

Eden Carers

(A company limited by guarantee)

Annual Report and Financial Statements

31 March 2021

Company registration number: 04929903

Charity registration number: 1101719



Eden Carers

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Eden Carers

Reference and Administrative Details

Charity name	Eden Carers
Charity registration number	1101719
Company registration number	04929903
Principal office	The Office Mardale Road PENRITH CA11 9EH
Registered office	The Office Mardale Road PENRITH CA11 9EH
Trustees	S Nicholson J M Walsh (resigned 16 June 2020) L Watt T Bell P Day J K Oliphant (resigned 20 January 2021) C A Greenhalgh (appointed 3 September 2020) C Maxwell (appointed 9 August 2021)
Accountant	Dodd & Co Limited FIFTEEN Rosehill Montgomery Way Rosehill Estate CARLISLE CA1 2RW

Eden Carers

Trustees' Report for the Year Ended 31 March 2021

The Trustees (who are also directors of the Charity for the purposes of the Companies Act) have pleasure in presenting their annual report together with the financial statements of Eden Carers (the Charity) for the period ended 31 March 2021. The financial statements have been prepared in accordance with the accounting policies set out in the 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 Standard applicable in the UK and Republic of Ireland.

Structure, governance and management Constitution

The Charity was established under a Constitution adopted on 14 February 2001, and was registered with the Charity Commission on the 7 June 2001 (registration number 1086955). The charity was incorporated as a charitable company limited by guarantee on 13 October 2003 and the new company registered with the Charity Commission (registration number 1101719).

Organisational structure and decision making

The Trustees when complete consist of at least three and not more than twelve individuals, all of whom must be Members of the Charity. The Trustees are elected by the Charity's Members at the Annual General Meeting (AGM). One third of the Trustees must retire at each AGM but all Trustees may immediately stand for re-election and may be reappointed. The Chair of the board is responsible for the induction of any new Trustee. Several of the current Trustees have experience of being a Carer.

Risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Objectives and activities

The objectives of the Charity are to assist Carers by providing information, support, practical help, advice, assistance, services and advocacy.

Eden Carers works to ensure that Carers, from the age of 5+ are recognised and valued for their contribution to society and that all Carers in Eden receive support and information which will assist them in their caring roles and enable them to fulfil their own needs as individuals.

The Charity's mission statement:

'Enhancing lives by delivering an effective service by a passionate and professional team empowering carers through a needs led creative approach.'

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

Achievements and performance, from the Chairman:

Once again, the Chair and Trustees of Eden Carers would like to acknowledge the hard work and commitment and sincerely thank each and every one of the staff and volunteers, past and present that continue to make this organisation what it is. Their efforts, conscientiousness, tenacity, and flexibility, make a difference on a daily basis to the lives of so many people throughout the Eden Valley.

This year has been a year like no other, an extraordinarily challenging period in all our lives, which at times felt as if it were dragging its heels and testing all our resolve, and one in which the only thing certain was uncertainty. We're locked down, we're partly free, the end is in sight, oh no its not, and now we're back to square one; it felt as if we are all enmeshed in a surreal and incredibly high stakes waiting game that nobody knew the duration of. And though the cost in lives taken prematurely and families shattered in the Eden Valley and beyond should not, cannot be understated, leadership emerged at every level, and personal responsibility and a sense of our shared humanity were allowed to flourish. The role of caring in the widest sense was recognized and the role of carers and the mechanisms to support them, became more critical and necessary than ever.

Eden Carers

Trustees' Report for the Year Ended 31 March 2021

The Chair and Trustees would like to recognise the work that Dani, the Chief Executive of Eden Carers, has led during this uncertain period. She continues to be a leading light in the Coalition of Cumbria's third sector caring organisations and a shining example of stability in Cumbria's wider third sector. The successful securing of contracts going forward provides a welcome degree of certainty and sustainability in what may prove to be an increasingly uncertain and challenging operating environment. The issues facing Eden Carers, rurality, an increasingly crowded and competitive marketplace, and a seemingly endlessly tightening commissioning climate, remain significant. Eden Carers is as well-equipped as it can be to deal with many of the uncertainties we face. However, there is no room for complacency, and the current debate surrounding the development of unitary authorities in Cumbria is a cause for concern.

Highlights from this year include:

- Securing grants that enabled us to:
 - Work effectively remotely and purchase necessary stocks of PPE. National Lottery and Masonic Foundation.
 - Deliver trips and activities during the school holidays to our Young Carers, thanks to a grant from Awards 4 All. We have been able to carry forward the under spend; due to Covid, until December 2021.
 - Grants from the North Cumbria CCG, to deliver 'Health & Wellbeing Calls' to Carers being discharged from hospital.
 - Grants from EDC and CCC to redistribute directly to Carers in financial need as a result of Covid.
- We retained our ISO 9001:2015 quality mark.
- We continued honing systems, searching for 'best value for money' in contracts and reviewing our policies and procedures.
- We welcomed new colleagues and said goodbye to others.
- Despite Covid the collective attendance at our Young Carers after school Zoom clubs and school holiday trips / activities was 560.
 - Collective attendance at our Adult / Parent Carer activities, hubs, sits and trips decreased during Covid, as we were unable to provide many of them. However 43 Carer were able to attend the activities we were able to deliver. At Christmas we delivered 73 Poinsettias to those Carers enrolled in the Life After Caring program.
- Staff delivered over 96 Networking / Awareness raising sessions to the wider Eden / Cumbrian community; primarily via Zoom and TEAM.
- We continued to deliver virtual hubs and started a Book Club during lockdown.
- We continue to strengthen and form new partnerships. Working closely with CCC and the North Cumbria CCG on the vaccination of rollout of Unpaid Carers.
- We engaged with 205 new Carers and continued to support over 800 Carers known to us in Eden.

Eden Carers continued to deliver services throughout lockdown with staff working remotely from home and accessing the office when needed. Covid has affected our finances with decreased donations and changes in our spending priorities. We are however in a position at the end of this financial year to continue to deliver services during Covid with office / remote working and a full complement of staff.

Whilst the Charity's main objectives for next year remain similar to those for this year and reflect the outcomes of our business planning events, an important focus will be on Unidentified Carers, unmet needs and financial stability.

As with so many other services, Covid has had a huge impact on how much our volunteers have been able to contribute to Eden Carers this year. Many of our volunteer led services were not able to run safely during the lockdown and we have had to formulate new ways of working to enable our volunteers to still have some involvement in supporting Carers whilst following all the Covid restrictions.

Eden Carers
Trustees' Report for the Year Ended 31 March 2021

Our Respite Sitting Service was no longer able to run, although we were able to re-establish outdoor walking sits for Carers where this was practicable in the better weather. Likewise the usual Carers' Hubs were unable to run as most venues were closed or Carers too vulnerable to attend.

The Men's Hub did however, manage to meet outside monthly and complete some additional outdoor walks. The Volunteer Admin and IT support sessions were also able to continue on a reduced basis.

Three new services were brought in during Covid; Online Zoom Club for Young Carers, Companionship Calling and the Online Book Club, all of these services have been supported or led by volunteers.

Eden Carers volunteers provided 130 hours of support throughout the year. This breaks down as follows:

- 12 Outdoor Men's Social Hubs / Walks
- 4 Outdoor Walking Sitting Services
- 7 Admin Sessions from volunteers at home
- 5 IT Support home visits
- 9 Online Zoom Club Sessions for Young Carers
- 24 Companionship Calls
- 1 Online Book Club

We are very grateful for the ongoing support and understanding that we have had from our volunteers during this particularly challenging year.

Reserves policy

The Trustees have established a policy to maintain unrestricted funds, which are the free reserves of the Charity, at a level sufficient to meet its inescapable commitments (currently £135,000) in line with our statutory obligations. For example property rental, redundancy payments and to provide a basic information and signposting service to Carers for at least six months. The Charity's unrestricted funds are therefore sufficient to meet these costs. The Charity's unrestricted funds are £314,759 and therefore sufficient to meet these costs. The free reserves of the charity at the year end were £303,639.

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 1 November 2021 and signed on its behalf by:



T Bell
Trustee

Eden Carers

Trustees' Responsibilities in relation to the Financial Statements

The trustees (who are also directors of Eden Carers 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

Eden Carers

I report on the accounts of the company for the year ended 31 March 2021, which are set out on pages 7 to 20.

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.



Joanne Thomlinson FCA
Dodd & Co Limited
Chartered Accountants

1 November 2021

FIFTEEN Rosehill
Montgomery Way
Rosehill Estate
CARLISLE
CA1 2RW

Eden Carers

Statement of Financial Activities (including Income and Expenditure Account) for the Year Ended 31 March 2021

		Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	Note	£	£	£	£
Income and endowments from:					
Donations and legacies	2	13,915	-	13,915	4,770
Investments	3	1,067	-	1,067	1,461
Charitable activities	4	1,000	318,693	319,693	241,185
Total income and endowments		<u>15,982</u>	<u>318,693</u>	<u>334,675</u>	<u>247,416</u>
Expenditure on:					
Charitable activities		9,251	256,074	265,325	239,602
Total expenditure		<u>9,251</u>	<u>256,074</u>	<u>265,325</u>	<u>239,602</u>
Net income before transfers		6,731	62,619	69,350	7,814
Transfers					
Transfers between funds		<u>3,343</u>	<u>(3,343)</u>	-	-
Net movements in funds		10,074	59,276	69,350	7,814
Reconciliation of funds					
Total funds brought forward		<u>304,685</u>	<u>77,302</u>	<u>381,987</u>	<u>374,173</u>
Total funds carried forward		<u>314,759</u>	<u>136,578</u>	<u>451,337</u>	<u>381,987</u>

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

The notes on pages 9 to 20 form an integral part of these financial statements.

Eden Carers
Company registration number: 04929903
Balance Sheet as at 31 March 2021

		2021		2020	
	Note	£	£	£	£
Fixed assets					
Tangible assets	10		11,120		15,654
Current assets					
Debtors	11	9,140		13,320	
Cash at bank and in hand		463,402		385,460	
		<u>472,542</u>		<u>398,780</u>	
Creditors: Amounts falling due within one year	12	<u>(32,325)</u>		<u>(32,447)</u>	
Net current assets			<u>440,217</u>		<u>366,333</u>
Net assets			<u>451,337</u>		<u>381,987</u>
The funds of the charity:					
Restricted funds			136,578		77,302
Unrestricted funds					
Unrestricted income funds			<u>314,759</u>		<u>304,685</u>
Total charity funds			<u>451,337</u>		<u>381,987</u>

For the financial year ended 31 March 2021, 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 1 November 2021 and signed on its behalf by:



T Bell
Trustee

The notes on pages 9 to 20 form an integral part of these financial statements.

Eden Carers

Notes to the Financial Statements for the Year Ended 31 March 2021

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

These financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern 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.

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.

Further details of each fund are disclosed in note 17.

Eden Carers

Notes to the Financial Statements for the Year Ended 31 March 2021

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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.

Incoming resources from tax reclaims are included in the statement of financial activities at the same time as the gift to which they relate.

Investment income 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, probability of receipt and the amount can be measured with sufficient reliability.

Expenditure

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

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

Support costs

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

Taxation

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

Fixed assets

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

Depreciation

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

Fixtures, fittings and equipment	3-5 years straight line basis
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Eden Carers

Notes to the Financial Statements for the Year Ended 31 March 2021

..... 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.

Eden Carers

Notes to the Financial Statements for the Year Ended 31 March 2021

..... continued

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.

2 Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Donations and legacies				
Appeals and donations	9,540	-	9,540	4,113
Gift Aid tax reclaimed	375	-	375	657
Community Foundation Tyne & Wear and Northumberland	4,000	-	4,000	-
	<u>13,915</u>	<u>-</u>	<u>13,915</u>	<u>4,770</u>

All of the donations and legacies income in 2020 related to unrestricted funds.

3 Investments

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Interest on cash deposits	<u>1,067</u>	<u>-</u>	<u>1,067</u>	<u>1,461</u>

All of the investment income in 2020 related to unrestricted funds.

Eden Carers

Notes to the Financial Statements for the Year Ended 31 March 2021

..... continued

4 Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Grants and contract income	-	293,087	293,087	239,277
Government grants	-	25,498	25,498	-
Other	1,000	108	1,108	1,908
	<u>1,000</u>	<u>318,693</u>	<u>319,693</u>	<u>241,185</u>

All of the income from charitable activities in 2020 related to restricted funds.

5 Expenditure

	Adult carers £	Young carers £	Total 2021 £	Total 2020 £
Direct costs				
Employment costs	181,741	3,505	185,246	179,275
Covid-19 emergency grants	10,550	4,993	15,543	-
Repairs and maintenance	530	-	530	3,124
Travel and subsistence	2,462	-	2,462	6,913
	<u>195,283</u>	<u>8,498</u>	<u>203,781</u>	<u>189,312</u>
Support costs				
Rent and rates	17,878	-	17,878	17,808
Insurance	1,427	-	1,427	1,356
Telephone and fax	5,285	78	5,363	2,013
Office expenses	12,597	43	12,640	7,072
Printing, postage and stationery	3,274	667	3,941	2,733
Trade subscriptions	431	-	431	662
Sundry expenses	3,267	2,950	6,217	7,503
Advertising	666	-	666	970
Accountancy fees	3,469	-	3,469	2,728
Independent examiner's fee	530	-	530	530
Legal and professional fees	768	-	768	1,536
Bank charges	337	-	337	354
Depreciation of fixtures, fittings and equipment	7,877	-	7,877	5,025
	<u>57,806</u>	<u>3,738</u>	<u>61,544</u>	<u>50,290</u>
	<u>253,089</u>	<u>12,236</u>	<u>265,325</u>	<u>239,602</u>

Of the expenditure in 2020, £7,104 related to unrestricted funds and £232,498 related to restricted funds.

Eden Carers

Notes to the Financial Statements for the Year Ended 31 March 2021

..... continued

6 Governance costs

	2021	2020
	£	£
Accountancy fees	3,469	2,728
Independent examiner's fee	530	530
Legal and professional fees	768	1,536
	<u>4,767</u>	<u>4,794</u>

7 Trustees' remuneration and expenses

No trustees received any remuneration or reimbursement for costs incurred during the year.

8 Net income

Net income is stated after charging:

	2021	2020
	£	£
Depreciation of tangible fixed assets	<u>7,877</u>	<u>5,025</u>

9 Employees' remuneration

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

	2021	2020
	No.	No.
Charitable activities	<u>9</u>	<u>9</u>

The aggregate payroll costs of these persons were as follows:

	2021	2020
	£	£
Wages and salaries	165,991	160,949
Social security	8,099	8,905
Other pension costs	8,300	8,016
	<u>182,390</u>	<u>177,870</u>

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

The key management personnel comprise the Trustees. The total employee benefits of the key management personnel of the Charity were £nil (2019 - £nil).

Eden Carers

Notes to the Financial Statements for the Year Ended 31 March 2021

..... continued

10 Tangible fixed assets

	Fixtures, fittings and equipment £
Cost	
As at 1 April 2020	42,257
Additions	3,343
As at 31 March 2021	<u>45,600</u>
Depreciation	
As at 1 April 2020	26,603
Charge for the year	7,877
As at 31 March 2021	<u>34,480</u>
Net book value	
As at 31 March 2021	<u>11,120</u>
As at 31 March 2020	<u>15,654</u>

11 Debtors

	2021 £	2020 £
Trade debtors	-	3,920
Other debtors	381	646
Prepayments and accrued income	8,759	8,754
	<u>9,140</u>	<u>13,320</u>

12 Creditors: Amounts falling due within one year

	2021 £	2020 £
Trade creditors	15	556
Taxation and social security	2,616	2,635
Other creditors	901	893
Accruals and deferred income	28,793	28,363
	<u>32,325</u>	<u>32,447</u>

Eden Carers

Notes to the Financial Statements for the Year Ended 31 March 2021

..... continued

13 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 £1 towards the assets of the charity in the event of liquidation.

14 Operating lease commitments

As at 31 March 2021 the charity had total future minimum lease payments under non-cancellable operating leases as follows:

	Land and Buildings		Other	
	2021 £	2020 £	2021 £	2020 £
Within one year	11,592	11,592	204	205
Within two and five years	11,592	23,184	-	204
	<u>23,184</u>	<u>34,776</u>	<u>204</u>	<u>409</u>

15 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 £8,300 (2020 - £8,016).

Contributions totalling £901 (2020 - £893) were payable to the scheme at the end of the period and are included in creditors.

Eden Carers

Notes to the Financial Statements for the Year Ended 31 March 2021

..... continued

16 Related parties

Controlling entity

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

17 Analysis of funds

	At 1 April 2020	Incoming resources	Resources expended	Transfers	At 31 March 2021
	£	£	£	£	£
General Funds					
Core	299,915	6,317	(9,251)	3,343	300,324
Adult Unrestricted	3,775	3,915	-	-	7,690
Young Unrestricted	995	5,750	-	-	6,745
	<u>304,685</u>	<u>15,982</u>	<u>(9,251)</u>	<u>3,343</u>	<u>314,759</u>
Restricted Funds					
CSC Main Contract	60,411	218,772	(180,609)	-	98,574
Other Restricted Funds	5,350	-	(5,350)	-	-
Awards 4 All	6,756	-	(2,093)	-	4,663
CCC Neighbourhood Forum	-	10,498	(5,498)	-	5,000
Newcastle Community Foundation	1,285	-	(1,285)	-	-
Cumbria Community Foundation	-	2,284	(620)	(1,064)	600
National Lottery - LAC	-	38,774	(36,091)	(2,279)	404
Discharge Pathway 0 - CVS	3,500	8,625	(9,365)	-	2,760
Eden District Council	-	15,000	(10,550)	-	4,450
Cumbria Youth Alliance	-	3,000	(3,000)	-	-
Masonic Charitable Society	-	21,740	(1,613)	-	20,127
	<u>77,302</u>	<u>318,693</u>	<u>(256,074)</u>	<u>(3,343)</u>	<u>136,578</u>
	<u>381,987</u>	<u>334,675</u>	<u>(265,325)</u>	<u>-</u>	<u>451,337</u>

Eden Carers

Notes to the Financial Statements for the Year Ended 31 March 2021

..... *continued*

CSC Main Contract - restricted to deliver statutory carers assessments to adult carers and 1:1 support via an array of methods and activities.

Other Restricted Funds - funds raised where the donor has placed restrictions on the use of the funds, to be used for specific services in furtherance the objectives of the charity.

CCC Neighbourhood Forum - restricted to provide trips and activities for young carers.

Newcastle Community Foundation - restricted to provide trips and activities for young carers.

Cumbria Community Foundation - restricted to provide a laptop and staff time to deliver Pathway-0 phone calls.

National Lottery LAC - restricted to support Former Carers for up to one year after their caring role has ended.

Discharge Pathway 0 CVS - restricted to fund well-being telephone calls to vulnerable people discharged from the acute hospitals.

Awards for All - restricted to provide trips and activities for Young Carers; for 1 year, during the school holidays.

Eden District Council - Covid emergency fund restricted to distribute grants to carers who have been financially disadvantaged due to Covid.

Cumbria Youth Alliance - restricted to promote emotional resilience in young carers aged 14 - 25.

Masonic Charitable Society - restricted to provide mobile phones and laptops, funding for respite activities for young and adult carers as well as supporting volunteers to build confidence in IT usage,

Eden Carers

Notes to the Financial Statements for the Year Ended 31 March 2021

..... continued

Prior period

	At 1 April 2019	Incoming resources	Resources expended	Transfers	At 31 March 2020
	£	£	£	£	£
General Funds					
Core	292,327	1,461	(7,104)	13,231	299,915
Adult Unrestricted	-	3,775			3,775
Young Unrestricted	-	995			995
	<u>292,327</u>	<u>6,231</u>	<u>(7,104)</u>	<u>13,231</u>	<u>304,685</u>
Restricted Funds					
CCC Young Carers	103	-	(103)	-	-
CSC Main Contract	30,527	220,572	(190,688)	-	60,411
CSC Parent Carers	471	-	(471)	-	-
CCC Life After Caring	70	-	(70)	-	-
Other Restricted Funds	47,212	-	(28,631)	(13,231)	5,350
Awards 4 All	-	7,311	(555)	-	6,756
CCC Neighbourhood Forum	227	-	(227)	-	-
Newcastle Community Foundation	-	1,900	(615)	-	1,285
Cumbria Community Foundation	3,236	-	(3,236)	-	-
National Lottery - LAC	-	7,902	(7,902)	-	-
Discharge Pathway 0 - CVS	-	3,500	-	-	3,500
	<u>81,846</u>	<u>241,185</u>	<u>(232,498)</u>	<u>(13,231)</u>	<u>77,302</u>
	<u>374,173</u>	<u>247,416</u>	<u>(239,602)</u>	<u>-</u>	<u>381,987</u>

18 Transfers

The transfers between funds represent restricted funds received to purchase fixed assets. Once the assets were purchased the original restriction on the funds was met and the funds were therefore transferred to unrestricted, in line with the SORP.

Eden Carers

Notes to the Financial Statements for the Year Ended 31 March 2021

..... continued

19 Net assets by fund

	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
Tangible assets	11,120	-	11,120	15,654
Current assets	335,964	136,578	472,542	398,780
Creditors: Amounts falling due within one year	(32,325)	-	(32,325)	(32,447)
Net assets	<u>314,759</u>	<u>136,578</u>	<u>451,337</u>	<u>381,987</u>

Prior period

	Unrestricted Funds	Restricted Funds	Total Funds 2020	Total Funds 2019
	£	£	£	£
Tangible assets	15,654	-	15,654	7,448
Current assets	321,478	77,302	398,780	389,975
Creditors: Amounts falling due within one year	(32,447)	-	(32,447)	(23,250)
Net assets	<u>304,685</u>	<u>77,302</u>	<u>381,987</u>	<u>374,173</u>