

Charity registration number 702114

Company registration number 02349347 (England and Wales)

WIRRAL HOLISTIC CARE SERVICES LIMITED

(A Company Limited by Guarantee and not having a share capital)

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

WIRRAL HOLISTIC CARE SERVICES LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Dr. W. Chong
Mrs. H. Andrews
Mrs. D. Crowther
Mrs. Y.L. Marsden-Beckett
Mrs. J. Coe
Mr. A. Brookes
Miss. A. C. McKevitt

Resigned 26 July 2022
Resigned 30 April 2022
Resigned 8 August 2022

Resigned on 14 July 2021
Appointed 30 April 2022
Appointed 30 April 2022

Charity number

702114

Company number

02349347

Principal address

Solas
6 Ashburton Road
Claughton
Prenton
Wirral
CH43 8TW

Independent examiner

McEwan Wallace Limited
6 Abbots Quay
Monks Ferry
Birkenhead
Wirral
CH41 6AF

Bankers

Barclays Bank PLC
Birkenhead
Wirral
CH41 4DA

Solicitors

Michael Saleh & Co
748 Wilmslow Road
Didsbury
Manchester
M20 2DW

WIRRAL HOLISTIC CARE SERVICES LIMITED

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WIRRAL HOLISTIC CARE SERVICES LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their annual report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

General charity information

The charity was established in 1988 and is recognised as a Centre of Excellence by many health care professionals across not only the UK but also further afield.

The charity is a nursing led organisation that continues to evolve based on the identifiable needs of those who use its services. It is a patient directed organisation, we work in collaboration with patients using a combination of innovative ideas and lateral thinking, enabling us to respond to and meet patients needs.

We help our patients to make sense of their world when they feel that everything has gone out of control and empower them with knowledge to improve their quality of life.

Objectives and activities

When planning activities for the residents of Wirral and beyond, the Trustees are mindful of the Charity Commissions guidelines on Public Benefit and believe that the Charity has complied with the duty in section 17 (5) of the Charities Act 2011.

The Charity's principal objective and activity continues to be, to promote the relief of sickness and advance the education of the public by the provision of services and resources to meet the emotional and medical needs of the individual who requires them and to improve the quality of life for such individuals by means of holistic care and services. There has been no change in these during the year.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

WIRRAL HOLISTIC CARE SERVICES LIMITED

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

Achievements and performance

Over the year the charity has continued to provide direct care to those with cancer and also to provide emotional/psychological support for family members/relative/carers.

During the year, the Charity was impacted by Covid-19 and due to government lockdown regulations, the charity had to close both its Therapeutic Cancer Centre and the Charity Shop for periods of time. However:

- the Charity maintained telephone, email and web-based services.
- Nurses (staff) ensured that our telephone helpline remained operational and staffed.
- Staff adapted to support vulnerable patients who were isolating – this included shopping for essentials on their behalf.
- Patients still attended virtual (zoom) therapy sessions.
- Members of the Board of Trustees continued to support the team by telephone and zoom.
- The innovative charity shop manager continued to sell items through online platforms to bring in as much income as possible during these difficult times.
- The Charity received individual financial donations which we were able to claim gift aid on.
- The Charity utilised Government Support schemes (Coronavirus Job Retention Scheme (CJRS)) to ensure that we were able to retain all the staff during lockdown without any redundancies.

Despite becoming fully operational again in February 2022, we are acutely aware that the problems created by covid and the isolation it caused, continued to be felt by many of our patients for several months.

We also continued to search and apply for grants to ensure the survival of the charity. Below are some of the grants that were awarded to the Charity during the 2020/21 and 21/22 financial years:

Funding From	Amount £
National Lottery	35,000
NHS Wirral CCG	43,247
The Steve Morgan Foundation	6,000
Groundwork	1,166
Rathbone/Price Parry Trust	3,000
Albert Hunt Trust	3,000
Grantscape	1,118
HMRC (Coronavirus Job Retention Scheme)	27,633

Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Unrestricted expenditure in 2021/22 was projected to be £150,995. Three months of unrestricted expenditure at this level would equate to £37,749. Projections for 2022/23 expenditure are similar to 2021/22 levels.

Actual unrestricted reserves held at the year end amounted to £453,208 (see note 19). Of these funds, £52,656 related to net assets not tied up in fixed assets.

Income in the year amounted to £150,995, a decrease of £28,569 from 2021's total of £179,564. Whilst this resulted in a surplus of £7,347, the charity has a good control on costs. We have critically reviewed and monitor monthly expenditure. The Board of Trustees approved the appointment of a part time Fundraising Manager to increase fundraising activities.

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

WIRRAL HOLISTIC CARE SERVICES LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Structure, governance and management

The charity is a company limited by guarantee and not having a share capital. None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Dr. W. Chong (Resigned 26 July 2022)
Mrs. H. Andrews (Resigned 30 April 2022)
Mrs. D. Crowther (Resigned 8 August 2022)
Mrs. J. Coe (Resigned 14 July 2021)
Mrs. Y.L. Marsden-Beckett
Mr. A. Brookes (Appointed 30 April 2022)
Miss. A. C. McKevitt (Appointed 30 April 22)

The newly appointed trustees were recruited via a formal expression of interest to the Chairman of the Board for consideration by Board Members. The interested parties were then invited for a formal interview with the Board and it was subsequently decided that they should be appointed as trustees with specific responsibilities in relation to the running of the Charity.

As ever the charity can report it is very fortunate to have a caring and responsible team who are always willing to take on "new" challenges and "go the extra mile", particularly after the challenges of the covid pandemic and the limitations that placed on our services. The majority of the charity's team are volunteers who provide a valuable service to the charity in assisting in the delivery of care at the Therapeutic Cancer Centre and working in the charity's shop. The volunteers are pleased to provide their time, knowledge and skills with no financial gain. Many of the volunteers are active or retired health care professionals.

The management of the Charity was overseen and decided by the active Trustees, with Mrs. D Crowther as acting Chief Executive Officer (CEO) whilst a recruitment campaign was progressed to find a permanent part-time CEO. As CEO, Mrs Crowther was governed by the Board of Trustees and formal monthly Board meetings took place throughout the year.

The team (staff) in the Centre comprises Registered Nurses, Therapists and Administrative staff. The day to day management of the centre is the responsibility of the Nurse/Centre Manager who reports directly to the Chairman and the Board of Trustees.

The Charity shop is led by two Managers (job-share) who are supported by volunteers.

Both the Centre and Shop teams come together for meetings, training, socialising and charity fundraising events.

All team members have up to date DBS checks where appropriate.

WIRRAL HOLISTIC CARE SERVICES LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Supplier payment policy

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

The trustees report was approved by the Board of Trustees.

Trustee 

Date: 26/01/2023

WIRRAL HOLISTIC CARE SERVICES LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF WIRRAL HOLISTIC CARE SERVICES LIMITED

I report to the trustees on my examination of the financial statements of Wirral Holistic Care Services Limited (the charity) for the year ended 31 March 2022.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

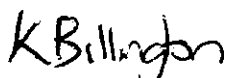
Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



McEwan Wallace Limited

Kris Billington
6 Abbots Quay
Monks Ferry
Birkenhead
Wirral
CH41 5LH

Dated: 31/01/23.....

WIRRAL HOLISTIC CARE SERVICES LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes						
<u>Income and endowments from:</u>							
Donations and legacies	3	19,244	-	19,244	11,552	-	11,552
Charitable activities	4	52,537	21,780	74,317	118,145	33,104	151,249
Other trading activities	5	50,034	-	50,034	16,763	-	16,763
Other income	6	7,400	-	7,400	-	-	-
Total income		129,215	21,780	150,995	146,460	33,104	179,564
<u>Expenditure on:</u>							
Raising funds	7	6,750	6,250	13,000	2,875	10,000	12,875
Charitable activities	8	117,119	13,529	130,648	80,302	28,365	108,667
Total expenditure		123,869	19,779	143,648	83,177	38,365	121,542
Net income for the year/ Net movement in funds		5,346	2,001	7,347	63,283	(5,261)	58,022
Fund balances at 1 April 2021		447,862	190,148	638,010	384,579	195,409	579,988
Fund balances at 31 March 2022		453,208	192,149	645,357	447,862	190,148	638,010

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

WIRRAL HOLISTIC CARE SERVICES LIMITED

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	11		747,038		742,892
Current assets					
Debtors	12	3,743		6,656	
Cash at bank and in hand		83,545		110,058	
		87,288		116,714	
Creditors: amounts falling due within one year	14	(34,632)		(43,190)	
Net current assets			52,656		73,524
Total assets less current liabilities			799,694		816,416
Creditors: amounts falling due after more than one year	15		(154,337)		(178,406)
Net assets			645,357		638,010
Income funds					
Restricted funds	18		192,149		190,148
Unrestricted funds			453,208		447,862
			645,357		638,010

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees

Trustee



Date:

26/01/2023

Company registration number 02349347

WIRRAL HOLISTIC CARE SERVICES LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

Wirral Holistic Care Services Limited is a registered Charity and a company limited by guarantee incorporated in England and Wales. The liability in respect of the guarantee as set out in the memorandum is limited to £1 per member of the company

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

WIRRAL HOLISTIC CARE SERVICES LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings	No Depreciation
Property improvements	10% Straight Line
Fixtures and fittings	25% Straight Line
Computers	33% Straight Line

Land and buildings have not been depreciated as the trustees keep the property in a sound state of repair, such that its expected useful economic life is in excess of 50 years. As a result, any depreciation charge is considered immaterial

Gifted assets are capitalised if valued over £250 at then point of receipt

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

WIRRAL HOLISTIC CARE SERVICES LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

WIRRAL HOLISTIC CARE SERVICES LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Donations and gifts	19,244	10,340
Gift aid	-	1,212
	<u> </u>	<u> </u>

WIRRAL HOLISTIC CARE SERVICES LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

4 Charitable activities

	2022 £	2021 £
Performance related grants	74,317	151,249
Analysis by fund		
Unrestricted funds	52,537	118,145
Restricted funds	21,780	33,104
	74,317	151,249
Performance related grants		
NHS Wirral CCG	43,247	43,247
Steve Morgan foundation	-	6,000
Groundwork	-	1,166
Lottery funding	6,250	28,750
Rathbone/ Price Parry Trust	2,000	1,000
Albert Hunt Trust	7,500	500
Liv Cha and Vo	-	900
Grantscape	1,118	1,118
HMRC JRS Grant	6,029	21,604
COVID 19 Response	8,173	46,964
Other	-	-
	74,317	151,249

5 Other trading activities

	Unrestricted funds	Unrestricted funds
	2022 £	2021 £
Fundraising events	-	2,102
Shop income	48,436	14,584
Miscellaneous income	1,598	77
Other trading activities	50,034	16,763

WIRRAL HOLISTIC CARE SERVICES LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

6 Other income

	Unrestricted funds	Total
	2022 £	2021 £
Insurance Claim	7,400	-

7 Raising funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022 £	2022 £	2022 £	2021 £	2021 £	2021 £
<u>Fundraising and publicity</u>						
Fundraising costs	500	-	500	375	-	375
<u>Trading costs</u>						
Operating charity shops	6,250	6,250	12,500	2,500	10,000	12,500
	6,750	6,250	13,000	2,875	10,000	12,875

WIRRAL HOLISTIC CARE SERVICES LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

8 Charitable activities

	2022 £	2021 £
Staff costs	80,445	67,689
Depreciation and impairment	3,775	2,980
Consultancy fees	3,802	1,888
Professional fees	-	2,163
Telephone	2,313	1,924
Stationery and postage	1,267	2,816
Insurance	3,367	2,246
Repairs and Renewals	18,307	8,671
Miscellaneous	3,554	2,995
Bank charges and interest	1,481	2,900
Mortgage interest	2,917	3,228
Utilities	5,964	6,616
Independent review and accountancy	3,456	2,551
	<u>130,648</u>	<u>108,667</u>
	<u>130,648</u>	<u>108,667</u>
Analysis by fund		
Unrestricted funds	117,119	80,302
Restricted funds	13,529	28,365
	<u>130,648</u>	<u>108,667</u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Managers and directors	1	1
Other	5	6
	<u>6</u>	<u>7</u>
Total	<u>6</u>	<u>7</u>

WIRRAL HOLISTIC CARE SERVICES LIMITED

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

10 Employees

(Continued)

Employment costs	2022 £	2021 £
Wages and salaries	79,558	67,459
Social security costs	342	-
Other pension costs	545	230
	<u>80,445</u>	<u>67,689</u>

There were no employees whose annual remuneration was more than £60,000.

11 Tangible fixed assets

	Land and buildings £	Property improvements £	Fixtures and fittings £	Computers £	Total £
Cost					
At 1 April 2021	739,682	-	88,599	6,754	835,035
Additions	-	7,920	-	-	7,920
	<u>739,682</u>	<u>7,920</u>	<u>88,599</u>	<u>6,754</u>	<u>842,955</u>
At 31 March 2022	739,682	7,920	88,599	6,754	842,955
Depreciation and impairment					
At 1 April 2021	-	-	86,075	6,068	92,143
Depreciation charged in the year	-	792	2,524	458	3,774
	<u>-</u>	<u>792</u>	<u>88,599</u>	<u>6,526</u>	<u>95,917</u>
At 31 March 2022	-	792	88,599	6,526	95,917
Carrying amount					
At 31 March 2022	<u>739,682</u>	<u>7,128</u>	<u>-</u>	<u>228</u>	<u>747,038</u>
At 31 March 2021	<u>739,682</u>	<u>-</u>	<u>2,524</u>	<u>686</u>	<u>742,892</u>

12 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Due from funders - NHS Wirral CCG	3,604	3,604
Prepayments and accrued income	139	3,052
	<u>3,743</u>	<u>6,656</u>

WIRRAL HOLISTIC CARE SERVICES LIMITED

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

13 Loans and overdrafts

	2022 £	2021 £
Bank loans	173,286	195,683
Payable within one year	18,949	17,277
Payable after one year	154,337	178,406

The bank loan is secured by way of a legal charge dated 7 July 2005 over the freehold property situated and known as 6 Ashburton Road, Claughton, Birkenhead, CH43 8TW

The secured debt amounts to 23.2% (2021 26.5%) of the total carrying value of the property.

14 Creditors: amounts falling due within one year

	Notes	2022 £	2021 £
Bank loans	13	18,949	17,277
Other taxation and social security		2,256	618
Deferred income	16	9,750	20,500
Other creditors		221	1,339
Accruals and deferred income		3,456	3,456
		34,632	43,190

15 Creditors: amounts falling due after more than one year

	Notes	2022 £	2021 £
Bank loans	13	154,337	178,406

16 Deferred income

	2022 £	2021 £
Other deferred income	9,750	20,500

Deferred income is included in the financial statements as follows:

	2022 £	2021 £
Deferred income is included within:		
Current liabilities	9,750	20,500

Movements in the year:

WIRRAL HOLISTIC CARE SERVICES LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

16 Deferred income (Continued)

Deferred income at 1 April 2021	20,500	-
Released from previous periods	(10,750)	-
Resources deferred in the year	-	20,500
	<u> </u>	<u> </u>
Deferred income at 31 March 2022	9,750	20,500
	<u> </u>	<u> </u>

17 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £545 (2021 - £230).

18 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			
	Balance at 1 April 2020	Incoming resources	Depn. / Expenses	Balance at 1 April 2021	Incoming resources	Depn. / Expenses	Balance at 31 March 2022
	£	£	£	£	£	£	£
Refurbishment grants	190,148	-	-	190,148	-	-	190,148
Shed fund	301	-	(301)	-	-	-	-
Pilkington Charities Fund	4,960	-	(4,960)	-	-	-	-
Lottery funding	-	10,000	(10,000)	-	6,250	(6,250)	-
Government grants	-	21,604	(21,604)	-	6,029	(6,029)	-
Rathbones/ Price Parry Trust	-	1,000	(1,000)	-	2,001	-	2,001
Albert Hunt Trust	-	500	(500)	-	7,500	(7,500)	-
	<u>195,409</u>	<u>33,104</u>	<u>(38,365)</u>	<u>190,148</u>	<u>21,780</u>	<u>(19,779)</u>	<u>192,149</u>

The JRS funding received was paid to furlough staff in the year

The Albert Hunt grant relates to nurses salaries

The Rathbone /Prince Parry Trust grant relates to a patient survivorship project

The Lottery funding received was to cover the costs of the shop whilst closed in lockdowns

WIRRAL HOLISTIC CARE SERVICES LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

19 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:						
Tangible assets	556,890	190,148	747,038	552,744	190,148	742,892
Current assets/(liabilities)	52,656	-	52,656	73,524	-	73,524
Long term liabilities	(156,338)	2,001	(154,337)	(178,406)	-	(178,406)
	<u>453,208</u>	<u>192,149</u>	<u>645,357</u>	<u>447,862</u>	<u>190,148</u>	<u>638,010</u>

20 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).