

REGISTERED COMPANY NUMBER: 04171758 (England and Wales)

REGISTERED CHARITY NUMBER: 1088693

Report of the Trustees and Unaudited Financial Statements for the
Year Ended 31st March 2023
for Carlisle One World Centre

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Carlisle One World Centre

Report of the Trustees for the Year Ended 31st March 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity Name Carlisle One World Centre

Registered Company Number 04171758 (England and Wales)

Registered Charity Number 1088693

Registered Office 2 Lowthians Lane
English Street
Carlisle
Cumbria
CA3 8JR

Trustees

Ms H M Boyling	Teacher
Revd Canon T J Hyslop	Clerk in Holy Orders (retired)
Dr J F McDowell	Retired
Ms E K Nicholson	None
Ms V Wood	Architect
Ms H Attewell	Charity Administrator
Mr N Hughes	Councillor

Resigned 12th May 2023

Company Secretary Revd Canon T J Hyslop

Independent examiner Mrs A Evans
A Evans Accountants
Highfield
Thurstonfield
Carlisle
CA5 6HE

STRUCTURE, GOVERNANCE AND MANAGEMENT

The company was incorporated on the 2nd March 2001. The date of registration with the Charity Commission was 1st October 2001.

Governing Document

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

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Company Limited by Guarantee

The liability of members is limited. Every member promises if the charity is dissolved while they remain a member, or within 12 months afterwards, to pay up to £1 towards the cost of dissolution and the liabilities incurred by the Charity while the contributor was a member.

OBJECTIVES AND ACTIVITIES

Public Benefit

The trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties.

ACHIEVEMENT AND PERFORMANCE

Charitable Activities

During the year 2022-2023 Carlisle One World Centre (COWC) continued its work of raising awareness about key global issues. Working both remotely and through face to face activities, the main areas of campaigning and support continued to be around Fairtrade, refugee support through Carlisle Refugee Action Group, Carlisle International Women's Group and the theme year of **Collaborations for Peace**.

Activities under the theme year included monthly peace vigils at Carlisle Cathedral between September 2022 and March 2023, a public event in Carlisle City Centre to mark the anniversary of the war in Ukraine in February 2023, presentations from the local Ukrainian group organiser, Alla Stoica, and Diana Vlad from Carlisle City of Sanctuary group at the COWC AGM in October and a talk by the charity's patron, Rae McGrath, in November on reasons for displacement. Throughout the year meetings were held and relations developed with both the Cumbria Museum of Military Life and Rose Castle. One of the highlights of the year was a visit to COWC by the High Sheriff of Cumbria, Alan McViety with his wife and members of the Cumbria Community Foundation to meet with trustees, staff, volunteers and some of the refugees supported by Carlisle Refugee Action Group in June.

Carlisle Refugee Action Group (CRAG) is a sub-group of COWC with regular reporting and financial monitoring undertaken by the COWC committee. In 2022-2023 CRAG received donations from individuals and fundraising activities of £12,963 (2022: £6,597) both through the Wonderful fundraising platform but also through charitable giving. Other grants of £15,386 (2022: £635) from the Cumbria Community Foundation, Cumbria Action for Sustainability, the PCC, BMR Foundation,

Carlisle One World Centre

Arnold Clark and the St. Vincent de Paul Society were received with additional funding of £43,375 (2022: £10,100) in grants from Cumbria County Council. Donations mostly went towards welcome and support to a new group of refugees in the city; people seeking asylum who were given 'contingency' accommodation in two Carlisle hotels through the Home Office. During the year over 400 individuals arrived in the city with an average population in the two designated hotels of 230 individuals, including children. CRAG purchased clothes, footwear, phones and other items to help them. As well as the material support, CRAG staff and volunteers started up weekly drop ins, conversation cafes, clothes distributions and coffee mornings. They hosted three major Welcome to Your City events through the City of Sanctuary project and organised several walks, outings, meals and other one off activities in the community. They produced Mythbuster documents, regular posts on social media and links with the mainstream media to raise awareness about the refugee crisis and news reports from both home and abroad. CRAG volunteers also played a key role in the collection and sorting of humanitarian aid to be sent to people from Ukraine stranded in Polish camps in April - June 2022 and played a role in the welcome of new arrivals from Ukraine in the city. Regular planning and information sharing meetings with third sector, voluntary and statutory partners took place throughout the year to coordinate and manage all of the above support.

During the year CRAG continued to deliver wide ranging practical support to the refugee families from Syria, Iraq and Sudan who have resettled in Carlisle. CRAG's drop-in sessions with additional language and mentoring support took place throughout the year at Greystone Community Centre and in the community. Staff and volunteers also helped with theoretical and practical preparations for driving tests as part of the Minutes for Miles project. Many of the recipients were able to pay for their own driving lessons thanks to support from the Cumbria Community Foundation Welcome Fund. In November an innovative Driving in the UK training day was held for Ukrainian refugees at the University of Cumbria.

Additional activities for the families were offered in the form of IT equipment, celebration meals, Eid visits and gifts, thanks to toys from CFM Cash for Kids, and other one off events.

Throughout the year the **Carlisle International Women's Group** continued to meet for coffee mornings and events in partnership with Pride in North Cumbria and Tullie House, working closely with Carlisle Refugee Action Group. International Women's Day 2023 was marked with a well attended and very enjoyable celebration shared meal at the Tithe Barn.

Fairtrade activities took place throughout the year. The Carlisle Fairtrade Advisory Group organised walks, quizzes, talks and other Fairtrade events, the highlight being a talk by campaigner and long distance walker Pushpanah Krishnamurthy as part of Fairtrade Fortnight, working closely with the local Co-operative Stores and the team of member pioneers.

COWC continued to host a safe, affordable room for counselling and small meetings during the year at the centre on Lowthians Lane.

The staff and trustees of COWC are extremely grateful to all its supporters, partners, funders and volunteers for contributing to its work in the last year.

FINANCIAL REVIEW

Reserves Policy

The trustees have agreed a Reserves Policy of 4 months expenditure.

Results for Year

The charity has a surplus for the year of £20,738 after increasing income from £17,748 last year to £73,186 this year. Total expenditure increased from £26,427 to £52,448 during the year. Total funds at 31 March 2023 are £34,970 with £25,166 being restricted and unrestricted/free reserves of £9,804.

FUTURE DEVELOPMENTS

The charity intends to continue its activities associated with raising awareness of global issues, promoting Fairtrade and campaigning for global justice. The theme for 2023-24 will be Root Causes - why people leave their homes. A continuing focus in the new financial year will be the independence of Carlisle Refugee Action Group.

Approved by order of the board of trustees on

..... 19/09/2023 and signed on its behalf by:



Trustee

JOHN F. McDOWELL Co-Chair

Independent Examiner's Report to the Trustees of Carlisle One World Centre

I report on the accounts of the company for the year ended 31st March 2023, which are set out on pages 6 to 12.

Responsibilities and basis of report

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

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, I have examined your charity's accounts as required under section 145 of the Charities Act 2011 ('the act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept as required by section 386 of the Companies Act 2006 and section 130 of the Charities Act; or
2. That the accounts do not accord with those records; or
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. That there is further information needed for a proper understanding of the accounts.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission I have found no matters that require drawing to your attention in order to enable a proper understanding of the accounts to be reached.



Alison Evans
CPFA FMAAT
A Evans Accountants
Highfield
Thurstonfield
Carlisle
Cumbria
CA5 6HE

Date: 26/09/2023

Statement of Financial Activities for the Year Ended 31st March 2023

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
INCOMING RESOURCES					
Incoming resources from generating funds:					
Donations	2	4,841	5,639	10,480	4,025
Activities for generating funds	3	2,483	-	2,483	2,572
Investment Income	4	424	-	424	116
Charitable activities	2	738	59,061	59,799	11,035
		8,486	64,700	73,186	17,748
TOTAL INCOMING RESOURCES					
RESOURCES EXPENDED					
Cost of generating funds:					
Fundraising costs					
Charitable activities	5	8,177	43,695	51,872	25,637
Governance Costs	5	576	-	576	790
		8,752	43,695	52,448	26,427
TOTAL RESOURCES EXPENDED					
NET INCOME / (OUTGOINGS) RESOURCES BEFORE TRANSFERS					
Transfer between funds	10 / 11	(266)	21,005	20,738	(8,679)
		2,889	(2,889)	-	-
NET INCOME / (EXPENDITURE) FOR THE YEAR					
		2,623	18,115	20,738	(8,679)
RECONCILIATION OF FUNDS					
Total funds brought forward		7,181	7,051	14,231	22,910
TOTAL FUNDS CARRIED FORWARD		9,804	25,166	34,970	14,231

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 9 to 13 for part of these financial statements

Balance Sheet at 31st March 2023

	Note	2023 £	2023 £	2022 £	2022 £
Current Assets					
Debtors	7	469		1	
Cash at bank and in hand		<u>34,990</u>		<u>16,289</u>	
		35,459		16,290	
Liabilities					
Creditors: Amounts falling due within one year	8	<u>489</u>		<u>2,058</u>	
				2,058	
NET ASSETS			<u><u>34,970</u></u>		<u><u>14,231</u></u>
FUNDS					
Restricted funds	10		25,166		7,051
Unrestricted income funds	11		<u>9,804</u>		<u>7,181</u>
Total Funds			<u><u>34,970</u></u>		<u><u>14,231</u></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2023 in accordance with Section 476 of the Companies Act 2006.

- (a) The trustees acknowledge their responsibilities for ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) Preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The financial statements were approved by the Board of Trustees on

..... 19/09/2023 and were signed on its behalf by:

Trustee

JOHN A. McDOWELL

G-Chair

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

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming Resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources Expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. VOLUNTARY INCOME

	Unrestricted	Restricted		
	Funds	Funds	Total Funds	Total Funds
	2023	2023	2023	2022
	£	£	£	£
Donations	4,841	5,639	10,480	4,025
Gift aid tax reclaim	468	-	-	-
Grants	-	58,761	58,761	11,035
Sales of food vouchers	-	-	-	-
Other	270	300	570	-
	5,579	64,700	69,811	15,060

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

Grants received, included in the above, are as follows:

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
CCC Mentoring Grant	-	34,000	34,000	8,000
CCC City of Sanctuary	-	2,200	2,200	2,100
Cash 4 Kids	-	-	-	350
Pride in North Cumbria for Panah project	-	-	-	585
CCC Asylum Seekers	-	7,175	7,175	-
Cumbria Community Foundation	-	9,592	9,592	-
Cumbria Action for Sustainability	-	294	294	-
Arnold Clark - Private Driving Lessons	-	2,000	2,000	-
BMR Foundation - Private Driving Lessons	-	2,000	2,000	-
Cumbria Police & Crime Commissioner - Driving	-	1,500	1,500	-
	-	58,761	58,761	11,035

3. ACTIVITIES FOR GENERATING FUNDS

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Contributions towards rent etc	804	-	804	804
Membership	1,679	-	1,679	1,618
Fundraising	-	-	-	150
	2,483	-	2,483	2,572

4. INVESTMENT INCOME

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Deposit account interest	424	-	424	116
	424	-	424	116

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

5. RESOURCES EXPENDED

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Charitable Activities				
Rates and Water	142	-	142	142
Insurance	401	-	401	237
Light, Heat and Power	582	-	582	336
Telephone and Broadband	331	-	331	32
Expenses	1,986	18,761	20,747	7,982
Development Officers	3,530	24,934	28,464	16,057
Rent	1,000	-	1,000	1,000
Cleaning	206	-	206	338
	8,177	43,695	51,872	26,124
Governance Costs				
Accountancy	540	-	540	250
Bank Charges	36	-	36	53
	576	-	576	303
Total Resources Expended	8,752	43,695	52,448	26,427

6. TRUSTEE REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2023 (2022 : Nil)

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2023 (2022: Nil).

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade Debtors	-	-
Other Debtors	469	1
	469	1

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

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade Creditors	-	2,046
Other Creditors	489	13
	<u>489</u>	<u>2,058</u>

9. MOVEMENT IN FUNDS

Transfer between funds

Transfer from the CRAG fund to Core fund relates to 5% of the former (with the exception of grant funding from Carlisle City Council - City of Sanctuary & Asylum Seekers as these related to reimbursement for costs incurred) which is due to the latter as a contribution to the costs incurred.

10. RESTRICTED FUNDS

	Balance at 1st April 2022 £	Incoming Resources £	Outgoing Resources £	Transfers £	Balance at 31st March 2023 £
CRAG General	838	864	(599)	(2,903)	(1,800)
Hilden	214	-	(228)	14	0
Asylum Seekers	-	12,380	(10,207)	-	2,173
CCC Mentoring	4,621	34,000	(23,059)	-	15,561
Cumbria Community Foundation	-	9,592	(5,623)	-	3,969
CCC City of Sanctuary	1,378	2,364	(2,577)	-	1,165
PCC Driving Lessons	-	1,500	(724)	-	776
Arnold Clark Driving Lessons	-	4,000	(678)	-	3,322
	<u>7,051</u>	<u>64,700</u>	<u>(43,695)</u>	<u>(2,889)</u>	<u>25,166</u>

	Balance at 1st April 2021	Incoming Resources	Outgoing Resources	Transfers	Balance at 31st March 2022
Prior Year					
CRAG FUND	14,566	15,628	(20,438)	(505)	7,050
	<u>14,366</u>	<u>13,628</u>	<u>(20,438)</u>	<u>(505)</u>	<u>7,050</u>

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

11.UNRESTRICTED FUNDS

	Balance at 1st April 2022 £	Incoming Resources £	Outgoing Resources £	Transfers £	Balance at 31st March 2023 £
Current Year					
General Fund	6,863	8,065	(7,863)	2,738	9,804
Fairtrade	-	221	(334)	113	-
Ukraine Appeal	100	200	(300)	-	-
Panah Project	218	-	(255)	38	-
	<u>7,181</u>	<u>8,486</u>	<u>(8,752)</u>	<u>2,889</u>	<u>9,804</u>
Prior Year					
	Balance at 1st April 2021	Incoming Resources	Outgoing Resources	Transfers	Balance at 31st March 2022
General Fund	8,544	4,120	(5,989)	505	7,181
	<u>8,544</u>	<u>4,120</u>	<u>(5,989)</u>	<u>505</u>	<u>7,181</u>

12.ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Current Year			
Current Assets	10,293	25,166	35,459
Creditors	(489)	-	(489)
Net Assets	<u>9,804</u>	<u>25,166</u>	<u>34,970</u>
Prior Year			
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Current Assets	7,681	8,609	16,290
Creditors	(500)	(1,558)	(2,058)
Net Assets	<u>7,181</u>	<u>7,051</u>	<u>14,231</u>

The following pages do not form part of the statutory financial statements which are the subject of the independent examiner's report on page 6.

Detailed statement of financial activities Year Ended 31st March 2023

Unrestricted Fund

Core Fund

INCOME FROM:

Voluntary Income

Donations	4,420
Fairtrade	221
Ukraine Appeal	200
	<u>4,841</u>

Activities for generating funds

Membership	1,679
Contribution towards rent / utilities	804
	<u>2,483</u>

Investment Income

Bank interest receivable	424
	<u>424</u>

Charitable Activities

Contributions towards expenses	270
Gift Aid Reclaim	468
	<u>738</u>

Total Income	<u><u>8,486</u></u>
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EXPENDITURE ON:

Charitable Activities

Rates and Water	142
Insurance	401
Light, Heat and Power	582
Telephone and Broadband	331
Expenses	1,986
Development Officer	3,530
Rent	1,000
Cleaning	206
	<u>8,177</u>

Governance Costs

Accountancy	540
Bank Charges	36
	<u>576</u>

Total Expenditure	<u><u>8,752</u></u>
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Surplus / (Deficit) for Year	<u><u>(266)</u></u>
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Detailed statement of financial activities Year Ended 31st March 2023

Unrestricted Fund

	2023 £
Carlisle Refugee Action Group (CRAG) Fund	
INCOME FROM:	
Voluntary Income	
Donations	5,639
	<u>5,639</u>
Charitable Activities	
CCC Mentoring Grant	34,000
CCC City of Sanctuary	2,200
CCC Asylum Seekers	7,175
Cumbria Community Foundation	9,592
Cumbria Action for Sustainability	294
Arnold Clark - Private Driving Lessons	2,000
BMR Foundation - Private Driving Lessons	2,000
Cumbria Police & Crime Commissioner - Driving	1,500
Contributions towards expenses	300
	<u>59,061</u>
Total Income	<u><u>64,700</u></u>
EXPENDITURE ON:	
Charitable Activities	
Expenses	18,761
Development Officers	24,934
	<u>43,695</u>
Total Expenditure	<u><u>43,695</u></u>
Surplus / (Deficit) for Year	<u><u>21,005</u></u>