

# Cumbria Family Support Ltd

(A company limited by guarantee)



## Annual Report and Financial Statements 31 March 2023

Company registration number: 04151545

Charity registration number: 1085861

**Cumbria Family Support Ltd**  
**Reference and Administrative Details**

|                                    |   |  |
|------------------------------------|---|--|
| <b>Charity name</b>                | Cumbria Family Support Ltd  |  |
| <b>Charity registration number</b> | 1085861   |  |
| <b>Company registration number</b> | 04151545  |  |
| <b>Principal office</b>            | The Office<br>Mardale Road<br>PENRITH<br>CA11 9EH   |  |
| <b>Registered office</b>           | The Office<br>Mardale Road<br>PENRITH<br>CA11 9EH   |  |
| <b>Trustees</b>                    | C Renouf, Chair<br>D A Metcalf<br>K Morland<br>P Harrington, Treasurer<br>A Buckley<br>Dr V Young<br>A D S Hill<br>Revd M Edwards<br>S Walker<br>W McCulloch (Appointed 1 May 2022)<br>S S L McCabe (Appointed 7 December 2022) |  |
| <b>Chief executive officer</b>     | D Royston   |  |
| <b>Secretary</b>                   | D Royston   |  |
| <b>Accountant</b>                  | Stuart Oake Limited<br>Suite 8<br>Cumbria House<br>Gilwilly Road<br>Gilwilly Industrial Estate<br>PENRITH<br>CA11 9FF   |  |

**Cumbria Family Support Ltd**  
**Trustees' Report for the Year Ended 31 March 2023**

The trustees present their report and financial statements for the year ended 31 March 2023.

The financial statements have been 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 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 Officer 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 2024-2027.

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 from 2020 -2022 continued to impact on this 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 2023**

**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 and most recently Allerdale, Supported Child Contact Centres providing a safe neutral venue for supported contact between children and their non resident parent or grandparent.
- 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 received 39 new referrals and supported 33 families across the year to maintain contact between non resident parent and child.
- Delivered over 250 hours of Contact Centre sessions.
- Trained and supported 13 Contact Centre Volunteers.

**b. Community Family Support Services**

- Supported over 700 children, young people and parents in over 200 families.
- Delivered 5500 hours of family support services.
- Delivered 200 hours of direct parenting programmes with families.
- Trained and supported 30 family support volunteers.

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

- Co chair of Children & Young People Voluntary Sector Reference Group.
- A member of County Strategic 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 ensure the Board has the right skill set to provide effective governance.
- Continued to recruit and train new volunteers to sustain our database of 40 plus volunteers.
- 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.
- Continued to work in 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 2023**

**4. Financial Review**

**a. Income**

The movement during the year can be summarised as follows:

|                                   |                |
|-----------------------------------|----------------|
|                                   | £              |
| Income 2022                       | 390,209        |
| National Lottery Community Fund   | 47,563         |
| Other grants                      | 37,791         |
| SENDAC Finance                    | (30,726)       |
| Frances C Scott                   | 30,000         |
| Cumbria County Council COMF grant | (50,000)       |
| My Own Guide Project              | (17,047)       |
| Children in Need                  | (9,445)        |
| Frieda Scott Charitable Trust     | (9,032)        |
| Other grants and income           | (11,671)       |
| Income 2023                       | <u>377,642</u> |

New funding obtained for the 2022-23 year included grants from Allerdale GDF Community Partnership, Postcode Neighbourhood Trust, Frances C Scott Trust, Frieda S Scott Trust. Alongside this was a further year contract with Cumbria County Council for targeted family support and continuation funding from 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 2022 | 349,252        |
| Staff costs      | (27,683)       |
| Other costs      | (777)          |
| Expenditure 2022 | <u>320,792</u> |

Wages and salaries and pension costs have decreased due to additional temporary Family Support staff funded through additional COMF funding from Cumbria County Council in 2022 not being repeated in 2023 and long serving staff members leaving the organisation and successors starting on lower salary scales. Family expenses costs have been funded from specific grants while staff and volunteer expenses have remained relatively static. SENDAC costs 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 £56,850.

**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 £49,259 at 31 March 2023 and these funds have been designated as a contingency fund. Free reserves at 31 March 2023 were £189,246 representing approximately seven months' running costs.

**Cumbria Family Support Ltd**  
**Trustees' Report for the Year Ended 31 March 2023**

**6. Training**

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

- a. Signs of Safety
- b. Reduced Parental Conflict
- c. Early Help
- d. 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 June 2023 which included learning and development in relation to parental conflict, and experiencing the benefits of 'Drumming Circles'.

Staff and volunteers have attended training in Family Links Parenting programmes, funded by Eden, Carlisle and Allerdale Local Committees.

We have delivered in house training in relation to improving our support offer to harder to help families, exploring the challenges of 'ending support', and 'Trauma informed practice'.

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

**7. Volunteers**

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

We have also delivered over 250 hours of Contact Centre sessions, each being supported by volunteers, equating to over 350 hours of contact centre volunteer time.

Trustees have attended Board meetings each lasting 2 hours and held every 8 weeks plus supported other events (AGM, Development Sessions, Recruitment of Staff etc). This would equate to Trustees providing the Board with over 200 hours of expertise and governance.

**8. 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 the new Local Authorities Cumberland Council and Westmorland & Furness Council and this has the opportunity of a further years extension.

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 70 families with over 100 children benefitting from this.

The coming year 2023-24 will bring unique challenges as well as opportunities. We are seeing continued increases in referral rates and complexities for families. This will mean we need to not only maintain our funding and therefore service delivery options, but to look to increase our capacity to support families.

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 we are reviewing the structure, and roles of the team. The aim is to improve managerial oversight and support and allow the Chief Officer to have greater capacity for strategic work and fundraising.

**Cumbria Family Support Ltd**  
**Trustees' Report for the Year Ended 31 March 2023**

**9. 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 2024-2025. Although funding is secured towards some of this without further successful funding bids we would deplete our reserves below the reserves policy.

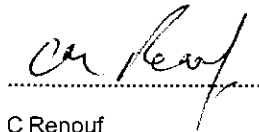
We are acutely aware that the Local Government Reform in Cumbria could have some implications for some of our income, but to date we have been reassured by the continued contract albeit not split across the two new Local Authorities.

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 on 18 October 2023 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'C Renouf', is written over a horizontal dotted line.

C Renouf  
Trustee

## **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 2023, which are set out on pages 4 to 18.

**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: 12/10/2023

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 2023**

|   |      | Unrestricted<br>Funds | Restricted<br>Funds | Total Funds<br>2023 | Total Funds<br>2022 |
|---|------|-----------------------|---------------------|---------------------|---------------------|
|   | Note | £                     | £                   | £                   | £                   |
| <b>Income and endowments from:</b>                      |      |                       |                     |                     |                     |
| Donations and legacies                                  | 2    | 10,887                | 147                 | 11,034              | 6,143               |
| Other trading activities                                | 3    | 6,160                 | -                   | 6,160               | 2,020               |
| Income from investments                                 | 4    | 194                   | -                   | 194                 | 14                  |
| Income from charitable activities                       | 5    | 134,752               | 225,502             | 360,254             | 382,032             |
| Total income and endowments                             |      | 151,993               | 225,649             | 377,642             | 390,209             |
| <b>Expenditure on:</b>                                  |      |                       |                     |                     |                     |
| Fundraising trading: cost of goods sold and other costs |      | 879                   | -                   | 879                 | -                   |
| Charitable activities                                   |      | 93,026                | 226,887             | 319,913             | 349,252             |
| Total expenditure                                       |      | 93,905                | 226,887             | 320,792             | 349,252             |
| Net income before transfers                             |      | 58,088                | (1,238)             | 56,850              | 40,957              |
| <b>Transfers</b>  |      |                       |                     |                     |                     |
| Transfers between funds                                 |      | (10,702)              | 10,702              | -                   | -                   |
| Net movements in funds                                  |      | 47,386                | 9,464               | 56,850              | 40,957              |
| <b>Reconciliation of funds</b>                          |      |                       |                     |                     |                     |
| Total funds brought forward                             |      | 191,119               | 43,993              | 235,112             | 194,155             |
| Total funds carried forward                             |      | 238,505               | 53,457              | 291,962             | 235,112             |

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

The notes on pages 11 to 23 form an integral part of these financial statements.

**Cumbria Family Support Ltd**  
**Company registration number: 04151545**  
**Balance Sheet as at 31 March 2023**

|   |      | 2023           |                | 2022           |                |
|---|------|----------------|----------------|----------------|----------------|
|   | Note | £              | £              | £              | £              |
| <b>Fixed assets</b>                                   |      |                |                |                |                |
| Tangible assets                                       | 12   |                | 2,710          |                | 3,613          |
| <b>Current assets</b>                                 |      |                |                |                |                |
| Debtors   | 13   | 1,129          |                | 1,077          |                |
| Cash at bank and in hand                              |      | 288,913        |                | 231,212        |                |
|   |      | <u>290,042</u> |                | <u>232,289</u> |                |
| <b>Creditors: Amounts falling due within one year</b> | 14   | <u>(790)</u>   |                | <u>(790)</u>   |                |
| <b>Net current assets</b>                             |      |                | <u>289,252</u> |                | <u>231,499</u> |
| <b>Net assets</b>                                     |      |                | <u>291,962</u> |                | <u>235,112</u> |
| <b>The funds of the charity:</b>                      |      |                |                |                |                |
| <b>Restricted funds</b>                               |      |                | 53,457         |                | 43,993         |
| <b>Unrestricted funds</b>                             |      |                |                |                |                |
| Unrestricted income funds                             |      |                | <u>238,505</u> |                | <u>191,119</u> |
| <b>Total charity funds</b>                            |      |                | <u>291,962</u> |                | <u>235,112</u> |

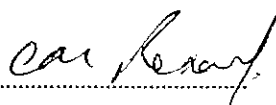
For the financial year ended 31 March 2023, the charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

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.

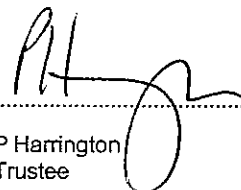
The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

Approved by the Board on 12 October 2023 and signed on its behalf by:



C Renouf  
Trustee



P Harrington  
Trustee

The notes on pages 11 to 23 form an integral part of these financial statements.

## **Cumbria Family Support Ltd**

### **Notes to the Financial Statements for the Year Ended 31 March 2023**

#### **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 2023-24 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 2023**

..... 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.

Costs of generating funds are the costs of trading for fundraising purposes.

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 |
|------------------|---------------------------------|

## **Cumbria Family Support Ltd**

### **Notes to the Financial Statements for the Year Ended 31 March 2023**

..... 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 2023**

.....continued

**2 Donations and legacies**

|                               | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2023<br>£ | Total Funds<br>2022<br>£ |
|-------------------------------|----------------------------|--------------------------|--------------------------|--------------------------|
| <b>Donations and legacies</b> |                            |                          |                          |                          |
| Donations                     | 10,887                     | 147                      | 11,034                   | 6,143                    |

Of the donations and legacies income in 2022, £6,143 related to unrestricted funds and £nil related to restricted funds.

**3 Other trading activities**

|              | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2023<br>£ | Total Funds<br>2022<br>£ |
|--------------|----------------------------|--------------------------|--------------------------|--------------------------|
| Fees charged | 6,160                      | -                        | 6,160                    | 2,020                    |

Of the other trading activities income in 2022, £2,020 related to unrestricted funds and nil related to restricted funds.

**4 Income from investments**

|                           | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2023<br>£ | Total Funds<br>2022<br>£ |
|---------------------------|----------------------------|--------------------------|--------------------------|--------------------------|
| Interest on cash deposits | 194                        | -                        | 194                      | 14                       |

Of the interest on cash deposits income in 2022, £14 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 2023**

..... continued

**5 Income from charitable activities**

|  | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2023<br>£ | Total Funds<br>2022<br>£ |
|--|----------------------------|--------------------------|--------------------------|--------------------------|
| UK Government grants                   | -                          | -                        | -                        | 6,497                    |
| Cumbria CC Childrens Services Contract | 72,000                     | -                        | 72,000                   | 72,000                   |
| Cumbria CC COMF grant                  | -                          | -                        | -                        | 50,000                   |
| Children In Need Grant                 | -                          | 39,872                   | 39,872                   | 49,317                   |
| CAFCASS Grant                          | -                          | 7,500                    | 7,500                    | 7,500                    |
| Other grants                           | 7,752                      | 44,741                   | 52,493                   | 14,702                   |
| National Lottery Community Fund        | -                          | 75,945                   | 75,945                   | 28,382                   |
| Henry Smith Charity                    | 45,000                     | -                        | 45,000                   | 45,000                   |
| Garfield Weston Foundation             | -                          | -                        | -                        | 30,000                   |
| Francis C Scott                        | 10,000                     | 20,000                   | 30,000                   | -                        |
| Frieda Scott Trust                     | -                          | 2,100                    | 2,100                    | 11,132                   |
| My Own Guide Project                   | -                          | -                        | -                        | 17,247                   |
| SENDAC Finance                         | -                          | 19,376                   | 19,376                   | 50,102                   |
| Allerdale cost of living project       | -                          | 6,241                    | 6,241                    | -                        |
| Other                                  | -                          | 9,727                    | 9,727                    | 153                      |
|  | <u>134,752</u>             | <u>225,502</u>           | <u>360,254</u>           | <u>382,032</u>           |

Of the income from charitable activities in 2022, £129,153 related to unrestricted funds and £252,879 related to restricted funds.



**Cumbria Family Support Ltd**

**Notes to the Financial Statements for the Year Ended 31 March 2023**

.....continued

**6 Expenditure**

|   | Hosting<br>students | Family<br>Support<br>Services | Total<br>2023 | Total<br>2022 |
|---|---------------------|-------------------------------|---------------|---------------|
|   | £                   | £                             | £             | £             |
| <b>Direct costs</b>                     |                     |                               |               |               |
| Wages and salaries                      | -                   | 195,154                       | 195,154       | 207,695       |
| Staff pensions                          | -                   | 9,287                         | 9,287         | 7,734         |
| SENDAC Project costs                    | -                   | 11,085                        | 11,085        | 10,008        |
| Staff training                          | -                   | 1,734                         | 1,734         | 1,107         |
| Staff expenses                          | -                   | 12,277                        | 12,277        | 12,543        |
| Volunteer expenses                      | -                   | 3,056                         | 3,056         | 4,804         |
| Volunteer training                      | -                   | 322                           | 322           | 4,128         |
| Groups and families expenses            | -                   | 23,506                        | 23,506        | 22,333        |
| Cleaning                                | -                   | 390                           | 390           | 366           |
|   | -                   | 256,811                       | 256,811       | 270,718       |
| <b>Support costs</b>                    |                     |                               |               |               |
| Employment costs                        | -                   | 30,327                        | 30,327        | 47,022        |
| Rent                                    | -                   | 6,500                         | 6,500         | 6,021         |
| Service charges                         | -                   | 3,504                         | 3,504         | 3,238         |
| Insurance                               | -                   | 1,884                         | 1,884         | 1,813         |
| Repairs and maintenance                 | -                   | 132                           | 132           | 2,203         |
| Telephone and fax                       | -                   | 4,926                         | 4,926         | 7,261         |
| Office expenses                         | -                   | 2,972                         | 2,972         | 1,377         |
| Computer software and maintenance costs | -                   | 7,864                         | 7,864         | 4,545         |
| Printing, postage and stationery        | -                   | 1,220                         | 1,220         | 845           |
| Membership fees                         | -                   | 1,167                         | 1,167         | 1,651         |
| Sundry expenses                         | -                   | 242                           | 242           | -             |
| Travel and subsistence                  | -                   | 211                           | 211           | -             |
| Advertising                             | -                   | 378                           | 378           | 360           |
| Independent examiner's fee              | -                   | 750                           | 750           | 750           |
| Legal and professional fees             | 879                 | -                             | 879           | 442           |
| Bank charges                            | -                   | 122                           | 122           | 101           |
| Depreciation of office equipment        | -                   | 903                           | 903           | 905           |
|   | 879                 | 63,102                        | 63,981        | 78,534        |
|   | 879                 | 319,913                       | 320,792       | 349,252       |

Of the expenditure in 2022, £123,673 related to unrestricted funds and £225,579 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 2023**

..... 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 £211 (2022 - £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:

|                                       | 2023       | 2022       |
|---------------------------------------|------------|------------|
|                                       | £          | £          |
| Depreciation of tangible fixed assets | <u>903</u> | <u>905</u> |

**11 Employees' remuneration**

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

|                       | 2023      | 2022      |
|-----------------------|-----------|-----------|
|                       | No.       | No.       |
| Charitable activities | <u>14</u> | <u>13</u> |

The aggregate payroll costs of these persons were as follows:

|                     | 2023           | 2022           |
|---------------------|----------------|----------------|
|                     | £              | £              |
| Wages and salaries  | 225,481        | 252,027        |
| Other pension costs | 9,287          | 10,424         |
|                     | <u>234,768</u> | <u>262,451</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 £42,475 (2022 - £41,640).

**Cumbria Family Support Ltd**

**Notes to the Financial Statements for the Year Ended 31 March 2023**

..... continued

**12 Tangible fixed assets**

|                                      | Fixtures,<br>fittings and<br>equipment<br>£ |
|--------------------------------------|---|
| <b>Cost</b>                          |   |
| As at 1 April 2022 and 31 March 2023 | 49,497                                      |
| <b>Depreciation</b>                  |   |
| As at 1 April 2022                   | 45,884                                      |
| Charge for the year                  | 903   |
| As at 31 March 2023                  | 46,787                                      |
| <b>Net book value</b>                |   |
| As at 31 March 2023                  | 2,710                                       |
| As at 31 March 2022                  | 3,613                                       |

**13 Debtors**

|                                | 2023<br>£ | 2022<br>£ |
|--------------------------------|-----------|-----------|
| Prepayments and accrued income | 1,129     | 1,077     |

**14 Creditors: Amounts falling due within one year**

|                              | 2023<br>£ | 2022<br>£ |
|------------------------------|-----------|-----------|
| Accruals and deferred income | 790       | 790       |

**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 2023 the Charity had commitments under operating leases of £19,018 (2022 - £14,330).

**Cumbria Family Support Ltd**  
**Notes to the Financial Statements for the Year Ended 31 March 2023**

*.....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 £9,287 (2022 - £10,424).

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 2023**

.....continued

**18 Related parties**

**Controlling entity**

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

# Cumbria Family Support Ltd

## Notes to the Financial Statements for the Year Ended 31 March 2023

..... continued

### 19 Analysis of funds

|  | At 1 April<br>2022 | Incoming<br>resources | Resources<br>expended | Transfers     | At 31 March<br>2023 |
|--|--------------------|-----------------------|-----------------------|---------------|---------------------|
|  | £                  | £                     | £                     | £             | £                   |
| <b>Designated Funds</b>                              |                    |                       |                       |               |                     |
| Contingency Fund                                     | 40,939             | -                     | -                     | 8,320         | 49,259              |
| <b>General Funds</b>                                 |                    |                       |                       |               |                     |
| Unrestricted income fund                             | 150,180            | 151,993               | (93,905)              | (19,022)      | 189,246             |
| <b>Restricted Funds</b>                              |                    |                       |                       |               |                     |
| Carlisle & Eden Home<br>Based Family Support<br>Fund | -                  | 129,105               | (129,105)             | -             | -                   |
| Allerdale Home Based<br>Family Support Fund          | 3,899              | 37,702                | (36,814)              | -             | 4,787               |
| Eden Contact Centre<br>Fund                          | -                  | 2,500                 | (5,466)               | 2,966         | -                   |
| Carlisle Contact Centre<br>Fund                      | -                  | 2,500                 | (6,805)               | 4,305         | -                   |
| Kendal Contact Centre<br>Fund                        | -                  | 2,500                 | (5,931)               | 3,431         | -                   |
| Development Fund                                     | -                  | 22,239                | (21,217)              | -             | 1,022               |
| SENDAC Finance                                       | 40,094             | 19,376                | (20,159)              | -             | 39,311              |
| Allerdale Contact<br>Centre Fund                     | -                  | 9,727                 | (1,390)               | -             | 8,337               |
|  | <u>43,993</u>      | <u>225,649</u>        | <u>(226,887)</u>      | <u>10,702</u> | <u>53,457</u>       |
|  | 235,112            | 377,642               | (320,792)             | -             | 291,962             |

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 (now Cumberland/Westmorland & Furness from 1 April 2023).

The Eden 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 (now part of Cumberland Council area from 1 April 2023).

The Carlisle, Allerdale 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.

The development fund relates to funds received from various sources for improvement of facilities, technology, training and volunteer recruitment.

**Cumbria Family Support Ltd**

**Notes to the Financial Statements for the Year Ended 31 March 2023**

.....continued

**Prior period**

|   | At 1 April<br>2021 | Incoming<br>resources | Resources<br>expended | Transfers | At 31 March<br>2022 |
|---|--------------------|-----------------------|-----------------------|-----------|---------------------|
|   | £                  | £                     | £                     | £         | £                   |
| <b>Designated Funds</b>                           |                    |                       |                       |           |                     |
| Contingency Fund                                  | 43,069             | -                     | -                     | (2,130)   | 40,939              |
| <b>General Funds</b>                              |                    |                       |                       |           |                     |
| Unrestricted income fund                          | 141,412            | 137,330               | (123,673)             | (4,889)   | 150,180             |
| <b>Restricted Funds</b>                           |                    |                       |                       |           |                     |
| Carlisle & Eden Home Based<br>Family Support Fund | -                  | 127,699               | (127,699)             | -         | -                   |
| Allerdale Home Based Family<br>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)              | -         | -                   |
|   | 9,674              | 252,879               | (225,579)             | 7,019     | 43,933              |
|   | 194,155            | 390,209               | (349,252)             | -         | 235,112             |

**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 2023**

..... continued

**21 Net assets by fund**

|   | <b>Unrestricted<br/>Funds</b> | <b>Restricted<br/>Funds</b> | <b>Total Funds<br/>2023</b> | <b>Total Funds<br/>2022</b> |
|---|-------------------------------|-----------------------------|-----------------------------|-----------------------------|
|   | <b>£</b>                      | <b>£</b>                    | <b>£</b>                    | <b>£</b>                    |
| Tangible assets                                   | 2,710                         | -                           | 2,710                       | 3,613                       |
| Current assets                                    | 211,585                       | 78,457                      | 290,042                     | 232,289                     |
| Creditors: Amounts falling due<br>within one year | (790)                         | -                           | (790)                       | (790)                       |
| Net assets  | <u>213,505</u>                | <u>78,457</u>               | <u>291,962</u>              | <u>235,112</u>              |

**Prior period**

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