

# CHARITY COMMISSION

## **Eden Carers**

known as  
Carer Support Eden

**(A company limited by guarantee)**

### **Annual Report and Financial Statements**

**31 March 2022**

**Company registration number: 04929903**  
**Charity registration number: 1101719**



**Eden Carers  
known as  
Carer Support Eden  
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**Eden Carers  
known as  
Carer Support Eden**

**Reference and Administrative Details**

<b>Charity name</b>	Eden Carers known as Carer Support Eden
<b>Charity registration number</b>	1101719
<b>Company registration number</b>	04929903
<b>Principal office</b>	The Office Mardale Road PENRITH CA11 9EH
<b>Registered office</b>	The Office Mardale Road PENRITH CA11 9EH
<b>Trustees</b>	S Nicholson  L Watt  T Bell (Resigned 10 March 2022)  P Day  C A Greenhalgh  C Maxwell (Appointed 9 August 2021)  J R Nicol (Appointed 26 April 2022)
<b>Accountant</b>	Dodd & Co Limited FIFTEEN Rosehill Montgomery Way Rosehill Estate CARLISLE CA1 2RW

**Eden Carers  
known as  
Carer Support Eden**

**Trustees' Report for the Year Ended 31 March 2022**

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:**

Another challenging year for the Eden Carers team. I would like to extend sincere thanks to all staff and volunteers for continuing to ensure that Eden Carers provide exemplary support and care to all those it helps on a daily basis.

As we emerge more from the spectre of Covid, we have begun to see how the changes we were forced to make to operations have provided us and our service users with opportunities to innovate in terms of our service provision. We will continue to take advantage of these and indeed develop them for the benefit of our carers.

The Chair and Trustees would like to recognise the contribution of Dani, the Chief Executive of Eden Carers, over the year. Her absolute commitment to ensuring the best outcomes for Carers and the long term sustainability of Eden Carers drives us all forward. Over the period we have secured a number of funding streams which allow us to plan effectively and introduce more support services.

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**Trustees' Report for the Year Ended 31 March 2022**

We recognise that there is uncertainty around the creation of the unitary authorities for Cumbria and what that will mean for Eden Carers. We continue to monitor developments at our board and management meetings and are engaging with the local authority to ensure we have all the information we need to plan for the future. We are confident that Eden Carers is as well-equipped as it can be to deal with many of the uncertainties we face.

Highlights from this year include:

- Securing grants that enabled us to:
- Deliver trips and activities during the school holidays to our Young Carers, thanks to a grant from the Masonic Charitable Foundation.
- 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.
- Attendance at our Young Carers Pizza Club, Saturday events and school holiday trips/activities was 208.
- Collective attendance at our Adult/Parent Carer/Life After Caring activities, hubs, sits and trips totalled 916.
- Staff delivered over 101 Networking/Awareness raising sessions to the wider Eden/Cumbrian community; primarily via Zoom and TEAMS.
- We continued to deliver our virtual Book Club and themed talks for Carers.
- We continue to strengthen and form new partnerships. Working closely with CCC and the North Cumbria CCG, Health Watch Cumbria and NHS Improvement on improving discharge by communicating with Carers.
- We engaged with 319 new Carers and continued to support over 900 Carers known to us in Eden.

Eden Carers continued to deliver services throughout Covid, with staff working remotely from home, accessing the office when needed and meeting with Carers in outdoor spaces. We have come through Covid as a stronger organisation, more confident and flexible in our delivery, more respected amongst colleagues within the statutory services and ready whatever challenges the future holds.

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.

When Covid restrictions allowed, we gradually reopened our Volunteer run services over the last year. As both Volunteers and Carers became used to 'living with Covid' we restarted our Carer Coffee Hubs, in July 2021, while in house Companionship Sitting was later in reopening, in December 2021. We are extremely grateful to the 15 Volunteers who have remained with us through the lockdown periods, and to those new Volunteers who have joined our team more recently. They assist us with administration tasks and in delivering a range of social activities for Carers. Carer Support Eden Volunteers have provided a total of 437 hours of their time, free of charge, throughout the last year. This breaks down as follows;

- 35 Outdoor Walking Sits
- 31 Indoor Companionship Sits
- 27 Retreat at Red Barn Spa Treatments
- 27 Companionship Calls
- 12 Virtual Book Club meetings
- 13 IT support home visits for Carers
- 3 Information Talks for Carers
- 50 hours of admin support
- 16 hours of 1-1 Volunteer led guided swims

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**Trustees' Report for the Year Ended 31 March 2022**

- 29 hours of Young Carer volunteer support
- 7 Carers Hubs being run monthly in a variety of locations.

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, 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 £321,031 and therefore sufficient to meet these costs. The free reserves of the charity at the year end were £312,445.

**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 9 November 2022 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'L Watt', written over a dotted line.

L Watt  
Trustee

**Eden Carers  
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**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 2022, 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

9 November 2022

FIFTEEN Rosehill  
Montgomery Way  
Rosehill Estate  
CARLISLE  
CA1 2RW



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

		<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds 2022</b>	<b>Total Funds 2021</b>
	<b>Note</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income and endowments from:</b>					
Donations and legacies	2	8,797	-	8,797	13,915
Investments	3	647	-	647	1,067
Charitable activities	4	258	312,326	312,584	319,693
Total income and endowments		<u>9,702</u>	<u>312,326</u>	<u>322,028</u>	<u>334,675</u>
<b>Expenditure on:</b>					
Raising funds		448	-	448	-
Charitable activities		8,160	290,857	299,017	265,325
Total expenditure		<u>8,608</u>	<u>290,857</u>	<u>299,465</u>	<u>265,325</u>
Net income before transfers		1,094	21,469	22,563	69,350
<b>Transfers</b>					
Transfers between funds		<u>5,178</u>	<u>(5,178)</u>	<u>-</u>	<u>-</u>
Net movements in funds		6,272	16,291	22,563	69,350
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>314,759</u>	<u>136,578</u>	<u>451,337</u>	<u>381,987</u>
Total funds carried forward		<u>321,031</u>	<u>152,869</u>	<u>473,900</u>	<u>451,337</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  
trading as  
Carer Support Eden**

**Company registration number: 04929903**

**Balance Sheet as at 31 March 2022**

		2022		2021	
	Note	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	10		8,586		11,120
<b>Current assets</b>					
Debtors	11	11,986		9,140	
Cash at bank and in hand		492,804		463,402	
		<u>504,790</u>		<u>472,542</u>	
<b>Creditors: Amounts falling due within one year</b>	12	<u>(39,476)</u>		<u>(32,325)</u>	
<b>Net current assets</b>			<u>465,314</u>		<u>440,217</u>
<b>Net assets</b>			<u>473,900</u>		<u>451,337</u>
<b>The funds of the charity:</b>					
<b>Restricted funds</b>			152,869		136,578
<b>Unrestricted funds</b>					
Unrestricted income funds			<u>321,031</u>		<u>314,759</u>
<b>Total charity funds</b>			<u>473,900</u>		<u>451,337</u>

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

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

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

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

Approved by the Board on 9 November 2022 and signed on its behalf by:



L Watt  
Trustee

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

**Eden Carers  
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**Notes to the Financial Statements for the Year Ended 31 March 2022**

**1 Accounting policies**

**Summary of significant accounting policies and key accounting estimates**

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

**Statement of compliance**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

**Basis of preparation**

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

**Going concern**

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.

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

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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.

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.

Costs of generating funds are the costs associated with attracting voluntary income.

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.

**Eden Carers  
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**Notes to the Financial Statements for the Year Ended 31 March 2022**

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**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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**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.

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

..... 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 2022 £	Total Funds 2021 £
<b>Donations and legacies</b>				
Appeals and donations	8,246	-	8,246	9,540
Gift Aid tax reclaimed	551	-	551	375
Community Foundation Tyne & Wear and Northumberland	-	-	-	4,000
	8,797	-	8,797	13,915

All of the donations and legacies income in 2021 related to unrestricted funds.

**3 Investments**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Interest on cash deposits	647	-	647	1,067
	647	-	647	1,067

All of the investment income in 2021 related to unrestricted funds.

**Eden Carers  
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**Notes to the Financial Statements for the Year Ended 31 March 2022**

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**4 Charitable activities**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2022 £</b>	<b>Total Funds 2021 £</b>
Grants and contract income	-	295,826	295,826	293,087
Government grants	-	16,500	16,500	25,498
Other	258	-	258	1,108
	<u>258</u>	<u>312,326</u>	<u>312,584</u>	<u>319,693</u>

Of the income from charitable activities in 2021, £318,693 related to restricted funds and £1,000 related to unrestricted funds.



**Eden Carers  
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**Notes to the Financial Statements for the Year Ended 31 March 2022**

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**5 Expenditure**

	Donations and legacies	Adult carers	Young carers	Total 2022	Total 2021
	£	£	£	£	£
<b>Direct costs</b>					
Fundraising costs	448	-	-	448	-
Employment costs	-	191,840	7,988	199,828	185,246
Trips and activities for carers	-	6,337	5,197	11,534	4,061
Respite care	-	4,469	-	4,469	-
Covid-19 emergency grants	-	16,236	-	16,236	15,543
Repairs and maintenance	-	1,319	-	1,319	530
Travel and subsistence	-	5,284	23	5,307	2,462
	<u>448</u>	<u>225,485</u>	<u>13,208</u>	<u>239,141</u>	<u>207,842</u>
<b>Support costs</b>					
Rent and rates	-	18,180	-	18,180	17,878
Insurance	-	1,435	-	1,435	1,427
Telephone and fax	-	2,805	-	2,805	5,363
Office expenses	-	15,424	338	15,762	12,640
Printing, postage and stationery	-	5,420	630	6,050	3,941
Trade subscriptions	-	421	-	421	431
Sundry expenses	-	1,150	116	1,266	2,156
Advertising	-	1,891	900	2,791	666
Accountancy fees	-	2,138	-	2,138	3,469
Independent examiner's fee	-	530	-	530	530
Legal and professional fees	-	768	-	768	768
Bank charges	-	466	-	466	337
Depreciation of fixtures, fittings and equipment	-	7,712	-	7,712	7,877
	<u>-</u>	<u>58,340</u>	<u>1,984</u>	<u>60,324</u>	<u>57,483</u>
	<u>448</u>	<u>283,825</u>	<u>15,192</u>	<u>299,465</u>	<u>265,325</u>

Of the expenditure in 2021, £9,251 related to unrestricted funds and £256,074 related to restricted funds.

**6 Governance costs**

	2022	2021
	£	£
Accountancy fees	2,138	3,469
Independent examiner's fee	530	530
Legal and professional fees	768	768
	<u>3,436</u>	<u>4,767</u>



**Eden Carers  
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**Notes to the Financial Statements for the Year Ended 31 March 2022**

..... continued

**7 Trustees' remuneration and expenses**

One of the trustees has been paid remuneration from an employment with the charity. Permission to make the payments were granted by the Charity Commission. During the year, Carolyn Greenhalgh received remuneration of £1,041 in relation to admin work carried out.

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

**8 Net income**

Net income is stated after charging:

	<b>2022</b> <b>£</b>	<b>2021</b> <b>£</b>
Depreciation of tangible fixed assets	<u>7,712</u>	<u>7,877</u>

**9 Employees' remuneration**

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

	<b>2022</b> <b>No.</b>	<b>2021</b> <b>No.</b>
Charitable activities	<u>9</u>	<u>9</u>

The aggregate payroll costs of these persons were as follows:

	<b>2022</b> <b>£</b>	<b>2021</b> <b>£</b>
Wages and salaries	178,811	165,991
Social security	9,184	8,099
Other pension costs	8,781	8,300
	<u>196,776</u>	<u>182,390</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 (2021 - £nil).

**Eden Carers  
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Carer Support Eden**

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

..... continued

**10 Tangible fixed assets**

	<b>Fixtures, fittings and equipment £</b>
<b>Cost</b>	
As at 1 April 2021	45,600
Additions	5,178
As at 31 March 2022	<u>50,778</u>
<b>Depreciation</b>	
As at 1 April 2021	34,480
Charge for the year	7,712
As at 31 March 2022	<u>42,192</u>
<b>Net book value</b>	
As at 31 March 2022	<u>8,586</u>
As at 31 March 2021	<u>11,120</u>

**11 Debtors**

	<b>2022 £</b>	<b>2021 £</b>
Trade debtors	3,050	-
Other debtors	557	381
Prepayments and accrued income	8,379	8,759
	<u>11,986</u>	<u>9,140</u>

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

	<b>2022 £</b>	<b>2021 £</b>
Trade creditors	1,558	15
Taxation and social security	3,652	2,616
Other creditors	1,117	901
Accruals and deferred income	33,149	28,793
	<u>39,476</u>	<u>32,325</u>

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

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**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 2022 the charity had total future minimum lease payments under non-cancellable operating leases as follows:

	<b>Land and Buildings</b>		<b>Other</b>	
	<b>2022 £</b>	<b>2021 £</b>	<b>2022 £</b>	<b>2021 £</b>
Within one year	11,592	11,592	432	204
Within two and five years	-	11,592	1,728	-
	<u>11,592</u>	<u>23,184</u>	<u>2,160</u>	<u>204</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 £8,781 (2021 - £8,300).

Contributions totalling £1,117 (2021 - £901) were payable to the scheme at the end of the period and are included in creditors.

**16 Related parties**

**Controlling entity**

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

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

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**17 Analysis of funds**

	At 1 April 2021	Incoming resources	Resources expended	Transfers	At 31 March 2022
	£	£	£	£	£
<b>General Funds</b>					
Core	300,324	1,082	(8,160)	5,178	298,424
Adult Unrestricted	7,690	6,567	(224)	-	14,033
Young Unrestricted	6,745	2,053	(224)	-	8,574
	<u>314,759</u>	<u>9,702</u>	<u>(8,608)</u>	<u>5,178</u>	<u>321,031</u>
<b>Restricted Funds</b>					
CSC Main Contract	98,574	220,514	(197,166)	(1,216)	120,706
Awards 4 All	4,663	-	(4,663)	-	-
CCC Neighbourhood Forum	5,000	11,500	(15,961)	-	539
Cumbria Community Foundation	600	40,778	(10,529)	(2,689)	28,160
National Lottery - LAC	404	31,601	(31,684)	-	321
Discharge Pathway 0 - CVS	2,760	2,933	(5,693)	-	-
Eden District Council Masonic Charitable Society	4,450	5,000	(6,613)	-	2,837
	<u>20,127</u>	<u>-</u>	<u>(18,548)</u>	<u>(1,273)</u>	<u>306</u>
	<u>136,578</u>	<u>312,326</u>	<u>(290,857)</u>	<u>(5,178)</u>	<u>152,869</u>
	<u>451,337</u>	<u>322,028</u>	<u>(299,465)</u>	<u>-</u>	<u>473,900</u>

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

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

CCC Neighbourhood Forum - 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.

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

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,

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

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**Prior period**

	At 1 April 2020	Incoming resources	Resources expended	Transfers	At 31 March 2021
	£	£	£	£	£
<b>General Funds</b>					
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>
<b>Restricted Funds</b>					
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>

**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.

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

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**19 Net assets by fund**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds 2022</b>	<b>Total Funds 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Tangible assets	8,586	-	8,586	11,120
Current assets	322,691	182,099	504,790	472,542
Creditors: Amounts falling due within one year	(10,246)	(29,230)	(39,476)	(32,325)
Net assets	<u>321,031</u>	<u>152,869</u>	<u>473,900</u>	<u>451,337</u>

**Prior period**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds 2021</b>	<b>Total Funds 2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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>