

Cumbria Family Support Ltd

(A company limited by guarantee)



Annual Report and Financial Statements 31 March 2024

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 (Resigned 18 October 2023) Dr V Young A D S Hill Revd M Edwards S Walker W McCulloch S S L McCabe (Resigned 12 October 2023)
Chief executive officers	D Royston (Resigned 31 December 2023) L P Buckle (Appointed 1 January 2024)
Secretaries	D Royston (Resigned 31 December 2023) L P Buckle (Appointed 1 January 2024)
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 2024

The Trustees present their report and financial statements for the year ended 31 March 2024.

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 Business Manager who deals with administration, training and finances as well as a Team Leader who manages operational staff and has oversight of all casework and activities.

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 remain proactive with fundraising in order to mitigate the risks of highly competitive grant making processes. The Charity has in place a 3 year funding plan and an up to date, diverse pipeline of potential funding opportunities for 2024-2027.

The Charity employs a part time Volunteer Coordinator who leads the volunteer recruitment and is responsible for delivering the CFS' volunteer strategy. This appointment has increased our recruitment especially with skilled volunteers across the area in which CFS operates. 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 who are in conditions of need, hardship or distress".

Cumbria Family Support Ltd
Trustees' Report for the Year Ended 31 March 2024

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, Kendal and 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 four centres.
- We have received 46 new referrals and supported 41 families across the year to maintain contact between non resident parent and child.
- Delivered over 600 hours of Contact Centre sessions.
- Trained and supported 13 contact centre volunteers.

b. Community Family Support Services

- Supported over 800 children, young people and parents in over 280 families.
- Delivered 3600 hours of family support services.
- Delivered 80 hours of direct Parenting programmes with families.
- Trained and supported 35 family support volunteers.

c. Partnership and Strategic Development.

The Chief Officer is:

- Co Chair of CYP 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 Children's 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.

A new Chief Executive Officer was appointed in January 2024 with over 20 years experience in the County's Charity sector. The appointment will focus on strategic development and building key partnerships.

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 40 plus volunteers.
- Continued to support staff and volunteers in their development by providing high quality training both externally and in house.
- Provided 4 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 2024

4. Financial Review

a. Income

The movement during the year can be summarised as follows:

	£
Income 2023	360,254
National Lottery Community Fund	(75,945)
Other grants	8,948
SENDAC Finance	21,634
Carlisle Youth Zone Partnership	28,365
Children in Need	(27,872)
Income 2024	<u>315,384</u>

Funding obtained for the 2023-24 year included grants from Allerdale GDF Community Partnership, Bailey Thomas Charitable Fund, Cumbria Community Foundation, Francis C Scott Trust, Hadfield Trust, Henry Smith Charity, Kelly Family Charitable Trust, Muckle (NE Community Foundation), Buckland Trust. Alongside this was a further year contract with both Cumberland Council and Westmorland and Furness Council for targeted family support.

b. Expenditure

The movement during the year can be summarised as follows:

	£
Expenditure 2023	320,792
Staff costs	75,274
SENDAC costs	12,268
Group and families' expenses	(11,591)
Other expenses	9,232
Expenditure 2024	<u>405,975</u>

Wages and salaries and pension costs have increased due to the employment of a Team Leader and additional Family Support Workers in the year as part of the strategy to meet demand for the Charity's services and to make use of the Charities reserves. Employment numbers have remained the same as part time posts have been replaced by full time posts. Increased SENDAC costs are fully funded as noted above.

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 decreased by £78,895.

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 £33,494 at 31 March 2024 and these funds have been designated as a contingency fund. Free reserves at 31 March 2024 were £122,851 representing approximately four months' running costs.

Cumbria Family Support Ltd
Trustees' Report for the Year Ended 31 March 2024

6. Training

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

- Domestic Abuse
- Child Exploitation
- Neglect
- Paediatric First Aid
- 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.

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, in relation to learning difficulties/disabilities and ADHD.

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

7. 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 600 hours of Contact Centre sessions, each being supported by volunteers.

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 is now in a single year contract with the two new Local Authorities in Cumbria with a further years extension agreed until 31 March 2025.

The Charity continues to see the increase in referral rates and the complexities faced by families. Consequently, CFS will be working with the University of Cumbria to develop a Theory of Change document which defines need and our aims to ensure we continue to focus on our strengths and deliver transformational impact.

The Charity continues to work in partnership with other organisations, specifically developing work and outreach projects which support the aims of Cumberland Council and Westmorland and Furness Council's Family Hubs.

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 2025-2026. 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.

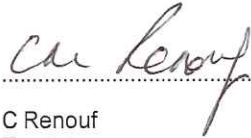
Therefore, these accounts are prepared on the going concern basis.

Cumbria Family Support Ltd
Trustees' Report for the Year Ended 31 March 2024

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:


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C Renouf
Trustee

Date: 24/09/2024

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 2024, which are set out on pages 9 to 23.

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 as amended by the Charities Act 2022 (the 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 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the 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 Charities
- have 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: 24/9/2024

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 2024

		Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	Note	£	£	£	£
Income and endowments from:					
Donations and legacies	2	2,125	268	2,393	11,034
Other trading activities	3	8,075	-	8,075	6,160
Income from investments	4	1,228	-	1,228	194
Income from charitable activities	5	85,465	229,919	315,384	360,254
Total income and endowments		96,893	230,187	327,080	377,642
Expenditure on:					
Fundraising trading: cost of goods sold and other costs		2,520	-	2,520	879
Charitable activities		165,514	237,941	403,455	319,913
Total expenditure		168,034	237,941	405,975	320,792
Net (expenditure)/income before transfers		(71,141)	(7,754)	(78,895)	56,850
Transfers					
Transfers between funds		(11,019)	11,019	-	-
Net movements in funds		(82,160)	3,265	(78,895)	56,850
Reconciliation of funds					
Total funds brought forward		238,505	53,457	291,962	235,112
Total funds carried forward		156,345	56,722	213,067	291,962

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 2024

		2024		2023	
	Note	£	£	£	£
Fixed assets					
Tangible assets	12		2,032		2,710
Current assets					
Debtors	13	1,350		1,129	
Cash at bank and in hand		212,480		288,913	
		<u>213,830</u>		<u>290,042</u>	
Creditors: Amounts falling due within one year	14	<u>(2,795)</u>		<u>(790)</u>	
Net current assets			<u>211,035</u>		<u>289,252</u>
Net assets			<u>213,067</u>		<u>291,962</u>
The funds of the Charity:					
Restricted funds			56,722		53,457
Unrestricted funds					
Unrestricted income funds			<u>156,345</u>		<u>238,505</u>
Total Charity funds			<u>213,067</u>		<u>291,962</u>

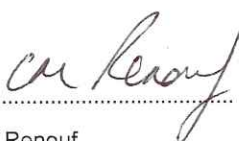
For the financial year ended 31 March 2024, the Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

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 24th September 2024 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 2024

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 2024-25 financial year.

The Trustees have prepared contingency plans if total funding requirements are not met for the following year.

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 2024

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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.

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
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Cumbria Family Support Ltd

Notes to the Financial Statements for the Year Ended 31 March 2024

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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 a mortised 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 a mortised 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 2024

.....continued

2 Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Donations and legacies				
Donations	2,125	268	2,393	11,034

Of the donations and legacies income in 2023, £10,887 related to unrestricted funds and £147 related to restricted funds.

3 Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Fees charged	8,075	-	8,075	6,160

Of the other trading activities income in 2023, £6,160 related to unrestricted funds and £nil related to restricted funds.

4 Income from investments

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Interest on cash deposits	1,228	-	1,228	194

Of the donations and legacies income in 2023, £194 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 2024

.....continued

5 Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Cumbria CC Children's Services Contract	-	67,050	67,050	72,000
Cumbria CC COMF grant	-	17,950	17,950	-
Children In Need Grant	-	12,000	12,000	39,872
CAFCASS Grant	-	7,500	7,500	7,500
Other grants	7,100	40,409	47,509	52,493
National Lottery Community Fund	-	-	-	75,945
Henry Smith Charity	30,000	15,000	45,000	45,000
Francis C Scott	20,000	10,000	30,000	30,000
Frieda Scott Trust	-	-	-	2,100
SENDAC Finance	-	41,010	41,010	19,376
Allerdale cost of living project	-	-	-	6,241
Carlisle Youth Zone Partnership	28,365	-	28,365	-
Other	-	19,000	19,000	9,727
	<u>85,465</u>	<u>229,919</u>	<u>315,384</u>	<u>360,254</u>

Of the income from charitable activities in 2023, £134,752 related to unrestricted funds and £225,502 related to restricted funds.

Cumbria Family Support Ltd

Notes to the Financial Statements for the Year Ended 31 March 2024

.....continued

6 Expenditure

	Hosting students	Family Support Services	Total 2024	Total 2023
	£	£	£	£
Direct costs				
Wages and salaries	-	268,875	268,875	195,154
Staff pensions	-	11,134	11,134	9,287
SENDAC Project costs	-	23,353	23,353	11,085
Staff training	-	946	946	1,734
Staff expenses	-	14,023	14,023	12,277
Volunteer expenses	-	3,325	3,325	3,056
Volunteer training	-	1,075	1,075	322
Groups and families expenses	-	11,915	11,915	23,506
Cleaning	-	345	345	390
	-	334,991	334,991	256,811
Support costs				
Employment costs	-	30,033	30,033	30,327
Rent	-	7,640	7,640	6,500
Service charges	-	2,732	2,732	3,504
Insurance	-	1,804	1,804	1,884
Repairs and maintenance	-	198	198	132
Telephone and fax	-	3,014	3,014	4,926
Office expenses	-	4,050	4,050	2,972
Computer software and maintenance costs	-	9,130	9,130	7,864
Printing, postage and stationery	-	2,145	2,145	1,220
Membership fees	-	750	750	1,167
Sundry expenses	-	-	-	242
Travel and subsistence	-	-	-	211
Advertising	-	5,025	5,025	378
Independent examiner's fee	-	750	750	750
Legal and professional fees	2,520	319	2,839	879
Bank charges	-	196	196	122
Depreciation of office equipment	-	678	678	903
	2,520	68,464	70,984	63,981
	2,520	403,455	405,975	320,792

Of the expenditure in 2023, £93,905 related to unrestricted funds and £226,887 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 2024

.....continued

8 Governance costs

	2024	2023
	£	£
Independent examiner's fee	750	750
Legal and professional fees	319	442
	<u>1,069</u>	<u>1,192</u>

9 Trustees' remuneration and expenses

Trustees were paid expenses of £nil (2023 - £211) in the year. No remuneration was paid to any Trustee in the current or previous year.

10 Net (expenditure)/income

Net (expenditure)/income is stated after charging:

	2024	2023
	£	£
Depreciation of tangible fixed assets	<u>678</u>	<u>903</u>

11 Employees' remuneration

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

	2024	2023
	No.	No.
Charitable activities	<u>14</u>	<u>14</u>

The aggregate payroll costs of these persons were as follows:

	2024	2023
	£	£
Wages and salaries	298,908	225,481
Other pension costs	11,134	9,287
	<u>310,042</u>	<u>234,768</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 £40,891(2023 - £42,475).

Cumbria Family Support Ltd
Notes to the Financial Statements for the Year Ended 31 March 2024

12 Tangible fixed assets

	Fixtures, fittings and equipment £
Cost	
As at 1 April 2023 and 31 March 2024	49,497
Depreciation	
As at 1 April 2023	46,787
Charge for the year	678
As at 31 March 2024	47,465
Net book value	
As at 31 March 2024	2,032
As at 31 March 2023	2,710

Cumbria Family Support Ltd
Notes to the Financial Statements for the Year Ended 31 March 2024

13 Debtors

	2024 £	2023 £
Prepayments and accrued income	<u>1,350</u>	<u>1,129</u>

14 Creditors: Amounts falling due within one year

	2024 £	2023 £
Taxation and social security	33	-
Other creditors	1,972	-
Accruals and deferred income	790	790
	<u>2,795</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 2024 the Charity had commitments under operating leases of £12,518 (2023 - £19,018).

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 £11,134 (2023 - £9,287).

Contributions totaling £1,972 (2023 - £nil) were payable to the scheme at the end of the period and are included in creditors.

Cumbria Family Support Ltd
Notes to the Financial Statements for the Year Ended 31 March 2024

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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 2024

.....continued

19 Analysis of funds

	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
Designated Funds					
Contingency Fund	49,259	-	-	(15,765)	33,494
General Funds					
Unrestricted income fund	189,246	96,893	(168,034)	4,746	122,851
Restricted Funds					
Carlisle & Eden Home Based Family Support Fund	-	77,050	(77,050)	-	-
Allerdale Home Based Family Support Fund	4,787	69,127	(72,300)	-	1,614
Eden Contact Centre Fund	-	2,500	(5,883)	3,383	-
Carlisle Contact Centre Fund	-	2,500	(6,239)	3,739	-
Kendal Contact Centre Fund	-	2,500	(6,397)	3,897	-
Development Fund	1,022	35,500	(28,357)	-	8,165
SENDAC Finance	39,311	41,010	(33,378)	-	46,943
Allerdale Contact Centre Fund	8,337	-	(8,337)	-	-
	<u>53,457</u>	<u>230,187</u>	<u>(237,941)</u>	<u>11,019</u>	<u>56,722</u>
	<u>291,962</u>	<u>327,080</u>	<u>(405,975)</u>	<u>-</u>	<u>213,067</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 (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 2024

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Prior period

	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£		£
Designated Fund					
Contingency fund	40,939	-	-	8,320	49,259
General Funds					
Unrestricted income fund	150,180	151,993	(93,905)	(19,022)	189,246
Restricted Funds					
Carlisle & Eden Home Based Family Support Fund	-	129,105	(129,105)	-	-
Allerdale Home BASED family Support Fund	3,899	37,702	(36,814)	-	4,787
Eden Contact Centre Fund	-	2,500	(5,466)	2,966	-
Carlisle Contact Centre Fund	-	2,500	(6,805)	4,305	-
Kendal Contact Centre Fund	-	2,500	5,391	3,431	-
Development Fund	-	22,239	(21,217)	-	1,022
SENDAC Finance	40,094	19,376	(20,159)	-	39,311
Allerdale Contact Centre Fund	-	9,727	(1,390)	-	8,337
	43,993	225,649	(226,887)	10,702	53,457
	235,112	377,642	(320,792)	-	291,962

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 2024

..... continued

21 Net assets by fund

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
Tangible assets	2,032	-	2,032	2,710
Current assets	157,108	56,722	213,830	290,042
Creditors: Amounts falling due within one year	(2,795)	-	(2,795)	(790)
Net assets	<u>156,345</u>	<u>56,722</u>	<u>213,067</u>	<u>291,962</u>

Prior period

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Tangible assets	2,710	-	2,710	3,613
Current assets	236,585	53,457	290,042	232,389
Creditors: Amounts falling due within one year	(790)	-	(790)	(790)
Net assets	<u>238,505</u>	<u>53,457</u>	<u>291,962</u>	<u>235,212</u>