

REGISTERED COMPANY NUMBER: 02313902 (England and Wales)
REGISTERED CHARITY NUMBER: 700938

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021
FOR
ST. HELENS & KNOWSLEY CARING ASSOCIATION

C A Hunter Limited
Statutory Auditors
Britannia Chambers
26 George Street
St Helens
Merseyside
WA10 1BZ

ST. HELENS & KNOWSLEY CARING ASSOCIATION

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FOR THE YEAR ENDED 31 MARCH 2021

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

OBJECTIVES AND ACTIVITIES

The aims and objectives are considered each year. During this review the trustees have referred to the Charity Commission's guidance on public benefit.

Our objectives are set to reflect the ethos of the home. It is important to us that we maintain and enhance the high standards of excellence in nursing and care throughout the home.

The principal activity of the charitable company in the year under review was that of providing accommodation and professional and skilled nursing care for elderly frail residents of Knowsley over the age of 18 years, allowing them to end their days with the maximum of dignity, privacy and independence within an environment as near as possible to normal home life. The home also provides 19 Intermediate Care beds that enable residents to fully recover and leave the home in reasonable health.

All the charity's activities focus on the wellbeing of residents staying at the nursing home. There are currently 51 beds split between care of the frail elderly and those requiring intermediate care. The object of the home is to provide high standards of individualised nursing, residential and intermediate care to the elderly residents of Knowsley.

All potential residents are encouraged where possible to visit and view the home to meet other residents and staff before deciding on their choice of care provider. Relatives and advocates are also encouraged to visit on behalf of their next of kin and are invited to ask questions regarding all aspects of the facilities of the home and the general day to day running. Potential service users are freely available to view information on the home via our website, the Care Quality Commission's (CQC) website, brochures and our statement of purpose. We have upgraded our current marketing strategy to ensure that we are able to demonstrate the excellent service we provide by using all good marketing streams.

Our key objectives for the year include:

- 1] To continue to provide a safe, welcoming, nurturing environment where residents are able to develop and grow at their own pace to maximise their potential socially, emotionally, physically, intellectually and spiritually.
- 2] To continue to provide and develop the first class person centred and individualised nursing and residential care that we provide for long term care residents and intermediate care patients of the borough of Knowsley.
- 3] To continue to work in partnership with North West Borough Partnerships NHS Foundation Trust and the Clinical Commissioning Group and keep close links with local Commissioners to deliver a 19 bed intermediate and frailty care service.
- 4] To continue to move to a Dementia friendly way of working and support residents to live well with their comorbidities
- 5] To accept and understand each individual resident and continue to ensure they are treated with dignity, respect and that the principles of privacy, equality and diversity are maintained; with H.E.A.R.T. values at the centre of care delivery.
- 6] To maintain our compliance with the Key Lines of Objectives (KLOE) rating, with our governing body the CQC (Care Quality Commission).
- 7] To continue to ensure that we staff at maximum levels and also ensure that all staff are able to enhance and develop their knowledge professionally and personally in order to ensure quality and standards of excellence.
- 8] To introduce exit interviews for staff that voluntarily leave the organisation, identifying improvement measure through key performance indicators (KPIs).
- 9] To continue to maintain 95% bed occupancy levels and maintain contracts with the Local Authorities.
- 10] To continue to maintain and develop policies and procedures as required by Local Authority and Government legislation.
- 11] To continue to develop and maintain quality assurance throughout all aspects of the home environment and the care delivered, involving residents and relatives in the quality assurance process.
- 12] To continue to maintain and develop strong links with the wider community, ensuring co-operation and joint working with other professional providers of health and social care.
- 13] We have delayed the reaccreditation for Investors in People Award to October 2021.
- 14] To improve on Infection Control Inspection, we did achieve Gold status pass
- 15] To consider reintroduction of day care residents once safe to do so, delayed until September 2021 due to Covid-19.
- 16] To enhance patient and resident experiences through innovation and the use of assistive technology applications.
- 17] To enhance support programme in mindfulness and well-being for the care team; to promote retention and reduce absence and work related stress.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

Ethos, Strategy and Policies

The focus of our strategy is on the continued development of staff in order that high levels of quality nursing care continue to be provided to our residents and patients. In taking forward our strategy we aim to ensure that:

- 1] Care continues to be reviewed and benchmarked against government expected outcomes and standards.
- 2] Activities and daily living within the home continues to be stimulating and varied for our residents.
- 3] Co-operation and resource sharing continues with local providers.
- 4] We continue to review and develop in order to promote a positive culture for people centred care.
- 5] We continue to work and improve communication through shared decision making with Residents.
- 6] We currently have gold in Investors in People and a Platinum award for end of life Gold Standard Framework.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

STRATEGIC REPORT

Achievement and performance

Charitable Activities

St Bartholomew's has continued to maintain its excellent quality of service and this is a great compliment to the Matron and staff that makes the onerous responsibilities of the board tolerable.

The home has continued to perform at a consistently high standard and has achieved the following:

- 1] Continued to work in partnership with Mersey Care and the Clinical Commission Group and also kept close links with local Commissioners to deliver a 19 bed intermediate care service. We are meeting the new frailty model in the community to avoid the elderly people having to go to hospital.
- 2] Continued to provide and develop the first class personalised and individualised nursing and residential care that we provide for long term care residents and intermediate care patients of the borough of Knowsley.
- 3] Continued to ensure that all residents and patients are treated with dignity, respect and that the principles of privacy, equality and diversity are maintained in line with St. Bartholomew's new H.E.A.R.T. value system, Statement of Purpose and philosophy of care.
- 4] We have maintained our compliance with the Key Lines of Objectives (KLOE) rating with our governing body the CQC (Care Quality Commission).
- 5] Continued to ensure that we staff at maximum levels and also ensure that all staff are able to enhance and develop their knowledge professionally and personally in order to ensure quality and standards of excellence. New training posts have increased training compliance and have had a positive impact on the service provided.
- 6] Continued to maintain 95% bed occupancy levels and maintain contracts with the Local Authorities. COVID-19 had a significant impact on occupancy but local authority and Government intervention has buffered this effect.
- 7] Continued to maintain and develop policies and procedures as required by Local Authority and Government legislation. A new COVID-19 policy is implemented and business continuity plan is updated.
- 8] Continue to develop and maintain quality assurance throughout all aspects of the home environment and the care delivered, involving residents and relatives in the quality assurance process.
- 9] Continued to maintain and develop strong links with the wider community, ensuring co-operation and joint working with other professional providers of health and social care. We are now utilising social media and modern technology for some services. This has in some cases proved very efficient and speeds up interventions and improved patient outcomes.
- 10] We continue to work toward Investors in People and are ready for accreditation. COVID-19 has slowed this process as unable to be visited by the Investors in People Team but planned for November.
- 11] Infection Control training is at 100% compliance. We were awarded Gold 100% during audit in November 2020. Audits are undertaken regularly and hand washing audit and retraining is in situ. COVID-19 has increased our use of PPE and several training sessions have been provided.
- 12] The recruitment programme has been overhauled so that a value based approach is part of the process, ensuring that our residents receive care that is compassionate and caring, safe and effective.
- 13] Our H.E.A.R.T. values are integrated into the ethos of St. Bartholomew's; they are embedded and discussed at training, meetings and supervisions.

Investments include funds held on deposit and also a portfolio of managed funds invested by our advisors in treasury stocks, commodities and corporate bonds. Total income earned from these investments amounts to £3,597 during the year (2020 £4,650). The total value of managed investments has increased during the year by £10,589 to a value of £194,353 (2020 £183,764).

In accordance with the agreement with the St Helens and Knowsley Health Authority, the income from our investment funds has been applied to the charitable company's expenditure and not retained in the restricted fund.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

STRATEGIC REPORT

Financial review

The statement of financial activities shows a surplus for the year of £60,367 (2020 Deficit £46,087) resulting in a reserves balance carried forward of £404,440 (2020 £344,073).

Expenditure has remained within budgeted expectations.

Funding from Knowsley Primary Care Trust and the Metropolitan Borough Council for 2021/22 has been secured to provide the resources to enable St Bartholomew's to continue its activities.

As in previous years the level of funding from the Primary Care Trust needs to be kept under review to ensure that all necessary expenditure is met in the current year. Money was agreed for the budget 2021/22.

Investment policy

Under the Memorandum and Articles of Association, the charitable company has the power to make any investment that the directors see fit. The directors under the guidance of their investment advisors have decided to invest in treasury stocks, corporate bonds and commodities thus meeting their requirements for security allied to a provision of income.

In accordance with the agreement with the St Helens & Knowsley Health Authority, the income from our investment funds amounting to £3,597 (2020 £4,650) has been applied to the charitable company's expenditure and not retained in the restricted fund.

Reserves

The charity holds restricted and unrestricted funds. Reserves are required to support the continuation of the charitable company's objectives in the short term, and the current level of reserves is felt to be adequate. The level of reserves is subject to review by the board of trustees regularly throughout the year.

Future plans

The board of directors, matron and staff intend to continue their current strategies of maintaining the home's position in a competitive market by continuing to provide high quality accommodation and personalised professional nursing and residential care. Maintaining quality and excellence is the constant aim whilst ensuring that the residents are at the forefront of all developments. We plan to enhance patient and resident experiences through innovation and the use of assistive technology applications. We also plan to augment a support programme in mindfulness and well-being for the care team; to promote retention and reduce absence and work related stress.

The seven Company Directors continue to support with the charitable objectives of the association. The day care service had to be placed on hold due to COVID-19 pandemic; consideration will be given to restarting this service once safe to do so. The matron and senior staff will continue to review standards and quality to ensure that care remains appropriate and sensitive to the residents' needs. We would like to continue to be accredited by Investors in People and maintain Platinum Status with Gold Standards Framework.

As noted in 2020/2021, we are looking at the management structure. We are going to change the structure slightly to Business Manager, Matron and Deputy Matron instead of the Matron trying to manage the business side of the job role and the day to day management of the home. The planned change in structure will allow the new business manager to focus on the charity and the human resources which is currently more time consuming with changes in expectations for the employee and the government and professional bodies. We plan this to happen September 2021.

Our future plans are financed from fee income and we aim to maintain an equitable balance ensuring that residents benefit from high quality pro-active care, whilst at the same time ensuring that a sound infrastructure and financial base are preserved for the future.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charitable company is constituted as a company limited by guarantee and having no shareholders, it is governed by its Memorandum & Articles of Association.

The directors who served during the year and up to the date of this report are listed on page 1. The board has the power to appoint additional trustees as it considers fit to do so. No director has any beneficial interest in the charitable company and in the event of the charitable company being wound up members are required to contribute an amount not exceeding £1.

All directors give their services voluntarily and are familiar with the practical work undertaken by the charity. Board meetings are held quarterly to manage its affairs. The day-to-day management of the home is delegated to the matron who reports regularly to the directors.

The matron is responsible for the daily overall running of the home, undertaking the key leadership role, which includes overseeing staffing, quality assurance, bed management, liaising with Local and Government Authorities, health and safety, staff training, policies and procedures and ensuring that the home runs to target with expenditure. The Matron is supported in this role by the Deputy Matron. Plans are in place to strengthen the structure.

The board of directors has the power to fill any vacancies arising during the year. Any new directors are invited to attend meetings with the chairman and the secretary to familiarise themselves with the charity and the context within which it operates. The induction process includes providing them with a copy of the latest financial statements and a corporate governance framework and trustee pack. Areas covered would include the obligations and responsibilities of becoming a director, a review of the charitable company's governing document and the current financial position.

The directors actively review the major risks that the charitable company faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The directors have also examined other operational and business risks faced by the charitable company and confirm that they have established systems to mitigate the significant risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
02313902 (England and Wales)

Registered Charity number
700938

Registered office
St Bartholomews Court Nursing Home
Woodfield
Roby
Huyton
Merseyside
L36 4PJ

Trustees
Dr J Abrams
B A Handley
N J Myers Chairperson
J M P Scragg
M Twist
M Worden

Company Secretary
M Twist

Senior Statutory Auditor
Denis Ruane

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Auditors

C A Hunter Limited
Statutory Auditors
Britannia Chambers
26 George Street
St Helens
Merseyside
WA10 1BZ

Senior Management

Mrs E. Allison (Matron)
Mrs C. Atherton (Deputy Matron)

Bankers

Nat. West. Bank Plc.
PO Box 25
5 Ormskirk Street
St. Helens
Merseyside
WA10 1DR

Investment Advisors

Nat. West. Investments
Eden
Lakeside
Chester Business Park
Wrexham Road
Chester
CH4 9QT

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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.

ST. HELENS & KNOWSLEY CARING ASSOCIATION

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

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, C A Hunter 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, on19/3/2021..... and signed on the board's behalf by:

A handwritten signature in black ink, appearing to be 'M Twist', written over a dotted line.

M Twist - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
ST. HELENS & KNOWSLEY CARING ASSOCIATION

Opinion

We have audited the financial statements of St. Helens & Knowsley Caring Association (the 'charitable company') for the year ended 31 March 2021 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).

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 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the 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.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
ST. HELENS & KNOWSLEY CARING ASSOCIATION

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.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
ST. HELENS & KNOWSLEY CARING ASSOCIATION

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.

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

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

- we have 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 charitable company through discussions with senior managers and the trustees, and from our commercial knowledge and experience of the industry sector, and the relevant laws and regulations have been communicated within the audit team throughout the course of our work;
- 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 charitable company, including the Companies Act 2006, the Charities SORP, coronavirus legislation, the Care Quality Commission, employment, health and safety legislation; and
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence.

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

- making enquiries of management and trustees 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;
- reviewing management reporting processes to the board of trustees;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with the Charity Commission, the Care Quality Commission, Companies House and other relevant regulators.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
ST. HELENS & KNOWSLEY CARING ASSOCIATION

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

Use of 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.



Denis Ruane (Senior Statutory Auditor)
for and on behalf of C A Hunter Limited
Statutory Auditors
Britannia Chambers
26 George Street
St Helens
Merseyside
WA10 1BZ

Date: 19/07/2021

ST. HELENS & KNOWSLEY CARING ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted fund £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	5,827	-	5,827	3,122
Charitable activities	4				
Nursing home		1,333,765	899,295	2,233,060	2,056,481
Investment income	3	3,597	-	3,597	4,650
Total		1,343,189	899,295	2,242,484	2,064,253
EXPENDITURE ON					
Charitable activities	5				
Nursing home		1,293,997	899,295	2,193,292	2,105,221
Net gains/(losses) on investments		-	11,175	11,175	(5,119)
NET INCOME/(EXPENDITURE)		49,192	11,175	60,367	(46,087)
RECONCILIATION OF FUNDS					
Total funds brought forward		101,775	242,298	344,073	390,160
TOTAL FUNDS CARRIED FORWARD		150,967	253,473	404,440	344,073


The notes form part of these financial statements

ST. HELENS & KNOWSLEY CARING ASSOCIATION

BALANCE SHEET
31 MARCH 2021

	Notes	Unrestricted fund £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
FIXED ASSETS					
Tangible assets	12	721,996	-	721,996	750,005
CURRENT ASSETS					
Stocks	13	3,121	-	3,121	2,972
Debtors	14	91,491	-	91,491	131,391
Investments	15	-	194,353	194,353	183,764
Cash at bank and in hand		524,167	59,120	583,287	381,147
		<u>618,779</u>	<u>253,473</u>	<u>872,252</u>	<u>699,274</u>
CREDITORS					
Amounts falling due within one year	16	(189,808)	-	(189,808)	(105,206)
NET CURRENT ASSETS		<u>428,971</u>	<u>253,473</u>	<u>682,444</u>	<u>594,068</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		1,150,967	253,473	1,404,440	1,344,073
CREDITORS					
Amounts falling due after more than one year	17	(1,000,000)	-	(1,000,000)	(1,000,000)
NET ASSETS		<u>150,967</u>	<u>253,473</u>	<u>404,440</u>	<u>344,073</u>
FUNDS	20				
Unrestricted funds				150,967	101,775
Restricted funds				253,473	242,298
TOTAL FUNDS				<u>404,440</u>	<u>344,073</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 19.11.2021 and were signed on its behalf by:


.....
N J Myers - Trustee

The notes form part of these financial statements

ST. HELENS & KNOWSLEY CARING ASSOCIATION

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	31.3.21 £	31.3.20 £
Cash flows from operating activities			
Cash generated from operations	23	204,235	(149,627)
Changes in investments		(7,254)	(2,395)
Net cash provided by/(used in) operating activities		<u>196,981</u>	<u>(152,022)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(6,278)	(45,932)
Sale of fixed asset investments		7,840	2,947
Interest received		3,597	4,650
Net cash provided by/(used in) investing activities		<u>5,159</u>	<u>(38,335)</u>
Change in cash and cash equivalents in the reporting period		<u>202,140</u>	<u>(190,357)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>381,147</u>	<u>571,504</u>
Cash and cash equivalents at the end of the reporting period		<u><u>583,287</u></u>	<u><u>381,147</u></u>

The notes form part of these financial statements

ST. HELENS & KNOWSLEY CARING ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 31 MARCH 2021**

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.

The Covid-19 pandemic has significantly impacted upon the social care profession as a whole. In response to these unprecedented circumstances the charity has implemented all possible controls and procedures to protect residents and employees. The financial impact of the costs of implementing these controls has been reduced through the receipt of local authority support in the form of Covid-19 grants.

The charity continues to adapt to the current pandemic and the trustees consider that it is well placed to maintain the high standards of care within the home and has sufficient financial resources to meet the ongoing challenges of the Covid-19 pandemic. On this basis the trustees consider that the charity is a going concern for a period of at least twelve months from the date the financial statements are authorised for use.

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.

Allocation and apportionment of costs

Management and administration costs of the Charity relate to the costs of running meetings, audit fees and statutory compliance, and includes any costs which can not be specifically allocated to another direct expenditure classification.

Tangible fixed assets

Depreciation is provided at the following annual rate in order to write each asset over its estimated useful economic life:-

Freehold Property	- 2% on cost
Fixtures, Fittings & Equipment	- 20% reducing balance
Soft Furnishings & Bed Linen	- not provided for, but expenditure treated on the replacement basis through the Statement of Financial Activities.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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.

The restricted funds relate to the Investment Revaluation Fund and Patient Amenities. The balance on these funds may only be used for the future welfare of residents and staff.

ST. HELENS & KNOWSLEY CARING ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

The charity does not participate in a defined benefit scheme. However, it does make contributions into the NHS pension scheme, which is a defined benefit scheme. There is currently 1 employee participating in the scheme and the Charity makes employer contributions on their behalf.

The Charity offers a stakeholder pension scheme to all employees (defined contribution scheme). The assets of the scheme are held separately from the charity in an independently administered fund. The Charity makes employer contributions on the employees' behalf.

2. DONATIONS AND LEGACIES

	Unrestricted funds	Restricted funds	31.3.21 Total funds	31.3.20 Total funds
	£	£	£	£
Donations	5,827	-	5,827	3,122
	<u>5,827</u>	<u>-</u>	<u>5,827</u>	<u>3,122</u>

3. INVESTMENT INCOME

	Unrestricted funds	Restricted funds	31.3.21 Total funds	31.3.20 Total funds
	£	£	£	£
Investment Income	3,597	-	3,597	4,650
	<u>3,597</u>	<u>-</u>	<u>3,597</u>	<u>4,650</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.21 £	31.3.20 £
Primary Care Trust Grant	Nursing home	899,295	911,888
Accommodation fees	Nursing home	1,131,205	1,100,628
Daycare fees	Nursing home	(150)	43,965
Covid grant income	Nursing home	202,710	-
		<u>2,233,060</u>	<u>2,056,481</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Nursing home	2,039,072	154,220	2,193,292
	<u>2,039,072</u>	<u>154,220</u>	<u>2,193,292</u>

ST. HELENS & KNOWSLEY CARING ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

6. SUPPORT COSTS

	Management £	Finance £	Information technology £
Nursing home	122,677	1,301	21,319
		Governance	
	Other £	costs £	Totals £
Nursing home	3,883	5,040	154,220

7. NET INCOME/(EXPENDITURE)

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

	31.3.21 £	31.3.20 £
Auditors' remuneration	5,040	4,920
Depreciation - owned assets	34,287	35,519

8. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

No trustee's received expenses in respect of travelling expenses during the year (In 2020 no trustee received travelling expenses).

9. STAFF COSTS

	31.3.21 £	31.3.20 £
Wages and salaries	1,622,548	1,507,257
Social security costs	99,880	100,061
Other pension costs	38,294	36,069
	1,760,722	1,643,387

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

	31.3.21	31.3.20
Administration	5	6
Nursing	65	67
Ancillary	20	17
	90	90

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	31.3.21	31.3.20
£60,001 - £70,000	1	1

ST. HELENS & KNOWSLEY CARING ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

9. STAFF COSTS - continued

On occasions it is found necessary to supplement Nursing staff by hiring nurses through an external Agency. During the year under review the costs involved were £47,528 (2020: £6,928) which is included in Staff Costs.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	3,122	-	3,122
Charitable activities			
Nursing home	1,144,593	911,888	2,056,481
Investment income	4,650	-	4,650
Total	1,152,365	911,888	2,064,253
EXPENDITURE ON			
Charitable activities			
Nursing home	1,193,333	911,888	2,105,221
Net gains/(losses) on investments	-	(5,119)	(5,119)
NET INCOME/(EXPENDITURE)	(40,968)	(5,119)	(46,087)
RECONCILIATION OF FUNDS			
Total funds brought forward	142,743	247,417	390,160
TOTAL FUNDS CARRIED FORWARD	101,775	242,298	344,073

11. GAINS AND LOSSES ON INVESTMENT ASSETS

Gains on investments recognised in the SOFA amounted to £10,589 (2020: Loss of £5,119). This balance consists of a realised gain of £7,840 (2020 £2,947) on assets disposed in the year and a gain in the market value of investments totalling £3,875 (2020 loss of £8,066).

ST. HELENS & KNOWSLEY CARING ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

12. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Totals £
COST				
At 1 April 2020	1,153,939	357,016	12,097	1,523,052
Additions	-	6,278	-	6,278
At 31 March 2021	1,153,939	363,294	12,097	1,529,330
DEPRECIATION				
At 1 April 2020	465,791	307,256	-	773,047
Charge for year	23,079	11,208	-	34,287
At 31 March 2021	488,870	318,464	-	807,334
NET BOOK VALUE				
At 31 March 2021	665,069	44,830	12,097	721,996
At 31 March 2020	688,148	49,760	12,097	750,005

13. STOCKS

	31.3.21 £	31.3.20 £
Stocks	3,121	2,972

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21 £	31.3.20 £
Trade debtors	62,713	98,251
Prepayments	28,778	33,140
	91,491	131,391

15. CURRENT ASSET INVESTMENTS

	£
Market value at 1 April 2020	183,764
Additions at cost	137,830
Disposals at market value	(128,932)
Gains on disposals	7,840
Movement in cash deposits	(9,484)
Change in market value	3,334
	194,352
Market value at 31 March 2021	

A detailed summary of the total current asset investments as at 31 March 2021 is as follows:

	£
Bonds	144,184

ST. HELENS & KNOWSLEY CARING ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

15. CURRENT ASSET INVESTMENTS - continued

Equities	50,296
Cash on deposit	(128)

TOTAL CURRENT ASSET INVESTMENTS	194,352
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16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Accrued expenses	189,808	105,206

17. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.3.21	31.3.20
	£	£
Other loans (see note 18)	1,000,000	1,000,000

18. LOANS

An analysis of the maturity of loans is given below:

	31.3.21	31.3.20
	£	£
Amounts falling due in more than five years:		
Repayable otherwise than by instalments:		
Other loans more 5yrs non-inst	1,000,000	1,000,000

19. SECURED DEBTS

The following secured debts are included within creditors:

	31.3.21	31.3.20
	£	£
Other loans	1,000,000	1,000,000

The mortgage is secured by a legal charge on the freehold property in favour of The NHS Commissioning Board, but will not be due unless the Charity ceases to operate or the building is sold.

ST. HELENS & KNOWSLEY CARING ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

20. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	101,775	49,192	150,967
Restricted funds			
Revaluation fund	36,005	11,175	47,180
Patient Amenities	206,293	-	206,293
	<u>242,298</u>	<u>11,175</u>	<u>253,473</u>
TOTAL FUNDS	<u>344,073</u>	<u>60,367</u>	<u>404,440</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	1,343,189	(1,293,997)	-	49,192
Restricted funds				
Revaluation fund	-	-	11,175	11,175
Patient Amenities	899,295	(899,295)	-	-
	<u>899,295</u>	<u>(899,295)</u>	<u>11,175</u>	<u>11,175</u>
TOTAL FUNDS	<u>2,242,484</u>	<u>(2,193,292)</u>	<u>11,175</u>	<u>60,367</u>

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	142,743	(40,968)	101,775
Restricted funds			
Revaluation fund	41,124	(5,119)	36,005
Patient Amenities	206,293	-	206,293
	<u>247,417</u>	<u>(5,119)</u>	<u>242,298</u>
TOTAL FUNDS	<u>390,160</u>	<u>(46,087)</u>	<u>344,073</u>

ST. HELENS & KNOWSLEY CARING ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

20. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	1,152,365	(1,193,333)	-	(40,968)
Restricted funds				
Revaluation fund	-	-	(5,119)	(5,119)
Patient Amenities	911,888	(911,888)	-	-
	<u>911,888</u>	<u>(911,888)</u>	<u>(5,119)</u>	<u>(5,119)</u>
TOTAL FUNDS	<u>2,064,253</u>	<u>(2,105,221)</u>	<u>(5,119)</u>	<u>(46,087)</u>

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

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	142,743	8,224	150,967
Restricted funds			
Revaluation fund	41,124	6,056	47,180
Patient Amenities	206,293	-	206,293
	<u>247,417</u>	<u>6,056</u>	<u>253,473</u>
TOTAL FUNDS	<u>390,160</u>	<u>14,280</u>	<u>404,440</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 £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	2,495,554	(2,487,330)	-	8,224
Restricted funds				
Revaluation fund	-	-	6,056	6,056
Patient Amenities	1,811,183	(1,811,183)	-	-
	<u>1,811,183</u>	<u>(1,811,183)</u>	<u>6,056</u>	<u>6,056</u>
TOTAL FUNDS	<u>4,306,737</u>	<u>(4,298,513)</u>	<u>6,056</u>	<u>14,280</u>

ST. HELENS & KNOWSLEY CARING ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

21. CONTINGENT LIABILITIES

Interest and capital on the mortgage with the NHS Commissioning Board will not be due unless the Charity ceases to operate or the building is sold.

22. RELATED PARTY DISCLOSURES

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

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

	31.3.21 £	31.3.20 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	60,367	(46,087)
Adjustments for:		
Depreciation charges	34,286	35,519
(Gain)/losses on investments	(11,175)	5,119
Interest received	(3,597)	(4,650)
Increase in stocks	(149)	(228)
Decrease/(increase) in debtors	39,900	(60,811)
Increase/(decrease) in creditors	84,603	(78,489)
Net cash provided by/(used in) operations	204,235	(149,627)

24.. ANALYSIS OF CHANGES IN NET DEBT

	At 1.4.20 £	Cash flow £	At 31.3.21 £
Net cash			
Cash at bank and in hand	381,147	202,140	583,287
	<u>381,147</u>	<u>202,140</u>	<u>583,287</u>
Liquid resources			
Deposits included in cash	-	-	-
Current asset investments	183,764	10,589	194,353
	<u>183,764</u>	<u>10,589</u>	<u>194,353</u>
Debt			
Debts falling due after 1 year	(1,000,000)	-	(1,000,000)
	<u>(1,000,000)</u>	<u>-</u>	<u>(1,000,000)</u>
Total	(435,089)	212,729	(222,360)

ST. HELENS & KNOWSLEY CARING ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

25. DEFERRED INCOME

Deferred income comprises grant income received in advance relating to services provided during the year ending 31 March 2021.

	£
Balance as at 1 April 2020	-
Amount released to incoming resources	-
Amount deferred in year	<u>60,692</u>
Balance as at 31 March 2021	<u>60,692</u>