

Cumbria Family Support Ltd

(A company limited by guarantee)



Annual Report and Financial Statements 31 March 2022

Company registration number: 04151545

Charity registration number: 1085861

Cumbria Family Support Ltd

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Cumbria Family Support Ltd
Reference and Administrative Details

Charity name	Cumbria Family Support Ltd
Charity registration number	1085861
Company registration number	04151545
Principal office	The Office Mardale Road PENRITH CA11 9EH
Registered office	The Office Mardale Road PENRITH CA11 9EH
Trustees	C Renouf, Chair D A Metcalf K Morland P Harrington, Treasurer A Buckley Dr V Young H Barker (resigned 15 September 2021) A D S Hill Revd M Edwards S Walker
Chief executive officer	D Royston
Secretary	D Royston
Accountant	Stuart Oake Limited Suite 8 Cumbria House Gilwilly Road Gilwilly Industrial Estate PENRITH CA11 9FF

Cumbria Family Support Ltd
Trustees' Report for the Year Ended 31 March 2022

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

The financial statements have prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and accounting and reporting by charities. Statement of recommended practice applicable to charities preparing their accounts in accordance with the financial reporting standards applicable in the UK and Republic of Ireland (FRS102) (effective 1st January 2021)

1. Structure, Governance and Management

a Structure

The organisation is a company limited by guarantee and registered as a charity by the Charity Commission.

b Governance

The organisation is overseen by a Management Board which consists of the Trustees (who are also company directors) and staff representatives. Only the Trustees can vote at Management Board meetings with the remaining members acting in an advisory capacity.

The Management Board meets every six to eight weeks with decisions taken collectively although they do not have to be unanimous.

The Chair of Trustees has delegated power to work with the Chief Executive Officer between Board Meetings when time constraints require decisions to be taken. Whenever possible this will be done in conjunction with the Vice Chair and or Treasurer. All decisions taken in this manner are ratified at the next Board Meeting.

There shall be a minimum of three trustees but no maximum at each AGM a third of trustees are required to retire by rotation.

The Chief Executive Office is also the Company Secretary.

c Management

The Chief Executive Officer is in operational control over all the activities of the charity this includes dealing with all fundraising and grant applications and monitoring

Support is provided by the Office Manager who deals with administration, training and finances.

Assistance is provided to the management by the Chair and other Trustees on specific areas of expertise such as volunteer training, finance, media relations, recruitment, policies and contract meetings.

d Risk Assessment

It is important to keep fundraising to make up the shortfall for the next 12 months, but to also have a financial plan for the continuation of funding for 2023-2026.

The organisation works to a volunteer recruitment and retention strategy which has made a big difference to the organisation of recruitment this year. Whilst the Covid-19 crisis since March 2020 has continued to impact on this across 2021 and early 2022 we have still been able to recruit new volunteers, and maintain a good level of engagement. The Trustees continue to ensure there is a clear plan going forward that will have a staffing and system structure that will support our development and growth.

2. Objectives and Activities

a Objectives

The Charity's objects are:

'To relieve families in Cumbria with children up to nineteen years old who are in conditions of need, hardship or distress.'

Cumbria Family Support Ltd
Trustees' Report for the Year Ended 31 March 2022

b. Activities

In order to meet these objectives the charity undertakes the following activities:

- Providing practical and emotional support to families in their own homes through assistance of family support workers and volunteers.
- Providing a range of accredited parenting support interventions, informed by evidence based programmes on an individual basis
- Provision of the Eden, Carlisle and Kendal contact centres providing a safe neutral for supported contact.
- We have also provided individual work with children to find out from them what it is like to live in their world and what they would like to change. This work has been instrumental in including the child's voice in the way we work with parents in achieving positive outcomes for children.
- Keeping all of our work child focused and evidence the outcomes for children and young people.

3. Achievements and Performance

During the year the charity has provided

a. Contact Centres

- We have run contact sessions fortnightly in each of our three centres
- We have recieved 18 new referrals and supported 21 families across the year to maintain contact between non resident parent and child.
- Delivered over 200 hours of Contact Centre sessions
- Trained and supported 13 Contact Centre Volunteers

b. Community Family Support services

- Supported over 600 children, young people and parents in over 150 families.
- Delivered 5500 hours of family support services
- Delivered 131 hours of direct Parenting programmes with families
- Delivered 325 hours of group sessions with 48 children and young people aimed at improving Emotional Resilience and Health lifestyles
- Trained and supported 36 family support volunteers

c. Partnership and strategic development. The Chief Officer is:

- Co chair of CYP Voluntary Sector Reference Group
- A member of County Statagic Early Help Group
- The Voluntary Sector representative on the Children & Families Partnership (County) and chairs the Eden Locality Group
- The Voluntary Sector representative on the County Childrens Safeguarding Partnership (CSCP)
- A member of the CSCP's North Safeguarding Review Group
- Chair of Carlisle and Eden Practitioner Forum
- Member of Allerdale, Carlisle and Eden Early Help and Family support panels
- Actively involved in the rollout of the updated Threshold Guidance
- A member of Diocesan Safeguarding advisory panel

d. Staff and Volunteers

- We have recruited new trustees to ensuring the Board has the right skill set to provide effective governance
- Continued to recruit and train new volunteers to sustain our database of 50 plus volunteers
- Recruited and trained new temporary staff as a result of additional National Lottery Funding and County Council COMF (Contain Outbreak Management Fund) funding
- Continued to support staff and volunteers in their development by providing high quality training both externally and in house.
- Provided 3 Social Work placements for Students from the University of Cumbria
- Developed a new partnership with the county's Parent - Carer forum "SENDAC" - Special Education Needs Alliance Cumbria. We are the host for SENDAC and have begun to closely work with them to assist in their continued growth and delivery

Cumbria Family Support Ltd
Trustees' Report for the Year Ended 31 March 2022

4. Financial Review

a. Income

The movement during the year can be summarised as follows:

	£
Income 2021	289,330
National Lottery Covid Fund	(33,136)
National Lottery Community Fund	(27,778)
Garfield Weston Trust	30,000
SENDAC Finance	50,102
Cumbria County Council COMF grant	50,000
My Own Guide Project	17,047
Frieda Scott Charitable Trust	11,132
Other grants and income	3,512
Income 2022	<u>390,209</u>

New funding obtained for the 2021-22 year included Grants from Garfield Weston and additional funding from the County Council with a COMF grant. Other funding included the My Own Guide project and the receipt of monies to be held on behalf of SENDAC.

In addition funding for 2022-23 was secured from a 1 year contract with Cumbria County Council for Targeted Family Support. Continuation funding is in place from The National Lottery Community Fund, BBC Children in Need and The Henry Smith Charity.

b Expenditure

The movement during the year can be summarised as follows:

	£
Expenditure 2021	283,004
Staff costs	33,181
Families expenses	11,311
Staff and Volunteer expenses	11,291
SENDAC costs	10,008
Other costs	457
Expenditure 2022	<u>349,252</u>

Wages and salaries and pension costs have increased due to additional temporary Family Support staff funded through additional COMF funding from Cumbria County Council. Families expense increased costs were funded from specific grants while staff and volunteer expenses have increased back to normal levels after the reduced activity in 2021 due to Covid. SENDAC costs represent new costs but these are fully funded.

c Restricted Funds

The restricted funds cover a range of Family Support and Contact Centre delivery across the three districts of Carlisle, Eden and Allerdale. In addition funds held on behalf of SENDAC are treated as a restricted reserve.

d Total Funds

The total funds have increased by £40,053.

5. Reserves

The Charity's policy on reserves is to hold at least three months running costs in free reserves. Free reserves are calculated using the unrestricted funds and making allowance for any potential closure costs. These potential closure costs amounted to £40,939 at 31 March 2022 and these funds have been designated as a contingency fund. Free reserves at 31 March 2022 were £149,276 representing approximately six months' running costs.

Cumbria Family Support Ltd

Trustees' Report for the Year Ended 31 March 2022

6. Training

Staff and volunteers have taken part in the CSCP and/or County Council funded courses including

- Signs of safety
- Reduced Parental conflict
- Early Help
- Safeguarding (formal courses, briefing and the annual County Safeguarding Practice week)

Staff members also attended the practitioner forums.

We continue to hold Practice Development meetings to keep up to date with current practice and legislation, and support these with the implementation of our Quality Standards.

We held a volunteer development and celebration event in March 2022 which included learning and development in relation to parental conflict, community resilience and self care, health and wellbeing. This was funded via Frances C Scott Charitable Trust's "Step Change" programme.

We have delivered in house training in relation to Charity Log (our new case management system).

Staff have also attended other external courses for Outcome Star, Charity Log, NACCC Coordinator's refresher training, First Aid and Health and Safety.

6. Volunteers

Approximately 30 home based support Volunteers matched at any one time @2.5 hours x 40 weeks provided the organisation with 3000 hours of support.

We have also delivered over 200 hours of Contact Centre sessions, each being supported by volunteers, equating to over 300 hours of contact centre volunteer time.

Trustees have attended Board meetings each lasting 2 hours and held every 6 weeks (every 8 week from early 2022) plus supported other events (AGM, Development Sessions, Recruitment of staff etc). This would equate to Trustees providing the Board with over 300 hours of expertise and governance.

7. Future Events

The Charity has delivered a further year of work through the County Council Targeted Support Contract. We are now in a single year contract with them, and anticipate working closely during this year with the Council to anticipate and respond to future funding opportunities with them.

During 2021-22 we continued to develop and deliver our work in Allerdale. Alongside this we have extended the reach of our Family Support workers; workers have supported an additional 25 families with over 50 children benefitting from this.

The coming year 2022-23 will bring unique challenges as well as opportunities. We have seen unprecedented changes as a result of the Covid-19 crisis. We are now fully operational again at a face to face level but the impact of Covid has seen the complexity of our families' needs increase and thus the workload of our practitioner group increase.

There is an appropriate organisational structure in place to support current activities, but in order to further develop services and build on both success to date and the very recent Covid-19 challenges, this will need to grow to reflect a broader service reach. We are developing new and innovative ways to support our families and in 2022-23 will see the work of the newly created Volunteer and Project Support Officer really help us drive forward recruitment of new volunteers to increase our reach.

Cumbria Family Support Ltd
Trustees' Report for the Year Ended 31 March 2022

8. Going Concern

The charity is in a positive financial position. We have secured sufficient funding to meet its current commitments for this financial year, and meet its reserves policy plus winding up costs. However we are mindful that we need to continue to secure funding to deliver services from 2023-2024. Although funding is secured towards some of this without further successful funding bids we would deplete our reserves below the reserves policy.

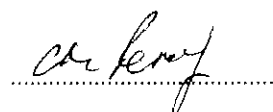
We are acutely aware that the Local Government reform in Cumbria could have some implications for some of our income. We currently have a contract with the County Council that covers Carlisle and Eden delivery. These two areas will be in separate Local Authority areas from April 2023. As a Trustee group this is being reviewed and we are seeking clarification from the Local Authority on timescales and known implications. This also presents opportunities for a review of our delivery "footprint" with the new boundaries in both Authorities and will be a key feature of the 2023-25 business planning process.

Therefore these accounts are prepared on the going concern basis.

Small company provisions

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Approved by the Board and signed on its behalf by:



C Renouf
Trustee

Date: 18/10/2022

Cumbria Family Support Ltd

Trustees' Responsibilities in relation to the Financial Statements

The trustees (who are also directors of Cumbria Family Support Ltd for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and the Financial Reporting Standard 102 - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 that disclose with reasonable accuracy at any time the financial position of the charitable company and 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.

Independent Examiner's Report to the Trustees of

Cumbria Family Support Ltd

I report on the accounts of the company for the year ended 31 March 2022, which are set out on pages 9 to 22.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of Independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Stuart Oake Limited
Chartered Accountants

Date: 18/10/2022

Suite 8
Cumbria House
Gilwilly Road
Gilwilly Industrial Estate
PENRITH
CA11 9FF

Cumbria Family Support Ltd

Statement of Financial Activities (including Income and Expenditure Account) for the Year Ended 31 March 2022

		Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	Note	£	£	£	£
Income and endowments from:					
Donations and legacies	2	6,143	-	6,143	10,045
Other trading activities	3	2,020	-	2,020	1,500
Income from investments	4	14	-	14	31
Income from charitable activities	5	129,153	252,879	382,032	277,754
Total income and endowments		<u>137,330</u>	<u>252,879</u>	<u>390,209</u>	<u>289,330</u>
Expenditure on:					
Charitable activities		123,673	225,579	349,252	283,004
Total expenditure		<u>123,673</u>	<u>225,579</u>	<u>349,252</u>	<u>283,004</u>
Net income before transfers		13,657	27,300	40,957	6,326
Transfers					
Transfers between funds		<u>(7,019)</u>	<u>7,019</u>	<u>-</u>	<u>-</u>
Net movements in funds		6,638	34,319	40,957	6,326
Reconciliation of funds					
Total funds brought forward		184,481	9,674	194,155	187,829
Total funds carried forward		<u>191,119</u>	<u>43,993</u>	<u>235,112</u>	<u>194,155</u>

All of the Charity's activities derive from continuing operations during the above periods.

The notes on pages 11 to 22 form an integral part of these financial statements.

Cumbria Family Support Ltd
Company registration number: 04151545
Balance Sheet as at 31 March 2022

		2022		2021	
	Note	£	£	£	£
Fixed assets					
Tangible assets	12		3,613		3,621
Current assets					
Debtors	13	1,077		1,043	
Cash at bank and in hand		231,212		190,281	
		<u>232,289</u>		<u>191,324</u>	
Creditors: Amounts falling due within one year	14	<u>(790)</u>		<u>(790)</u>	
Net current assets			<u>231,499</u>		<u>190,534</u>
Net assets			<u>235,112</u>		<u>194,155</u>
The funds of the charity:					
Restricted funds			43,993		9,674
Unrestricted funds					
Unrestricted income funds			<u>191,119</u>		<u>184,481</u>
Total charity funds			<u>235,112</u>		<u>194,155</u>

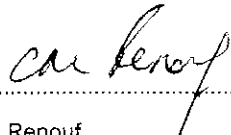
For the financial year ended 31 March 2022, the charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act.

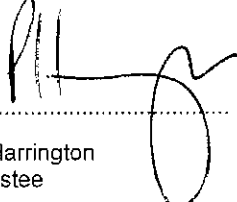
The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

Approved by the Board on and signed on its behalf by:



 C Renouf
 Trustee



 P Harrington
 Trustee

The notes on pages 11 to 22 form an integral part of these financial statements.

Cumbria Family Support Ltd

Notes to the Financial Statements for the Year Ended 31 March 2022

1 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

The charitable company meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees assess whether the use of the going concern basis is appropriate i.e whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

The Charity has sufficient funding for the 2022-23 financial year.

The trustees have prepared contingency plans if total funding requirements are not met.

Therefore these accounts are prepared on the going concern basis.

Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Designated funds are unrestricted funds set aside at the discretion of the trustees for specific purposes.

Further details of each fund are disclosed in note 19.

Cumbria Family Support Ltd

Notes to the Financial Statements for the Year Ended 31 March 2022

..... continued

Income and endowments

Donations are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the Charity before the Charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the Charity and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measured with a degree of reasonable accuracy and the title to the asset having been transferred to the Charity.

Income from Government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income from investments is recognised on a receivable basis.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract or where entitlement to grant funding is subject to specific performance conditions. Grant income included in this category provides funding to support programme activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Fixed assets

Individual fixed assets costing £100 or more are initially recorded at cost.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Office equipment	25% on a reducing balance basis
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Cumbria Family Support Ltd

Notes to the Financial Statements for the Year Ended 31 March 2022

..... continued

Trade Debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business. Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the Charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Liabilities

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the Charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Operating leases

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Rentals payable under operating leases are charged in the Statement of Financial Activities on a straight line basis over the lease term.

Pensions

The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

Financial instruments

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument. Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Charity after deducting all of its liabilities.

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the Charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the Charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the Charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Cumbria Family Support Ltd
Notes to the Financial Statements for the Year Ended 31 March 2022

..... continued

2 Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Donations and legacies				
Donations	6,143	-	6,143	10,045

Of the donations and legacies income in 2021, £9,845 related to unrestricted funds and £200 related to restricted funds.

3 Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Fees charged	2,020	-	2,020	1,500

Of the other trading activities income in 2021, £1,500 related to unrestricted funds and nil related to restricted funds.

4 Income from investments

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Interest on cash deposits	14	-	14	31

Of the interest on cash deposits income in 2021, £31 related to unrestricted funds and nil related to restricted funds.

Cumbria Family Support Ltd

Notes to the Financial Statements for the Year Ended 31 March 2022

..... continued

5 Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Donations	-	-	-	487
UK Government grants	-	6,497	6,497	-
Cumbria CC Childrens Services Contract	72,000	-	72,000	72,000
Cumbria CC COMF grant	-	50,000	50,000	-
Children In Need Grant	-	49,317	49,317	48,461
CAFCASS Grant	-	7,500	7,500	8,010
Other grants	7,000	7,702	14,702	5,000
National Lottery Community Fund	-	28,382	28,382	56,160
Henry Smith Charity	30,000	15,000	45,000	45,000
Garfield Weston Foundation	20,000	10,000	30,000	-
Frieda Scott Trust	-	11,132	11,132	-
Cumbria Community Foundation	-	-	-	4,500
Eden Residents Covid Fund	-	-	-	5,000
Lottery Covid 19 Fund	-	-	-	33,136
My Own Guide Project	-	17,247	17,247	-
SENDAC Finance	-	50,102	50,102	-
Other	153	-	153	-
	<u>129,153</u>	<u>252,879</u>	<u>382,032</u>	<u>277,754</u>

Of the income from charitable activities in 2021, £122,000 related to unrestricted funds and £155,754 related to restricted funds.

Cumbria Family Support Ltd

Notes to the Financial Statements for the Year Ended 31 March 2022

..... continued

6 Expenditure

	Family Support Services	Total 2022	Total 2021
	£	£	£
Direct costs			
Wages and salaries	207,695	207,695	177,202
Staff pensions	7,734	7,734	7,946
SENDAC Project costs	10,008	10,008	-
Staff training	1,107	1,107	2,337
Staff expenses	12,543	12,543	4,487
Volunteer expenses	4,804	4,804	1,569
Volunteer training	4,128	4,128	473
Groups and families expenses	22,333	22,333	11,311
Cleaning	366	366	639
	<u>270,718</u>	<u>270,718</u>	<u>205,964</u>
Support costs			
Employment costs	47,022	47,022	44,334
Rent	6,021	6,021	6,507
Service charges	3,238	3,238	2,856
Insurance	1,813	1,813	1,734
Repairs and maintenance	2,203	2,203	1,911
Telephone and fax	7,261	7,261	6,995
Office expenses	1,377	1,377	1,870
Computer software and maintenance costs	4,545	4,545	6,254
Printing, postage and stationery	845	845	933
Membership fees	1,651	1,651	738
Sundry expenses	-	-	42
Advertising	360	360	29
Accountancy fees	-	-	744
Independent examiner's fee	750	750	750
Legal and professional fees	442	442	53
Bank charges	101	101	83
Depreciation of office equipment	905	905	1,207
	<u>78,534</u>	<u>78,534</u>	<u>77,040</u>
	<u>349,252</u>	<u>349,252</u>	<u>283,004</u>

Of the expenditure in 2021, £121,527 related to unrestricted funds and £161,477 related to restricted funds.

7 Government grants

Income from government grants comprises performance related grants made by local authorities to fund home based family support.

Cumbria Family Support Ltd
Notes to the Financial Statements for the Year Ended 31 March 2022

..... continued

8 Governance costs

	2022	2021
	£	£
Cost of trustee meetings	-	-
Accountancy fees	-	744
Independent examiner's fee	750	750
Legal and professional fees	442	53
	<u>1,192</u>	<u>1,547</u>

9 Trustees' remuneration and expenses

Trustees were paid expenses of £nil (2021 - £nil) in the year. No remuneration was paid to any trustee in the current or previous year.

10 Net income

Net income is stated after charging:

	2022	2021
	£	£
Depreciation of tangible fixed assets	<u>905</u>	<u>1,207</u>

11 Employees' remuneration

The monthly average number of persons (including senior management) employed by the charity during the year was as follows:

	2022	2021
	No.	No.
Charitable activities	<u>13</u>	<u>11</u>

The aggregate payroll costs of these persons were as follows:

	2022	2021
	£	£
Wages and salaries	252,027	219,532
Other pension costs	10,424	9,950
	<u>262,451</u>	<u>229,482</u>

No employee received emoluments of more than £60,000 during the year.

The key management personnel comprise the Trustees and the Chief Officer. The total employee benefits of the key management personnel of the Charity were £41,640 (2021 - £40,972).

Cumbria Family Support Ltd
Notes to the Financial Statements for the Year Ended 31 March 2022

..... continued

12 Tangible fixed assets

	Fixtures, fittings and equipment £
Cost	
As at 1 April 2021	48,600
Additions	897
As at 31 March 2022	<u>49,497</u>
Depreciation	
As at 1 April 2021	44,979
Charge for the year	905
As at 31 March 2022	<u>45,884</u>
Net book value	
As at 31 March 2022	<u>3,613</u>
As at 31 March 2021	<u>3,621</u>

13 Debtors

	2022 £	2021 £
Prepayments and accrued income	<u>1,077</u>	<u>1,043</u>

14 Creditors: Amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	<u>790</u>	<u>790</u>

15 Members' liability

The charity is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

16 Other financial commitments

At 31 March 2022 the Charity had commitments under operating leases of £14,330 (2021 - £3,108).

Cumbria Family Support Ltd
Notes to the Financial Statements for the Year Ended 31 March 2022

..... *continued*

17 Pension scheme

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the period represents contributions payable by the charity to the scheme and amounted to £10,424 (2021 - £9,950).

There were no outstanding or prepaid contributions at either the beginning or end of the financial year.

Cumbria Family Support Ltd
Notes to the Financial Statements for the Year Ended 31 March 2022

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18 Related parties

Controlling entity

The charity is controlled by the trustees who are all directors of the company.

19 Analysis of funds

	At 1 April 2021	Incoming resources	Resources expended	Transfers	At 31 March 2022
	£	£	£	£	£
Designated Funds					
Contingency Fund	43,069	-	-	(2,130)	40,939
General Funds					
Unrestricted income fund	141,412	137,330	(123,673)	(4,889)	150,180
Restricted Funds					
Carlisle & Eden Home Based Family Support Fund	-	127,699	(127,699)	-	-
Allerdale Home Based Family Support Fund	5,123	36,132	(37,356)	-	3,899
Eden Contact Centre Fund	-	2,500	(5,220)	2,720	-
Carlisle Contact Centre Fund	612	2,500	(6,000)	2,888	-
Kendal Contact Centre Fund	1,273	2,500	(5,184)	1,411	-
Development Fund	-	6,497	(6,497)	-	-
Covid Fund	2,666	-	(2,666)	-	-
SENDAC Finance	-	50,102	(10,008)	-	40,094
Families Projects Fund	-	24,949	(24,949)	-	-
	<u>9,674</u>	<u>252,879</u>	<u>(225,579)</u>	<u>7,019</u>	<u>43,993</u>
	<u>194,155</u>	<u>390,209</u>	<u>(349,252)</u>	<u>-</u>	<u>235,112</u>

The Home Based Family Support Fund represents funding received specifically to fund salaries for staff engaged in home based family support in Carlisle and Eden council areas.

The Contact Centre Fund represents funds received from NACCC (National Association of Child Contact Centres) for the provision of the Penrith Child Contact Centre.

The Allerdale Home based family support fund represents funds obtained to run the home based family support service in the Allerdale council area.

The Carlisle and Kendal contact centres are funds received to run contact centres in those locations.

SENDAC (Special Educational Needs Alliance Cumbria) Finance represents funds held to support the SENDAC project.

Cumbria Family Support Ltd

Notes to the Financial Statements for the Year Ended 31 March 2022

..... continued

Prior period

	At 1 April 2020	Incoming resources	Resources expended	Transfers	At 31 March 2021
	£	£	£	£	£
Designated Funds					
Contingency Fund	46,964	-	-	(3,895)	43,069
General Funds					
Unrestricted income fund	126,855	133,376	(121,527)	2,708	141,412
Restricted Funds					
Carlisle & Eden Home Based Family Support Fund	-	95,020	(95,020)	-	-
Eden Contact Centre Fund	-	2,670	(3,857)	1,187	-
Allerdale Home Based Family Support Fund	9,568	9,601	(14,046)	-	5,123
Development Fund	-	3,000	(3,000)	-	-
Kendal Contact Centre Fund	2,791	2,670	(4,188)	-	1,273
Carlisle Contact Centre Fund	1,531	3,157	(4,076)	-	612
Families Transport Fund	120	200	(320)	-	-
Covid Fund		39,636	(36,970)	-	2,666
	14,010	155,954	(161,477)	1,187	9,674
	187,829	289,330	(283,004)	-	194,155

20 Transfers

The Contingency fund has been included to reflect the potential liabilities the charity has regarding closing down costs.

Funds have also been allocated to the running of the Eden, Carlisle and Kendal Contact Centres.

Cumbria Family Support Ltd

Notes to the Financial Statements for the Year Ended 31 March 2022

..... continued

21 Net assets by fund

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Tangible assets	3,613	-	3,613	3,621
Current assets	188,296	43,993	232,289	191,324
Creditors: Amounts falling due within one year	(790)	-	(790)	(790)
Net assets	191,119	43,993	235,112	194,155

Prior period

	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
Tangible assets	3,621	-	3,621	4,828
Current assets	181,650	9,674	191,324	183,791
Creditors: Amounts falling due within one year	(790)	-	(790)	(790)
Net assets	184,481	9,674	194,155	187,829