

REGISTERED COMPANY NUMBER: 04203210 (England and Wales)
REGISTERED CHARITY NUMBER: 1089663

**Report of the Trustees and
Financial Statements for the Year Ended 31 March 2018
for
St Helens Carers Centre Limited**

Styles and Co Accountants Limited
Heather House
473 Warrington Road
Culcheth
Warrington
Cheshire
WA3 5QU

St Helens Carers Centre Limited

**Contents of the Financial Statements
for the Year Ended 31 March 2018**

	Page
Report of the Trustees	1 to 7
Report of the Independent Auditor	8 to 10
Statement of Financial Activities	11
Balance Sheet	12-13
Cash Flow Statement	14
Notes to the Cash Flow Statement	15
Notes to the Financial Statements	16 to 27

St Helens Carers Centre Limited

Report of the Trustees for the Year Ended 31 March 2018

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 2018. 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 2015).

OBJECTIVES AND ACTIVITIES

Principal activities and objects of the Charity - Benefit to the Public

The principal activity of the company in the year under review was that of the provision of relief and support for Carers of people who are ill, disabled or elderly.

The Charity's objectives are to support Carers living in St Helens and adjoining areas so that they do not reach crisis point. To do this the Charity employs a team of paid staff based at a centrally located 'one stop' Carers centre. Paid employees provide information, advice, emotional support and a range of practical support including the provision of Holistic Therapies, Respite Breaks, Benefits Advice and Training.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities.

St Helens Carers Centre Limited

Report of the Trustees for the Year Ended 31 March 2018

ACHIEVEMENT AND PERFORMANCE

General

The chair on behalf of the board would like to acknowledge the dedication and commitment from the staff who have continued to work with ever increasing demand for our services throughout the year.

The Trustees are also extremely grateful to our funders and those who have given donations which allowed us to exercise our charitable objectives.

During 2017/18:

Quality Assurance:

The Charity had its quality assurance programme externally audited by NCVO and was awarded PQASSO Level 1 - the Trusted Charity mark.

Adult Carers

- The Charity registered a further 1,298 Adult Carers with the Centre in 2017/18 and on 31st March 2018, a total of 12,015 Adult Carers were actively receiving ongoing support, an increase of 5.1% on the year.

- The number of active adult carers receiving services at the year-end represents 53.2% of the total estimated number of Carers in the borough of St Helens. In comparison, the average percentage of Carers identified across the north west of England within the Carers Trust network stood at only 16%.

- The amount of work undertaken with each Adult Carer was considerable, with pre existing registered Carers continuing to return for additional services. During the year we had 24,723 individual contacts with Adult Carers and increase of 4.2%. In total 5,234 Carers requested repeat support over the year.

- Our Income Maximisation service continued to produce excellent results during the year with a total of £3,125,121 being raised on behalf of carers and their families in unclaimed benefits.

- We delivered over 61 different training courses free to Carers to assist them in their caring role.

- We undertook 1,060 Statutory Carer Assessments throughout the year with each carer receiving a detailed support plan and 699 Adult Carers receiving a personal budget averaging £194.

- In January 2018 we launched our refurbished Carer Clubhouse facility giving Carers additional space to meet, access breaks and peer support. The accessible building had an average of 98 Carers attending each week by the end of March 2018.

- It was with sadness that due to funding reductions our Hospital Service, identifying Carers in a local Acute NHS Hospital ended during the year but we were successful in having one post retained to undertake Assessments of Carers in the Hospital for the following year.

- Our work with Parent Carers continued to expand with 5 Parent Participation Forums being held during the year and a significant increase in the number of parents becoming representatives on various health and social care forums and bodies.

Young Carers

- Our Young Carers Service continued to identify and support more Young People with 123 additional Young Carers accessing the service in 2017/18.

St Helens Carers Centre Limited

Report of the Trustees for the Year Ended 31 March 2018

ACHIEVEMENT AND PERFORMANCE

- Schools continued to refer the most new Young Carers making up 34% of all new cases.
- By 31st March 2018, the service was actively supporting 460 Young Carers.
- We held 142 respite sessions with 1,461 attendance by Young Carers over the year. In addition we held 2 residential trips for Young Carers.
- We undertook over 250 Statutory Young Carers Assessments and awarded £10,298 in personal budgets.

FINANCIAL REVIEW

The end of year saw a surplus of £54,076 (2017 - deficit of £26,109)

The principal funding sources were:

- St Helens Council/ St Helens CCG
- The Big Lottery

The trustees are extremely grateful to all those who have provided funding in the past. In addition to the donors included in note 2, the trustees would like to acknowledge continued support from Barclays Bank, St Helens Charitable Trust and Providence Hospital Trust. The Charity is only able to provide excellent support to Carers thanks to the funding it receives.

At the end of the year, the Charity had restricted funds of £4,652 (2017 - £8,918).

FUTURE PLANS

The Trustees have identified the following plans for the coming year:

- To continue to offer a hub for Carers in St Helens providing a range of support services.
- To continue to diversify our funding base and increase voluntary income.
- To establish a formal volunteer programme across the organisation.
- To continue to engage with Carers to ensure the service we provide reflect the needs of local Carers.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The company was registered as a charity by the Charity Commissioners for all purposes on 5 December 2001 (Certificate number: 1089663)

Constitution

The company has no share capital, being a company limited by guarantee under clause 7 of its Memorandum of Association to £1 for each member in the event of it being wound up. The number of members registered at 31 March 2018 was 6 (2017 - 7).

St Helens Carers Centre Limited

Report of the Trustees for the Year Ended 31 March 2018

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The charitable company is governed by its Memorandum and Articles of Association, and the Board of Trustees administers the Charity. The Full Board meets bi-monthly and more frequently if required to do so. In addition, an Executive Board comprising the Chair, Vice Chair, Treasurer, Company Secretary and trustee for human resources meets bi monthly and report to the full Board.

The Charity is required to provide monitoring information to its funders including St Helens Council and other grant making bodies. This information comprises fiscal, quality and service standards monitoring information.

The Board employ paid staff including the Chief Executive who is responsible for the day to day management of the Charity and reports direct to the Board of Trustees.

Directors and Trustees

The Directors of St Helens Carers Centre Limited are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees.

The Trustees serving during the year under review and since the year end were as follows:

Chair: Mrs E J Dearden MBE DL

Treasurer: Canon G F Almond

Company Secretary: Mrs A E Sisson

Other Trustees: Mrs J Wilcock

Mrs S Whalley MBE

Mrs T Butler

Ms A Masson- resigned 20/04/17

Key management remuneration

The Trustees appoint four members to an executive panel - this panel reviews the pay and remuneration of all staff and makes recommendations to the full Board of Trustees. When deciding remuneration of key management, trustees consider:

- the purposes, aims and values of the charity and its beneficiaries' needs
- how this affects pay policies for all employees, and for the senior staff in particular, including whether a lower rate of pay compared to similar roles in other sectors is appropriate
- how pay is linked to the skills, experience and competencies that the charity needs from its senior staff and the scope of their roles
- the charity's current business plan and how implementing it may affect the number of senior staff the charity needs to employ or recruit, and the nature of these roles
- the charity's ability to pay, including the benefit to the charity that such positions will bring.

Governing Document

St Helens Carers Centre Limited is a registered Charity and also a Company Limited by Guarantee. The Charity is governed by its Memorandum and Articles of Association which define its aims, objectives, duties and responsibilities.

St Helens Carers Centre Limited

Report of the Trustees for the Year Ended 31 March 2018

STRUCTURE, GOVERNANCE AND MANAGEMENT

Appointment of Trustees

The Trustee Board is made up of between three and nine members. They are elected from members at the Annual General Meeting held each year. The Trustees may at any time co-opt any person duly qualified to be appointed as a Trustee to fill a vacancy in their number or as an additional Trustee, but a co-opted Trustee holds office only until the next AGM.

One third (or the number nearest one third) of the Trustees must retire each year, those longest in the office retiring first and the choice between and of equal service being made by drawing lots. Those who retire are eligible for re-election at the next Annual General Meeting.

Risk Management

The Trustees have a risk management strategy in place and have established systems and procedures designed to reduce or eliminate any risks identified.

On an annual basis the trustees assess the risks to which the Charity is exposed, in particular those related to the operations and finances of the organisation.

Fundraising strategies

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

Relationship with The Carers Trust (Formerly The Princess Royal Trust For Carers)

The charity is a Network Member of the Carers Trust through a network agreement. The Carers Trust provide national and regional information, advice, support and publicity. The charity retains its own identity with regard to policies, procedures, contracts and responsibility for generating income, governance and management.

Investment Policy

The Trustees whilst retaining their cautious approach to investments have authorised that any surplus funds can be deposited in a suitable interest bearing bank or building society account. This approach is revisited at least annually to ensure that maximum returns are being achieved for the charity.

Reserves Policy

The trustees have established a policy that the Charity should aim to retain unrestricted reserves that will cover between three to six months of annual expenditure. The unrestricted reserves as at 31st March 2018 were £438,002 (2017 - £379,660) against total unrestricted expenditure of £822,894 (2017 - £845,934) The charity's free reserves as at 31 March 2018 were £438,002 (2017 - £379,660), as shown in note 19 of the audited accounts, and cover over three months of direct charitable expenditure.

Reserves are held to cover any delay in receiving funding income whilst allowing the normal business operation of the Charity to continue. In addition the Charity retains reserves to cover possible redundancy payments should the Charity have to reduce the size of its operation.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04203210 (England and Wales)

St Helens Carers Centre Limited

**Report of the Trustees
for the Year Ended 31 March 2018**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1089663

Registered office

St Helens Carers Centre Limited
31-35 Baldwin Street
St Helens
Merseyside
WA10 2RS

Trustees

Canon G F Almond
Mrs E J Dearden
Mrs J Wilcock
Mrs T A Butler
Mrs A E Sisson
Mrs S Whalley
Ms A Masson - resigned 20.4.17

Chief Executive

Mr A Ashton

Company Secretary

Mrs A E Sisson

Auditor

Styles and Co Accountants Limited
Heather House
473 Warrington Road
Culcheth
Warrington
Cheshire
WA3 5QU

Solicitors

Tickle Hall Cross Solicitors
25 Hardshaw Street
St Helens
Merseyside
WA10 1RP

Bankers

Barclays Bank Plc
19 Church Street
St Helens
Merseyside
WA10 1BG

St Helens Carers Centre Limited

**Report of the Trustees
for the Year Ended 31 March 2018**

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of St Helens Carers Centre Limited 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;
- 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.

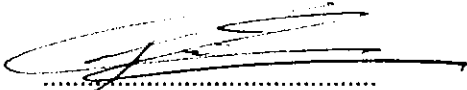
In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is 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 auditor is aware of that information.

AUDITOR

The auditor, Styles and Co Accountants Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 21/12/18..... and signed on its behalf by:



.....
Mrs E J Dearden MBE DL - Trustee

**Report of the Independent Auditor to the Members of
St Helens Carers Centre Limited**

Opinion

I have audited the financial statements of St Helens Carers Centre Limited (the 'charitable company') for the year ended 31 March 2018 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 my opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2018 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

I conducted my audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. My responsibilities under those standards are further described in the Auditors responsibilities for the audit of the financial statements section of my report. I am independent of the charitable company in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK, including the FRC's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Conclusions relating to going concern

I have nothing to report in respect of the following matters in relation to which the ISAs (UK) require me to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

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 my Report of the Independent Auditor thereon.

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

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In my 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

**Report of the Independent Auditor to the Members of
St Helens Carers Centre Limited**

Opinion on other matters prescribed by the Companies Act 2006

- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which I am 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, I have not identified material misstatements in the Report of the Trustees.

I have nothing to report in respect of the following matters where the Companies Act 2006 requires me to report to you if, in my opinion:

- adequate accounting records have not been kept or returns adequate for my audit have not been received from branches not visited by me; 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
- I have not received all the information and explanations I require for my audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

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.

My responsibilities for the audit of the financial statements

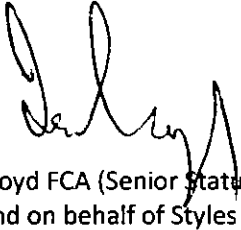
My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditor that includes my opinion. Reasonable assurance is a high level of assurance, but is not 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.

A further description of my 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 my Report of the Independent Auditor.

Use of my 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. My audit work has been undertaken so that I might state to the charitable company's members those matters I am required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for my audit work, for this report, or for the opinions I have formed.

**Report of the Independent Auditor to the Members of
St Helens Carers Centre Limited**



Ian Lloyd FCA (Senior Statutory Auditor)
for and on behalf of Styles and Co Accountants Limited
Heather House
473 Warrington Road
Culcheth
Warrington
Cheshire
WA3 5QU

Date: 21/12/18

St Helens Carers Centre Limited

Statement of Financial Activities
for the Year Ended 31 March 2018

	Notes	Unrestricted fund £	Restricted funds £	31.3.18 Total funds £	31.3.17 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	45,448	18,700	64,148	53,619
Charitable activities	4				
Support for Carers		864,859	374,703	1,239,562	1,233,288
Investment income	3	<u>52</u>	<u>-</u>	<u>52</u>	<u>29</u>
Total		910,359	393,403	1,303,762	1,286,936
EXPENDITURE ON					
Raising funds	5	8,767	406	9,173	8,140
Charitable activities	6				
Support for Carers		<u>814,127</u>	<u>426,386</u>	<u>1,240,513</u>	<u>1,304,905</u>
Total		822,894	426,792	1,249,686	1,313,045
NET INCOME/(EXPENDITURE)		87,465	(33,389)	54,076	(26,109)
Transfers between funds	17	<u>(29,124)</u>	<u>29,124</u>	<u>-</u>	<u>-</u>
Net movement in funds		58,341	(4,265)	54,076	(26,109)
RECONCILIATION OF FUNDS					
Total funds brought forward		379,660	8,918	388,578	414,687
TOTAL FUNDS CARRIED FORWARD		<u>438,001</u>	<u>4,653</u>	<u>442,654</u>	<u>388,578</u>

St Helens Carers Centre Limited

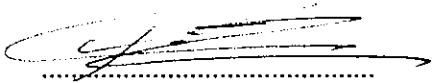
**Balance Sheet
At 31 March 2018**

	Notes	Unrestricted fund £	Restricted funds £	31.3.18 Total funds £	31.3.17 Total funds £
CURRENT ASSETS					
Debtors	13	73,111	56,022	129,133	76,051
Cash at bank and in hand		<u>396,717</u>	<u>(7,199)</u>	<u>389,518</u>	<u>371,913</u>
		469,828	48,823	518,651	447,964
CREDITORS					
Amounts falling due within one year	14	(31,826)	(44,171)	(75,997)	(59,386)
		<u>438,002</u>	<u>4,652</u>	<u>442,654</u>	<u>388,578</u>
NET CURRENT ASSETS					
		438,002	4,652	442,654	388,578
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>438,002</u>	<u>4,652</u>	<u>442,654</u>	<u>388,578</u>
NET ASSETS					
		<u>438,002</u>	<u>4,652</u>	<u>442,654</u>	<u>388,578</u>
FUNDS					
	17			438,002	379,660
Unrestricted funds				<u>4,652</u>	<u>8,918</u>
Restricted funds					
TOTAL FUNDS					
				<u>442,654</u>	<u>388,578</u>

St Helens Carers Centre Limited

**Balance Sheet
At 31 March 2018**

The financial statements were approved by the Board of Trustees on 21/12/18..... and were signed on its behalf by:



Mrs E J Dearden MBE DL -Trustee

St Helens Carers Centre Limited

**Cash Flow Statement
for the Year Ended 31 March 2018**

	Notes	31.3.18 £	31.3.17 £
Cash flows from operating activities:			
Cash generated from operations	1	<u>17,553</u>	<u>(16,974)</u>
Net cash provided by (used in) operating activities		<u>17,553</u>	<u>(16,974)</u>
Cash flows from investing activities:			
Interest received		<u>52</u>	<u>29</u>
Net cash provided by (used in) investing activities		<u>52</u>	<u>29</u>
Change in cash and cash equivalents in the reporting period		17,605	(16,945)
Cash and cash equivalents at the beginning of the reporting period	2	<u>371,913</u>	<u>388,858</u>
Cash and cash equivalents at the end of the reporting period	2	<u><u>389,518</u></u>	<u><u>371,913</u></u>

St Helens Carers Centre Limited

Notes to the Cash Flow Statement
for the Year Ended 31 March 2018

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

	31.3.18	31.3.17
	£	£
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	54,076	(26,109)
Adjustments for:		
Interest received	(52)	(29)
Increase in debtors	(53,082)	32,016
Increase in creditors	<u>16,611</u>	<u>(22,852)</u>
Net cash provided by (used in) operating activities	<u>17,553</u>	<u>(16,974)</u>

St Helens Carers Centre Limited

Notes to the Financial Statements for the Year Ended 31 March 2018

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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Office equipment	- 20% on cost
Fixtures and fittings	- 3 years straight line
Computer equipment	- 3 years straight line

It is the policy of the charity to only capitalise individual items greater than £500.

Taxation

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

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

St Helens Carers Centre Limited

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2018**

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 have a pension scheme but pays a contribution to a personal pension schemes of a number of employees. The total cost to the charity in the year was £17,940 (2017 - £18,184).

Hire purchase and leasing commitments

Rentals payable under operating leases are charged to the income and expenditure account on a straight line basis over the period of the lease.

Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Judgements and key sources of estimation uncertainty

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Going concern

The financial statements has been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds and the expected level of income and expenditure for the 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to continue as a going concern.

St Helens Carers Centre Limited

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2018**

2. DONATIONS AND LEGACIES

	31.3.18	31.3.17
	£	£
Individual donations	29,200	25,170
Fundraising	21,825	15,955
Lottery income	<u>13,123</u>	<u>12,494</u>
	<u>64,148</u>	<u>53,619</u>

Included within individual donations are the following:

	Unrestricted	Restricted	2018 Total	2017 Total
Ravensdale Trust	2,000	-	2,000	2,000
Dominion Masonic Lodge	-	-	-	500
Proven Family Trust	-	-	-	300
The Rotary Club of St Helens Trust Fund	-	500	500	500
United Reformed Church	-	410	410	600
Groundwork UK	-	3,000	3,000	-
Carers Trust	-	1,736	1,736	-
P H Holt Foundation	-	5,140	5,140	-
Beacon Park Golf Club	-	1,285	1,285	2,110
Duchy of Lancaster	-	468	468	1,900
Other Donations	<u>8,498</u>	<u>6,163</u>	<u>14,661</u>	<u>17,260</u>
	<u>10,498</u>	<u>18,702</u>	<u>29,200</u>	<u>25,170</u>

3. INVESTMENT INCOME

	31.3.18	31.3.17
	£	£
Deposit account interest	<u>52</u>	<u>29</u>

St Helens Carers Centre Limited

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2018**

4. INCOME FROM CHARITABLE ACTIVITIES

		31.3.18	31.3.17
	Activity	£	£
Big Lottery	Support for Carers	102,402	95,964
St Helens Council	Support for Carers	1,054,809	1,112,556
Children in Need	Support for Carers	24,991	24,768
Steve Morgan Foundation	Support for Carers	17,560	-
Masonic Foundation	Support for Carers	12,500	-
Henry Smith Foundation	Support for Carers	27,300	-
		<u>1,239,562</u>	<u>1,233,288</u>

5. RAISING FUNDS

Other trading activities

	31.3.18	31.3.17
	£	£
Lottery costs and prize money	7,145	6,340
Event costs	<u>2,028</u>	<u>1,800</u>
	<u>9,173</u>	<u>8,140</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct costs (See note 7)	Totals
	£	£
Support for Carers	<u>1,240,513</u>	<u>1,240,513</u>

St Helens Carers Centre Limited

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2018**

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.18	31.3.18	31.3.18	31.3.17
	Unrestricted	Restricted	Total	Total
Staff costs	685,423	201,680	887,103	925,181
Recruitment	-	1,947	1,947	3,333
Staff travel & parking	2,513	2,224	4,737	3,931
Staff training	3,482	75	3,557	1,306
Volunteer expenses	1,131	398	1,529	1,975
Rent & service	30,000	23,700	53,700	53,580
IT service	9,418	3,339	12,757	1,560
Insurance	3,353	1,364	4,717	4,555
Telephone	13,672	1,648	15,320	13,788
Printing	5,225	255	5,480	4,666
Stationery	16,321	3,513	19,834	13,670
Postage	16,377	4,503	20,880	21,809
Equipment	11,711	4,230	15,941	23,302
Refreshments	814	95	909	1,095
Books, periods & subs	3,316	1,200	4,516	6,755
Sundries	701	1,710	2,411	1,207
Carer training	3,503	-	3,503	3,969
Heat, light & water	1,499	6,612	8,111	8,630
Cleaning services	859	655	1,514	2,526
Parent participation	-	2,188	2,188	1,910
Carer breaks	-	153,448	153,448	191,087
Young carer breaks / activities	-	10,398	10,398	9,151
Governance costs - Auditors' remuneration	4,819	1,194	6,013	5,920
	<u>814,127</u>	<u>426,792</u>	<u>1,240,513</u>	<u>1,304,905</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2018 nor for the year ended 31 March 2017.

Trustees' expenses

There were reimbursed expenses of £374 for the year ended 31 March 2018 and £369 for the year ended 31 March 2017.

St Helens Carers Centre Limited

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2018**

9. STAFF COSTS

	31.3.18	31.3.17
	£	£
Wages and salaries	869,163	906,997
Other pension costs	<u>17,940</u>	<u>18,184</u>
	<u><u>887,103</u></u>	<u><u>925,181</u></u>

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

	31.3.18	31.3.17
Management	4	4
Office and administration staff	1	4
Support workers	<u>40</u>	<u>35</u>
	<u><u>45</u></u>	<u><u>43</u></u>

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

The full time equivalent number of employees during the year was as follows:

	31.3.18	31.3.17
Management	4	4
Office and administration staff	1	4
Support workers	<u>30</u>	<u>27</u>
	<u><u>35</u></u>	<u><u>35</u></u>

The number of staff to whom retirement benefits were accruing was 35 (2017: 35).

Total remuneration paid to key management personnel was £161,641 (2017 - £159,387)

Key management personnel comprise the trustees, Chief Executive, Finance Manager, Young Carers Manager and the Head of Adult Carer Support.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	38,324	15,295	53,619
Charitable activities			
Support for Carers	806,471	426,817	1,233,288
Investment income	<u>29</u>	<u>-</u>	<u>29</u>
Total	844,824	442,112	1,286,936

St Helens Carers Centre Limited

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2018**

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
EXPENDITURE ON			
Raising funds	7,956	184	8,140
Charitable activities			
Support for Carers	<u>837,978</u>	<u>466,927</u>	<u>1,304,905</u>
Total	<u>845,934</u>	<u>467,111</u>	<u>1,313,045</u>
NET INCOME/(EXPENDITURE)	(1,110)	(24,999)	(26,109)
Transfers between funds	<u>(6,978)</u>	<u>6,978</u>	<u>-</u>
Net movement in funds	(8,088)	(18,021)	(26,109)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>387,746</u>	<u>26,941</u>	<u>414,687</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>379,658</u></u>	<u><u>8,920</u></u>	<u><u>388,578</u></u>

St Helens Carers Centre Limited

Notes to the Financial Statements - continued
for the Year Ended 31 March 2018

11. SUPPORT COSTS

Support costs incurred in the year in relation to charitable activities were as follows:

	31.3.18	31.3.17
Staff costs	88,710	92,518
Staff travel	474	393
Staff training	356	131
Rent & service charge	5,370	5,358
IT service	1,276	156
Insurance	472	456
Telephone	1,532	1,379
Auditors' remuneration	601	592
Printing	548	467
Stationery	1,983	1,367
Postage	2,088	2,181
Equipment	1,594	2,330
Depreciation	-	-
Refreshments	91	109
Books, periods & subs	452	675
Sundries	241	121
Heat, light & water	811	863
Cleaning services	151	253
	<u>106,750</u>	<u>109,348</u>

12. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2017 and 31 March 2018	<u>10,461</u>	<u>41,989</u>	<u>36,313</u>	<u>88,763</u>
DEPRECIATION				
At 1 April 2017 and 31 March 2018	<u>10,461</u>	<u>41,989</u>	<u>36,313</u>	<u>88,763</u>
NET BOOK VALUE				
At 31 March 2018	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2017	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

St Helens Carers Centre Limited

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2018**

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.18	31.3.17
	£	£
Prepayments and accrued income	<u>129,133</u>	<u>76,051</u>

Included within prepayments and accrued income is accrued income totalling £116,346 (2017: £63,278)

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.18	31.3.17
	£	£
Trade creditors	47,863	43,752
Accruals and deferred income	<u>28,134</u>	<u>15,634</u>
	<u>75,997</u>	<u>59,386</u>

Included within accruals and deferred income is deferred income totalling £20,638 (2017: £8,138)

15. LOANS

The charitable company had no loans during the year.

16. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.3.18	31.3.17
	£	£
Within one year	40,183	35,685
Between one and five years	<u>134,152</u>	<u>59,250</u>
	<u>174,335</u>	<u>94,935</u>

St Helens Carers Centre Limited

Notes to the Financial Statements - continued
for the Year Ended 31 March 2018

17. MOVEMENT IN FUNDS

	At 1/4/17 £	Net movement in funds £	Transfers between funds £	At 31/3/18 £
Unrestricted funds				
General fund	379,660	87,466	(29,124)	438,002
Restricted funds				
Young Carers Service	1	(29,125)	29,124	-
Carer breaks	6,835	(3,498)	-	3,337
Parent Participation	<u>2,082</u>	<u>(767)</u>	<u>-</u>	<u>1,315</u>
	8,918	(33,390)	29,124	4,652
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>388,578</u>	<u>54,076</u>	<u>-</u>	<u>442,654</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	910,359	(822,893)	87,466
Restricted funds			
Young Carers Service	228,454	(257,579)	(29,125)
Carer breaks	149,950	(153,448)	(3,498)
Parent Participation	<u>14,999</u>	<u>(15,766)</u>	<u>(767)</u>
	393,403	(426,793)	(33,390)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>1,303,762</u>	<u>(1,249,686)</u>	<u>54,076</u>

St Helens Carers Centre Limited

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2018**

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/16 £	Net movement in funds £	Transfers between funds £	At 31/3/17 £
Unrestricted Funds				
General fund	387,746	(1,108)	(6,978)	379,660
Restricted Funds				
Young Carers Service	17,415	(24,392)	6,978	1
Carer breaks	6,471	364	-	6,835
Parent Participation	<u>3,055</u>	<u>(973)</u>	-	<u>2,082</u>
	26,941	(25,001)	6,978	8,918
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>414,687</u>	<u>(26,109)</u>	<u>-</u>	<u>388,578</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	844,824	(845,932)	(1,108)
Restricted funds			
Young Carers Service	235,661	(260,053)	(24,392)
Carer breaks	191,451	(191,087)	364
Parent Participation	<u>15,000</u>	<u>(15,973)</u>	<u>(973)</u>
	442,112	(467,113)	(25,001)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>1,286,936</u>	<u>(1,313,045)</u>	<u>(26,109)</u>

St Helens Carers Centre Limited

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2018**

17. MOVEMENT IN FUNDS - continued

The Carer Breaks Fund allows for Carers to take a personalised break through a direct payment. The break is usually in the range of £50 to £250 and is awarded based on the impact of the caring role on the carer. The Carer Breaks Fund also allows for group breaks organised by the Centre for those carers not eligible for an individual break fund payment.

Parent Participation funding is received from the Department of Education to give Parent Carers a voice in the development of services for disabled children locally. The funding is available for the development of a Parent Carer Forum and Training to enable and encourage Parent Carers to become involved at all levels of decision making.

Young Carers Service is a dedicated young carers centre which offers support, advice and leisure opportunities to young carers between the ages of 8 and 18 to support them in their caring role.

18. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2018.

19. ANALYSIS OF RESERVES

	31.3.18	31.3.17
	£	£
Total reserves	442,654	388,578
Less: Restricted funds	<u>(4,652)</u>	<u>(8,918)</u>
	<u>438,002</u>	<u>379,660</u>

20. NATIONAL ORGANISATION

St Helens Carers Centre is part of the national network The Carers Trust. The national contact is:

Carers Trust
32-36 Loman Street
London
SE1 0EH

