

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

**REPORT OF THE TRUSTEES AND**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**  
**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 2023**

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**ST. HELENS & KNOWSLEY CARING ASSOCIATION**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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 2023. 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).

## **ST. HELENS & KNOWSLEY CARING ASSOCIATION**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31 MARCH 2023**

#### **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 11 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 objective 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 deliver outstanding, person-led care with a kind and compassionate approach to the residents of Knowsley and surrounding areas. Our goal is to provide the best Quality of Life for people living, dying, working and visiting in the care home so that people feel safe and valued.
2. 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.
3. To continue to provide and develop the first class person led and individualised nursing and residential care that we provide for long term care residents and intermediate care patients of the borough of Knowsley.
4. To continue to work in partnership with Mersey Care Integrated Care Board (ICB) and Knowsley Council and keep close links with local Commissioners to deliver an 11 bed intermediate and frailty care service.
5. To continue to move to a Dementia friendly way of working and support residents to live well with their comorbidities and increase our EMI Nursing bed status to 10.
6. 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.
7. To maintain our compliance with the Key Lines of Enquiry (KLOE) rating, with our governing body the CQC (Care Quality Commission).
8. 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.
9. To continue with exit interviews for staff that voluntarily leave the organisation, identifying improvement measure through key performance indicators (KPIs).
10. To continue to maintain 95% bed occupancy levels and maintain contracts with the Local Authorities.
11. To continue to maintain and develop policies and procedures as required by Local Authority and Government legislation.
12. 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.
13. 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.
14. To improve on Infection Control Inspection, we did achieve Gold status pass
15. To enhance patient and resident experiences through innovation and the use of assistive technology applications.

## **ST. HELENS & KNOWSLEY CARING ASSOCIATION**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31 MARCH 2023**

16. To continue to personalise bedrooms for residents and maintain a homely environment through decoration, whilst maintaining a "dementia friendly" environment.

17. To enhance support programme in mindfulness and well-being for the care team; to promote retention and reduce absence and work related stress.

#### **Our Story**

St. Bartholomew's Court has been a charitable nursing home for the elderly residents of Knowsley for 30 years. We have an excellent footprint in demonstrating high standards of care. We currently hold platinum status for the Gold Standards Framework for End of Life Care.

We have a firm policy which enables us to create an environment as near as possible to home life with individual's frailty, long term conditions and illnesses taken into consideration.

At St. Bartholomew's Court, we follow and promote our values Honesty, Empathy, Achievement, Respect and Teamwork (HEART) which reflects our care delivery within the service.

#### **Our Vision**

To deliver outstanding, person-led care with a kind and compassionate approach to the residents of Knowsley and surrounding areas. Our goal is to provide the best Quality of Life for people living, dying, working and visiting in the care home so that people feel safe and valued.

#### **Our Values**

Honesty - We will be open and transparent when communicating and careful of how we deliver and receive sensitive information.

Empathy - We will be caring, understanding and supportive to our residents, their families and to each other.

Achievement - We will continue to develop and invest in the business to realise our potential as a team, as individuals and as a charity.

Respect - We will be thoughtful and ensure we are always promoting fairness, equality, dignity and autonomy.

Teamwork - We will all work together, foster relationships and work with a multidisciplinary approach in order to achieve our goals and fulfil our vision.

#### **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 a Platinum award for end of life Gold Standard Framework until 2025.

## **ST. HELENS & KNOWSLEY CARING ASSOCIATION**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31 MARCH 2023**

#### **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 Integrated Care Board and Knowsley Council and also kept close links with local Commissioners to deliver an 11 bed intermediate care service. We are meeting the new frailty model in the community to avoid the elderly people having to go to hospital. This is a three year contract which lasts until May 2025.
- 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). We have been reviewed by CQC (distance based) and received extremely positive feedback about being well led and responsive due to the high quality of notifications.
- 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. Training compliance remains high, with the support of training team and this continues to have a positive impact on the service provided.
- 6] Continued to maintain 95% bed occupancy levels and maintain contracts with the Local Authorities.
- 7] Continued to maintain and develop policies and procedures as required by Local Authority and Government legislation. The Business continuity plan is updated.
- 8] Continued 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] Infection Control training is at 98% and 99% compliance. We were awarded Gold during audit in November 2022. Audits are undertaken regularly and hand washing audit and retraining is in situ.
- 11] The recruitment programme is ongoing 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. Currently fully recruited but this is subject to constant change and review.
- 12] 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.
- 13] On 21st December 2022, we obtained 83% in our medicines management assessment and hope to maintain/improve on this during next inspection.
- 14] We achieved Platinum Status in line with Gold Standards Framework (GSF) and were nominated for care home of the year. The sensitive and caring approach to end of life/palliative care is embedded within St. Bartholomew's Court and this is reflected by such a strong portfolio and Platinum Accreditation.

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 £4,222 during the year (2022 £3,098). The total value of managed investments has decreased during the year by £17,350 to a value of £171,684 (2022 £189,034).

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.

## **ST. HELENS & KNOWSLEY CARING ASSOCIATION**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31 MARCH 2023**

#### **STRATEGIC REPORT**

##### **Financial review**

The statement of financial activities shows a deficit for the year of £31,321 (2022: surplus of £99,288) resulting in a reserves balance carried forward of £472,407 (2022 £503,728).

Expenditure has remained within budgeted expectations.

Funding from the Mersey Care Integrated Care Board (ICB) and the Metropolitan Borough Council for 2023/24 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 Mersey Care Integrated Care Board (ICB) needs to be kept under review to ensure that all necessary expenditure is met in the current year. Money was agreed for the budget 2023/24.

##### **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 £4,222 (2022 £3,098) 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 continue to enhance patient and resident experiences through innovation and the use of assistive technology applications. We also plan to augment a support programme in continued professional development for all team members, 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 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 with Platinum Status within the Gold Standards Framework, due for reaccreditation in 2025.

We would like to focus on recruitment and retention of the care/nursing teams in this highly competitive industry. Wages are being reviewed and should the budget allow, continue with living wage; this will demonstrate investment in our teams and make the work force feel valued for the difficult roles they undertake. This has been supported previously by fee uplifts from the ICB and Knowsley Council.

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.

## **ST. HELENS & KNOWSLEY CARING ASSOCIATION**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31 MARCH 2023**

#### **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**

B A Handley  
N J Myers Chairperson  
J M P Scragg  
M Twist  
M Worden  
J Macdonald  
G L Crawley



**ST. HELENS & KNOWSLEY CARING ASSOCIATION**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Company Secretary**

M Twist

**Senior Statutory Auditor**

Denis Ruane

**Auditors**

C A Hunter Limited

Statutory Auditors

Britannia Chambers

26 George Street

St Helens

Merseyside

WA10 1BZ

**Senior Management**

Mrs E. Allison (Matron)

Mr M. Dutton (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).

**ST. HELENS & KNOWSLEY CARING ASSOCIATION**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

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.

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, on 30 November 2023 and signed on the board's behalf by:



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 2023 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 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

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

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

- reviewing correspondence with the Charity Commission, the Care Quality Commission, Companies House and other 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 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](http://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: .....11/12/2023.....

**ST. HELENS & KNOWSLEY CARING ASSOCIATION**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

		Unrestricted fund £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes				
Donations and legacies	2	1,983	-	1,983	7,287
<b>Charitable activities</b>	4				
Nursing home		1,682,416	728,581	2,410,997	2,458,171
Investment income	3	4,222	-	4,222	3,098
<b>Total</b>		<u>1,688,621</u>	<u>728,581</u>	<u>2,417,202</u>	<u>2,468,556</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	5				
Nursing home		<u>1,702,690</u>	<u>728,581</u>	<u>2,431,271</u>	<u>2,363,783</u>
Net gains/(losses) on investments		<u>-</u>	<u>(17,252)</u>	<u>(17,252)</u>	<u>(5,485)</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>(14,069)</u>	<u>(17,252)</u>	<u>(31,321)</u>	<u>99,288</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		255,740	247,988	503,728	404,440
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>241,671</u></u>	<u><u>230,736</u></u>	<u><u>472,407</u></u>	<u><u>503,728</u></u>

The notes form part of these financial statements

**ST. HELENS & KNOWSLEY CARING ASSOCIATION**

**BALANCE SHEET**  
**31 MARCH 2023**

	Notes	Unrestricted fund £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	12	663,594	-	663,594	694,374
<b>CURRENT ASSETS</b>					
Stocks	13	3,313	-	3,313	2,813
Debtors	14	62,180	-	62,180	161,920
Investments	15	-	171,684	171,684	189,034
Cash at bank and in hand		641,329	59,052	700,381	640,961
		<u>706,822</u>	<u>230,736</u>	<u>937,558</u>	<u>994,728</u>
<b>CREDITORS</b>					
Amounts falling due within one year	16	(128,745)	-	(128,745)	(185,374)
<b>NET CURRENT ASSETS</b>		<u>578,077</u>	<u>230,736</u>	<u>808,813</u>	<u>809,354</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		1,241,671	230,736	1,472,407	1,503,728
<b>CREDITORS</b>					
Amounts falling due after more than one year	17	(1,000,000)	-	(1,000,000)	(1,000,000)
<b>NET ASSETS</b>		<u>241,671</u>	<u>230,736</u>	<u>472,407</u>	<u>503,728</u>
<b>FUNDS</b>	20				
Unrestricted funds				241,671	255,740
Restricted funds				<u>230,736</u>	<u>247,988</u>
<b>TOTAL FUNDS</b>				<u>472,407</u>	<u>503,728</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30 November 2023 and were signed on its behalf by:



M Twist - Trustee

The notes form part of these financial statements



**ST. HELENS & KNOWSLEY CARING ASSOCIATION**

**CASH FLOW STATEMENT**  
**FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	31.3.23 £	31.3.22 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	23	55,101	59,827
Changes in investments		9,335	(2,681)
Net cash provided by operating activities		64,436	57,146
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		-	(5,084)
Sale of fixed asset investments		(9,238)	2,514
Interest received		4,222	3,098
Net cash (used in)/provided by investing activities		(5,016)	528
<b>Change in cash and cash equivalents in the reporting period</b>		59,420	57,674
<b>Cash and cash equivalents at the beginning of the reporting period</b>		640,961	583,287
<b>Cash and cash equivalents at the end of the reporting period</b>		700,381	640,961

The notes form part of these financial statements

## **ST. HELENS & KNOWSLEY CARING ASSOCIATION**

### **NOTES TO THE FINANCIAL STATEMENTS** **FOR THE YEAR ENDED 31 MARCH 2023**

#### **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 charity continues to adapt to current circumstances 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 within the care sector. 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 2023**

**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.

**Government grants**

Government grants are recognised on the accruals model and are measured at the fair value of the amount receivable.

**2. DONATIONS AND LEGACIES**

	Unrestricted funds	Restricted funds	31.3.23 Total funds	31.3.22 Total funds
	£	£	£	£
Donations	1,983	-	1,983	7,287
	<u>1,983</u>	<u>-</u>	<u>1,983</u>	<u>7,287</u>

**3. INVESTMENT INCOME**

	Unrestricted funds	Restricted funds	31.3.23 Total funds	31.3.22 Total funds
	£	£	£	£
Investment Income	4,222	-	4,222	3,098
	<u>4,222</u>	<u>-</u>	<u>4,222</u>	<u>3,098</u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

	Activity	31.3.23 £	31.3.22 £
Primary Care Trust Grant	Nursing home	728,581	899,811
Accommodation fees	Nursing home	1,643,739	1,342,227
Daycare fees	Nursing home	16,650	6,575
Covid grant income	Nursing home	-	209,558
Workforce development grant	Nursing home	22,027	-
		<u>2,410,997</u>	<u>2,458,171</u>

**ST. HELENS & KNOWSLEY CARING ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**5. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 6) £	Totals £
Nursing home	<u>2,273,072</u>	<u>158,199</u>	<u>2,431,271</u>

**6. SUPPORT COSTS**

	Management £	Finance £	Information technology £
Nursing home	<u>126,277</u>	<u>1,663</u>	<u>20,997</u>
		Governance costs	Totals
	Other £	£	£
Nursing home	<u>3,982</u>	<u>5,280</u>	<u>158,199</u>

**7. NET INCOME/(EXPENDITURE)**

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

	31.3.23 £	31.3.22 £
Auditors' remuneration	5,280	5,160
Depreciation - owned assets	<u>30,780</u>	<u>32,706</u>

**8. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

No trustee's received expenses in respect of travelling expenses during the year (In 2022 no trustee received travelling expenses).

**ST. HELENS & KNOWSLEY CARING ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**9. STAFF COSTS**

	31.3.23	31.3.22
	£	£
Wages and salaries	1,690,266	1,691,850
Social security costs	121,452	104,069
Other pension costs	32,991	34,886
	<u>1,844,709</u>	<u>1,830,805</u>

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

	31.3.23	31.3.22
Administration	4	4
Nursing	66	72
Ancillary	18	19
	<u>88</u>	<u>95</u>

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

	31.3.23	31.3.22
£60,001 - £70,000	<u>1</u>	<u>1</u>

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 £43,855 (2022: £87,699) which is included in Staff Costs.

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

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	7,287	-	7,287
<b>Charitable activities</b>			
Nursing home	1,558,359	899,812	2,458,171
Investment income	<u>3,098</u>	<u>-</u>	<u>3,098</u>
<b>Total</b>	<u>1,568,744</u>	<u>899,812</u>	<u>2,468,556</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Nursing home	<u>1,463,971</u>	<u>899,812</u>	<u>2,363,783</u>
Net gains/(losses) on investments	<u>-</u>	<u>(5,485)</u>	<u>(5,485)</u>
<b>NET INCOME/(EXPENDITURE)</b>	104,773	(5,485)	99,288

**ST. HELENS & KNOWSLEY CARING ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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

	Unrestricted fund £	Restricted funds £	Total funds £
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	150,967	253,473	404,440
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>255,740</u>	<u>247,988</u>	<u>503,728</u>

**11. GAINS AND LOSSES ON INVESTMENT ASSETS**

Losses on investments recognised in the SOFA amounted to £17,252 (2022 £5,485). This balance consists of a realised loss of £9,238 (2022 gain of £2,514) on assets disposed in the year and a fall in the market value of investments totalling £8,014 (2022 £7,999).

**12. TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Totals £
<b>COST</b>				
At 1 April 2022 and 31 March 2023	<u>1,153,939</u>	<u>368,378</u>	<u>12,097</u>	<u>1,534,414</u>
<b>DEPRECIATION</b>				
At 1 April 2022	511,949	328,091	-	840,040
Charge for year	<u>23,078</u>	<u>7,702</u>	<u>-</u>	<u>30,780</u>
At 31 March 2023	<u>535,027</u>	<u>335,793</u>	<u>-</u>	<u>870,820</u>
<b>NET BOOK VALUE</b>				
At 31 March 2023	<u>618,912</u>	<u>32,585</u>	<u>12,097</u>	<u>663,594</u>
At 31 March 2022	<u>641,990</u>	<u>40,287</u>	<u>12,097</u>	<u>694,374</u>

**13. STOCKS**

	31.3.23	31.3.22
	£	£
Stocks	<u>3,313</u>	<u>2,813</u>

**ST. HELENS & KNOWSLEY CARING ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.23	31.3.22
	£	£
Trade debtors	44,519	145,800
Prepayments	17,661	16,120
	<u>62,180</u>	<u>161,920</u>

**15. CURRENT ASSET INVESTMENTS**

	£
Market value at 1 April 2022	189,034
Additions at cost	144,810
Disposals at market value	(151,327)
Gains on disposals	(9,238)
Movement in cash deposits	6,419
Change in market value	(8,014)
	<u>171,684</u>
Market value at 31 March 2023	

A detailed summary of the total current asset investments as at 31 March 2023 is as follows:

	£
Bonds	81,806
Equities	80,436
Cash on deposit	9,442
	<u>171,684</u>
<b>TOTAL CURRENT ASSET INVESTMENTS</b>	<u><b>171,684</b></u>

**16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.23	31.3.22
	£	£
Accrued expenses	<u>128,745</u>	<u>185,374</u>

**ST. HELENS & KNOWSLEY CARING ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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

	31.3.23	31.3.22
	£	£
Other loans (see note 18)	<u>1,000,000</u>	<u>1,000,000</u>

**18. LOANS**

An analysis of the maturity of loans is given below:

	31.3.23	31.3.22
	£	£
Amounts falling due in more than five years:		
Repayable otherwise than by instalments:		
Other loans more 5yrs non-inst	<u>1,000,000</u>	<u>1,000,000</u>

**19. SECURED DEBTS**

The following secured debts are included within creditors:

	31.3.23	31.3.22
	£	£
Other loans	<u>1,000,000</u>	<u>1,000,000</u>

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.

**20. MOVEMENT IN FUNDS**

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
<b>Unrestricted funds</b>			
General fund	255,740	(14,069)	241,671
<b>Restricted funds</b>			
Revaluation fund	41,695	(17,252)	24,443
Patient Amenities	206,293	-	206,293
	<u>247,988</u>	<u>(17,252)</u>	<u>230,736</u>
<b>TOTAL FUNDS</b>	<u>503,728</u>	<u>(31,321)</u>	<u>472,407</u>



**ST. HELENS & KNOWSLEY CARING ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**20. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	1,688,621	(1,702,690)	-	(14,069)
<b>Restricted funds</b>				
Revaluation fund	-	-	(17,252)	(17,252)
Patient Amenities	728,581	(728,581)	-	-
	<u>728,581</u>	<u>(728,581)</u>	<u>(17,252)</u>	<u>(17,252)</u>
<b>TOTAL FUNDS</b>	<u>2,417,202</u>	<u>(2,431,271)</u>	<u>(17,252)</u>	<u>(31,321)</u>

**Comparatives for movement in funds**

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	150,967	104,773	255,740
<b>Restricted funds</b>			
Revaluation fund	47,180	(5,485)	41,695
Patient Amenities	206,293	-	206,293
	<u>253,473</u>	<u>(5,485)</u>	<u>247,988</u>
<b>TOTAL FUNDS</b>	<u>404,440</u>	<u>99,288</u>	<u>503,728</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	1,568,744	(1,463,971)	-	104,773
<b>Restricted funds</b>				
Revaluation fund	-	-	(5,485)	(5,485)
Patient Amenities	899,812	(899,812)	-	-
	<u>899,812</u>	<u>(899,812)</u>	<u>(5,485)</u>	<u>(5,485)</u>
<b>TOTAL FUNDS</b>	<u>2,468,556</u>	<u>(2,363,783)</u>	<u>(5,485)</u>	<u>99,288</u>

**ST. HELENS & KNOWSLEY CARING ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**20. MOVEMENT IN FUNDS - continued**

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

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	150,967	90,704	241,671
<b>Restricted funds</b>			
Revaluation fund	47,180	(22,737)	24,443
Patient Amenities	206,293	-	206,293
	<u>253,473</u>	<u>(22,737)</u>	<u>230,736</u>
<b>TOTAL FUNDS</b>	<u>404,440</u>	<u>67,967</u>	<u>472,407</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 £
<b>Unrestricted funds</b>				
General fund	3,257,365	(3,166,661)	-	90,704
<b>Restricted funds</b>				
Revaluation fund	-	-	(22,737)	(22,737)
Patient Amenities	1,628,393	(1,628,393)	-	-
	<u>1,628,393</u>	<u>(1,628,393)</u>	<u>(22,737)</u>	<u>(22,737)</u>
<b>TOTAL FUNDS</b>	<u>4,885,758</u>	<u>(4,795,054)</u>	<u>(22,737)</u>	<u>67,967</u>

**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.

**ST. HELENS & KNOWSLEY CARING ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**22. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2023.

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

	31.3.23 £	31.3.22 £
<b>Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)</b>	(31,321)	99,288
<b>Adjustments for:</b>		
Depreciation charges	30,781	32,707
Losses on investments	17,252	5,485
Interest received	(4,222)	(3,098)
(Increase)/decrease in stocks	(500)	308
Decrease/(increase) in debtors	99,740	(70,429)
Decrease in creditors	(56,629)	(4,434)
<b>Net cash provided by operations</b>	<u>55,101</u>	<u>59,827</u>

**24. ANALYSIS OF CHANGES IN NET DEBT**

	At 1.4.22 £	Cash flow £	At 31.3.23 £
<b>Net cash</b>			
Cash at bank and in hand	640,961	59,420	700,381
	<u>640,961</u>	<u>59,420</u>	<u>700,381</u>
<b>Liquid resources</b>			
Deposits included in cash	-	-	-
Current asset investments	189,034	(17,350)	171,684
	<u>189,034</u>	<u>(17,350)</u>	<u>171,684</u>
<b>Debt</b>			
Debts falling due after 1 year	(1,000,000)	-	(1,000,000)
	<u>(1,000,000)</u>	<u>-</u>	<u>(1,000,000)</u>
<b>Total</b>	<u>(170,005)</u>	<u>42,070</u>	<u>(127,935)</u>

**ST. HELENS & KNOWSLEY CARING ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**25. DEFERRED INCOME**

Deferred income comprises grant income received in advance relating to services provided during the year ending 31 March 2024.

	£
Balance as at 1 April 2022	85,992
Amount released to incoming resources	(85,992)
Amount deferred in year	<u>23,043</u>
Balance as at 31 March 2023	<u>23,043</u>

**ST. HELENS & KNOWSLEY CARING ASSOCIATION**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2023**

	31.3.23 £	31.3.22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	1,983	7,287
<b>Investment income</b>		
Investment Income	4,222	3,098
<b>Charitable activities</b>		
Primary Care Trust Grant	728,581	899,811
Accommodation fees	1,643,739	1,342,227
Daycare fees	16,650	6,575
Covid grant income	-	209,558
Workforce development grant	22,027	-
	<hr/>	<hr/>
	2,410,997	2,458,171
<b>Total incoming resources</b>	<hr/>	<hr/>
	2,417,202	2,468,556
 <b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	1,589,245	1,596,682
Social security	121,452	104,069
Pensions	32,991	34,886
Property expenses	282,596	252,209
Recruitment & training	14,677	9,057
Staff uniforms	5,351	4,860
Gardens & windows	11,758	8,278
Cleaning & laundry	54,515	48,851
Patient activities	5,026	4,782
Provisions	84,337	74,509
Medical supplies	9,700	9,820
Incontinence products	30,234	31,663
Bed linen	409	868
Freehold property	23,079	23,079
Plant and machinery	7,702	9,628
	<hr/>	<hr/>
	2,273,072	2,213,241
<b>Support costs</b>		
<b>Management</b>		
Wages	101,021	95,168
Telephone	7,043	10,777
Carried forward	108,064	105,945

This page does not form part of the statutory financial statements

**ST. HELENS & KNOWSLEY CARING ASSOCIATION**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2023**

	31.3.23 £	31.3.22 £
<b>Management</b>		
Brought forward	108,064	105,945
Postage and stationery	6,358	5,468
Travel	1,013	1,921
Management fees	10,842	11,151
	<hr/>	<hr/>
	126,277	124,485
 <b>Finance</b>		
Bank charges	1,663	1,311
 <b>Information technology</b>		
Computer costs	20,997	17,944
 <b>Other</b>		
Sundries	3,982	1,642
 <b>Governance costs</b>		
Auditors' remuneration	5,280	5,160
	<hr/>	<hr/>
Total resources expended	2,431,271	2,363,783
 <b>Net (expenditure)/income before gains and losses</b>	<hr/>	<hr/>
	(14,069)	104,773
 <b>Realised recognised gains and losses</b>		
Realised gains/(losses) on fixed asset investments	(9,238)	2,514
	<hr/>	<hr/>
<b>Net (expenditure)/income</b>	<hr/>	<hr/>
	(23,307)	107,287

This page does not form part of the statutory financial statements