	4,180
<b>Charitable activities</b>	4				
Enabling scheme		1,051,885	-	1,051,885	906,699
Other		8,749	21,859	30,608	14,583
Investment income	3	3,476	-	3,476	1,674
<b>Total</b>		<u>1,066,189</u>	<u>21,859</u>	<u>1,088,048</u>	<u>927,136</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	5				
Enabling scheme		<u>1,090,391</u>	<u>21,859</u>	<u>1,112,250</u>	<u>883,151</u>
<b>NET INCOME/(EXPENDITURE)</b>		(24,202)	-	(24,202)	43,985
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		819,997	-	819,997	776,012
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>795,795</u></u>	<u><u>-</u></u>	<u><u>795,795</u></u>	<u><u>819,997</u></u>

The notes form part of these financial statements

## C.D.P. (ST HELENS) LTD

**Balance Sheet**  
**31 March 2024**

	Notes	Unrestricted fund £	Restricted fund £	31.3.24 Total funds £	31.3.23 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	11	40,022	-	40,022	44,421
<b>CURRENT ASSETS</b>					
Debtors	12	63,807	-	63,807	45,426
Cash at bank and in hand		715,202	15,090	730,292	745,841
		<u>779,009</u>	<u>15,090</u>	<u>794,099</u>	<u>791,267</u>
<b>CREDITORS</b>					
Amounts falling due within one year	13	(23,236)	(15,090)	(38,326)	(15,691)
<b>NET CURRENT ASSETS</b>					
		<u>755,773</u>	<u>-</u>	<u>755,773</u>	<u>775,576</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>795,795</u>	<u>-</u>	<u>795,795</u>	<u>819,997</u>
<b>NET ASSETS</b>					
		<u><u>795,795</u></u>	<u><u>-</u></u>	<u><u>795,795</u></u>	<u><u>819,997</u></u>
<b>FUNDS</b>					
Unrestricted funds	14			795,795	819,997
<b>TOTAL FUNDS</b>					
				<u><u>795,795</u></u>	<u><u>819,997</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on ..... December 2024 and were signed on its behalf by:



.....  
Mr J B Widdop - Trustee

**C.D.P. (ST HELENS) LTD**

**Cash Flow Statement  
for the Year Ended 31 March 2024**

	Notes	31.3.24 £	31.3.23 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	(17,891)	71,122
Net cash (used in)/provided by operating activities		(17,891)	71,122
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(1,134)	-
Interest received		3,476	1,674
Net cash provided by investing activities		2,342	1,674
<b>Change in cash and cash equivalents in the reporting period</b>		(15,549)	72,796
<b>Cash and cash equivalents at the beginning of the reporting period</b>		745,841	673,045
<b>Cash and cash equivalents at the end of the reporting period</b>		730,292	745,841

The notes form part of these financial statements

**C.D.P. (ST HELENS) LTD**

**Notes to the Cash Flow Statement  
for the Year Ended 31 March 2024**

**1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	31.3.24 £	31.3.23 £
<b>Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)</b>	(24,202)	43,985
<b>Adjustments for:</b>		
Depreciation charges	5,533	5,355
Interest received	(3,476)	(1,674)
(Increase)/decrease in debtors	(18,381)	21,263
Increase in creditors	22,635	2,193
<b>Net cash (used in)/provided by operations</b>	<u>(17,891)</u>	<u>71,122</u>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.4.23 £	Cash flow £	At 31.3.24 £
<b>Net cash</b>			
Cash at bank and in hand	745,841	(15,549)	730,292
	<u>745,841</u>	<u>(15,549)</u>	<u>730,292</u>
<b>Total</b>	<u>745,841</u>	<u>(15,549)</u>	<u>730,292</u>

The notes form part of these financial statements

**Notes to the Financial Statements  
for the Year Ended 31 March 2024**

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**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

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.

**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.

**Tangible fixed assets**

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

Motor vehicles	- 25% on cost
Computer equipment	- at varying rates on cost

**Taxation**

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

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2024**

**2. DONATIONS AND LEGACIES**

	31.3.24	31.3.23
	£	£
Donations	<u>2,079</u>	<u>4,180</u>

**3. INVESTMENT INCOME**

	31.3.24	31.3.23
	£	£
Deposit account interest	<u>3,476</u>	<u>1,674</u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

		31.3.24	31.3.23
	Activity	£	£
Enabling scheme	Enabling scheme	1,029,053	884,006
Re-charge St Helens Council	Enabling scheme	22,832	22,693
Sales from activities	Other	8,749	4,231
Grants	Other	21,859	10,352
		<u>1,082,493</u>	<u>921,282</u>

Grants received, included in the above, are as follows:

	31.3.24	31.3.23
	£	£
	<u>          </u>	<u>          </u>

**5. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 6) £	Totals £
Enabling scheme	<u>80,875</u>	<u>1,031,375</u>	<u>1,112,250</u>

**6. SUPPORT COSTS**

	Management £	Finance £	Information technology £
Enabling scheme	<u>975,179</u>	<u>2,219</u>	<u>32,940</u>



Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024

## 6. SUPPORT COSTS - continued

	Human resources £	Governance costs £	Totals £
Enabling scheme	3,084	17,953	1,031,375

Support costs, included in the above, are as follows:

	31.3.24 Enabling scheme £	31.3.23 Total activities £
Wages & employment costs	800,978	663,004
Rent, rates and water	95,548	71,516
Staff training	3,541	4,530
Office expenses	75,112	59,051
Bank charges	2,219	2,007
Repairs and renewals	32,940	14,691
Consultancy fees	3,084	3,374
Audit and accountancy	12,420	3,034
Depreciation of tangible fixed assets	5,533	5,355
	<u>1,031,375</u>	<u>826,562</u>

## 7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.24 £	31.3.23 £
Depreciation - owned assets	<u>5,533</u>	<u>5,355</u>

## 8. TRUSTEES' REMUNERATION AND BENEFITS

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

## Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024

**9. STAFF COSTS**

	31.3.24	31.3.23
	£	£
Wages and salaries	800,978	663,004
	<u>800,978</u>	<u>663,004</u>

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

	31.3.24	31.3.23
Number of employees	54	48
	<u>54</u>	<u>48</u>

No employees received emoluments in excess of £60,000.

**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	4,180	-	4,180
<b>Charitable activities</b>			
Enabling scheme	906,699	-	906,699
Other	4,231	10,352	14,583
Investment income	1,674	-	1,674
<b>Total</b>	<u>916,784</u>	<u>10,352</u>	<u>927,136</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Enabling scheme	872,799	10,352	883,151
<b>NET INCOME</b>	43,985	-	43,985
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	776,012	-	776,012
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>819,997</u>	<u>-</u>	<u>819,997</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024

## 11. TANGIBLE FIXED ASSETS

	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2023	65,467	44,827	110,294
Additions	-	1,134	1,134
At 31 March 2024	65,467	45,961	111,428
<b>DEPRECIATION</b>			
At 1 April 2023	57,344	8,529	65,873
Charge for year	3,249	2,284	5,533
At 31 March 2024	60,593	10,813	71,406
<b>NET BOOK VALUE</b>			
At 31 March 2024	4,874	35,148	40,022
At 31 March 2023	8,123	36,298	44,421

## 12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24 £	31.3.23 £
Trade debtors	60,891	45,426
Prepayments	2,916	-
	63,807	45,426

## 13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24 £	31.3.23 £
Accruals and deferred income	38,326	15,691

## 14. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	819,997	(24,202)	795,795
<b>TOTAL FUNDS</b>	819,997	(24,202)	795,795

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2024**

**14. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	1,066,189	(1,090,391)	(24,202)
<b>Restricted funds</b>			
Restricted	21,859	(21,859)	-
<b>TOTAL FUNDS</b>	<u>1,088,048</u>	<u>(1,112,250)</u>	<u>(24,202)</u>

**Comparatives for movement in funds**

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	776,012	43,985	819,997
<b>TOTAL FUNDS</b>	<u>776,012</u>	<u>43,985</u>	<u>819,997</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	916,784	(872,799)	43,985
<b>Restricted funds</b>			
Restricted	10,352	(10,352)	-
<b>TOTAL FUNDS</b>	<u>927,136</u>	<u>(883,151)</u>	<u>43,985</u>

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2024**

**14. MOVEMENT IN FUNDS - continued**

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

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	776,012	19,783	795,795
	<u>776,012</u>	<u>19,783</u>	<u>795,795</u>
<b>TOTAL FUNDS</b>	<u>776,012</u>	<u>19,783</u>	<u>795,795</u>

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 £
<b>Unrestricted funds</b>			
General fund	1,982,973	(1,963,190)	19,783
<b>Restricted funds</b>			
Restricted	32,211	(32,211)	-
	<u>2,015,184</u>	<u>(1,995,401)</u>	<u>19,783</u>
<b>TOTAL FUNDS</b>	<u>2,015,184</u>	<u>(1,995,401)</u>	<u>19,783</u>

**15. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2024.

**C.D.P. (ST HELENS) LTD**  
**Detailed Statement of Financial Activities**  
**for the Year Ended 31 March 2024**

	31.3.24 £	31.3.23 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	2,079	4,180
<b>Investment income</b>		
Deposit account interest	3,476	1,674
<b>Charitable activities</b>		
Enabling scheme	1,029,053	884,006
Re-charge St Helens Council	22,832	22,693
Sales from activities	8,749	4,231
Grants	21,859	10,352
	<u>1,082,493</u>	<u>921,282</u>
<b>Total incoming resources</b>	1,088,048	927,136
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Craft materials	51,051	31,963
Motor & travel costs	29,824	24,626
	<u>80,875</u>	<u>56,589</u>
<b>Support costs</b>		
<b>Management</b>		
Wages & employment costs	800,978	663,004
Rent, rates and water	95,548	71,516
Staff training	3,541	4,530
Office expenses	75,112	59,051
	<u>975,179</u>	<u>798,101</u>
<b>Finance</b>		
Bank charges	2,219	2,007
<b>Information technology</b>		
Repairs and renewals	32,940	14,691
<b>Human resources</b>		
Consultancy fees	3,084	3,374
<b>Governance costs</b>		
Audit and accountancy	12,420	3,034
Carried forward	12,420	3,034

This page does not form part of the statutory financial statements

C.D.P. (ST HELENS) LTD

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2024

	31.3.24 £	31.3.23 £
<b>Governance costs</b>		
Brought forward	12,420	3,034
Motor vehicles	3,249	3,249
Computer equipment	2,284	2,106
	<u>17,953</u>	<u>8,389</u>
Total resources expended	<u>1,112,250</u>	<u>883,151</u>
<b>Net (expenditure)/income</b>	<u>(24,202)</u>	<u>43,985</u>

This page does not form part of the statutory financial statements