

CHARITY COMMISSION

Carer Support Carlisle & Eden Ltd (Previously Eden Carers)

(A company limited by guarantee)

Annual Report and Financial Statements

31 March 2023

Company registration number: 04929903

Charity registration number: 1101719



Carer Support Carlisle & Eden Ltd (Previously Eden Carers)

Contents

Reference and Administrative Details	1
Trustees' report	2
Trustees' responsibilities in relation to the financial statements	5
Independent examiner's report	6
Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9

Carer Support Carlisle & Eden Ltd (Previously Eden Carers)

Reference and Administrative Details

Charity name	Carer Support Carlisle & Eden Ltd (Previously 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	(Resigned 9 November 2022)
	L Watt	
	P Day	
	C A Greenhalgh	
	C Maxwell	
	J R Nicol	(Appointed 26 April 2022) (Resigned 10 February 2023)
	R M Bridges	(Appointed 12 July 2023)
Accountant	C Launder	(Appointed 4 April 2022) (Resigned 18 May 2022)
	Dodd & Co Limited FIFTEEN Rosehill Montgomery Way Rosehill Estate CARLISLE CA1 2RW	

Carer Support Carlisle & Eden Ltd (Previously Eden Carers)

Trustees' Report for the Year Ended 31 March 2023

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 Carer Support Carlisle & Eden Ltd (previously Eden Carers) (the Charity) for the period ended 31 March 2023. 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.

Carer Support Carlisle & 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 team and service users. The ever-rising cost of living contributes to an increasing burden for our Carers, which we recognise and work to support.

The merger of Carlisle and Eden Carers against the backdrop of the creation of the unitary authorities for Cumbria has provided us with many opportunities for enhancing our service as well as logistical challenges. The whole team should be immensely proud of the work and commitment shown to make this a success.

The Chair and Trustees would like to recognise the contribution of Dani, the Chief Executive of Carer Support Carlisle & Eden Carers, over the year. Her absolute commitment to ensuring the best outcomes for Carers and the long term sustainability of Carer Support Carlisle & 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.

Carer Support Carlisle & Eden Ltd (Previously Eden Carers)

Trustees' Report for the Year Ended 31 March 2023

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 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 TEAM.
- 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.

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, July 2021, while in house Companionship Sitting was later in reopening, 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
- 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.

Carer Support Carlisle & Eden Ltd (Previously Eden Carers)

Trustees' Report for the Year Ended 31 March 2023

Reserves policy

The Trustees have established a policy to maintain unrestricted funds, at a level sufficient to meet its inescapable commitments (currently £300,000) 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 free reserves of the charity at the year end were £330,697.

Two restricted funds: CSC Carlisle and National Lottery- LAC show deficits. However both funds are multi-year and corrections will be made in Financial Year 2023-2024 to bring their balance to £nil.

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 8 November 2023 and signed on its behalf by:



L Watt
Trustee

Carer Support Carlisle & Eden Ltd (Previously Eden Carers)
Trustees' Responsibilities in relation to the Financial Statements

The trustees (who are also directors of Carer Support Carlisle & Eden Ltd (Previously 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
Carer Support Carlisle & Eden Ltd (Previously Eden Carers)**

I report on the accounts of the company for the year ended 31 March 2023, which are set out on pages 7 to 21.

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
Dodo & Co Limited
Chartered Accountants

8 November 2023

FIFTEEN Rosehill
Montgomery Way
Rosehill Estate
CARLISLE
CA1 2RW

Carer Support Carlisle & Eden Ltd (Previously Eden Carers)

Statement of Financial Activities (including Income and Expenditure Account) for the Year Ended 31 March 2023

		Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	Note	£	£	£	£
Income and endowments from:					
Donations and legacies	2	11,172	-	11,172	8,797
Investments	3	4,507	-	4,507	647
Charitable activities	4	2,654	475,028	477,682	312,584
Total income and endowments		<u>18,333</u>	<u>475,028</u>	<u>493,361</u>	<u>322,028</u>
Expenditure on:					
Raising funds		-	111	111	448
Charitable activities		6,171	502,247	508,418	299,017
Total expenditure		<u>6,171</u>	<u>502,358</u>	<u>508,529</u>	<u>299,465</u>
Net (expenditure)/income before transfers		12,162	(27,330)	(15,168)	22,563
Transfers					
Transfers between funds		<u>11,890</u>	<u>(11,890)</u>	<u>-</u>	<u>-</u>
Net movements in funds		24,052	(39,220)	(15,168)	22,563
Reconciliation of funds					
Total funds brought forward		321,031	152,869	473,900	451,337
Total funds carried forward		<u>345,083</u>	<u>113,649</u>	<u>458,732</u>	<u>473,900</u>

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

The notes on pages 9 to 21 form an integral part of these financial statements.

Carer Support Carlisle & Eden Ltd (Previously Eden Carers)

Company registration number: 04929903

Balance Sheet as at 31 March 2023

		2023		2022	
	Note	£	£	£	£
Fixed assets					
Tangible assets	10		14,608		8,586
Current assets					
Debtors	11	97,333		11,986	
Cash at bank and in hand		432,601		492,804	
		<u>529,934</u>		<u>504,790</u>	
Creditors: Amounts falling due within one year	12	<u>(85,810)</u>		<u>(39,476)</u>	
Net current assets			<u>444,124</u>		<u>465,314</u>
Net assets			<u>458,732</u>		<u>473,900</u>
The funds of the charity:					
Restricted funds in surplus			126,787		152,869
Restricted funds in deficit					
CSC Carlisle			(7,693)		-
National Lottery - LAC			(5,445)		-
Total restricted funds			<u>113,649</u>		<u>152,869</u>
Unrestricted funds					
Unrestricted income funds			<u>345,083</u>		<u>321,031</u>
Total charity funds			<u>458,732</u>		<u>473,900</u>

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

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

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

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

Approved by the Board on 8 November 2023 and signed on its behalf by:



L Watt
Trustee

The notes on pages 9 to 21 form an integral part of these financial statements.

Carer Support Carlisle & Eden Ltd (Previously Eden Carers)
Notes to the Financial Statements for the Year Ended 31 March 2023

1 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

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

Basis of preparation

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

Going concern

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.

Carer Support Carlisle & Eden Ltd (Previously Eden Carers)
Notes to the Financial Statements for the Year Ended 31 March 2023

..... continued

Income and endowments

Donations are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the Charity before the Charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the Charity and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measured with a degree of reasonable accuracy and the title to the asset having been transferred to the Charity.

Income from Government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

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 raising funds are the costs of trading for fundraising purposes.

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

Support costs

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

Taxation

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

Fixed assets

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

Carer Support Carlisle & Eden Ltd (Previously Eden Carers)
Notes to the Financial Statements for the Year Ended 31 March 2023

..... continued

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
----------------------------------	-------------------------------

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.

Carer Support Carlisle & Eden Ltd (Previously Eden Carers)
Notes to the Financial Statements for the Year Ended 31 March 2023

..... 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 2023 £	Total Funds 2022 £
Donations and legacies				
Appeals and donations	10,399	-	10,399	8,246
Gift Aid tax reclaimed	773	-	773	551
	<u>11,172</u>	<u>-</u>	<u>11,172</u>	<u>8,797</u>

All of the donations and legacies income in 2022 related to unrestricted funds.

3 Investments

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Interest on cash deposits	<u>4,507</u>	<u>-</u>	<u>4,507</u>	<u>647</u>

All of the donations and legacies income in 2022 related to unrestricted funds.

Carer Support Carlisle & Eden Ltd (Previously Eden Carers)
Notes to the Financial Statements for the Year Ended 31 March 2023

..... continued

4 Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Grants and contract income	-	348,528	348,528	295,826
Government grants	-	126,500	126,500	16,500
Other	2,654	-	2,654	258
	<u>2,654</u>	<u>475,028</u>	<u>477,682</u>	<u>312,584</u>

Of the income from charitable activities in 2022, £258 related to unrestricted funds and £312,326 related to restricted funds.

5 Expenditure

	Donations and legacies £	Charitable activities £	Total 2023 £	Total 2022 £
Direct costs				
Fundraising costs	111	-	111	448
Employment costs	-	284,552	284,552	199,828
Trips and activities for carers	-	9,761	9,761	11,534
Respite care	-	38	38	4,469
Covid-19 emergency grants	-	113,323	113,323	16,236
Repairs and maintenance	-	4,712	4,712	1,319
Travel and subsistence	-	10,579	10,579	5,307
	<u>111</u>	<u>422,965</u>	<u>423,076</u>	<u>239,141</u>
Support costs				
Rent and rates	-	21,323	21,323	18,180
Insurance	-	1,431	1,431	1,435
Telephone and fax	-	3,626	3,626	2,805
Office expenses	-	17,694	17,694	15,762
Printing, postage and stationery	-	11,283	11,283	6,050
Trade subscriptions	-	357	357	421
Sundry expenses	-	3,329	3,329	1,266
Advertising	-	3,212	3,212	2,791
Accountancy and bookkeeping fees	-	4,386	4,386	2,138
Independent examiner's fee	-	560	560	530
Legal and professional fees	-	11,952	11,952	768
Bank charges	-	432	432	466
Depreciation of fixtures, fittings and equipment	-	5,868	5,868	7,712
	<u>-</u>	<u>85,453</u>	<u>85,453</u>	<u>60,324</u>
	<u>111</u>	<u>508,418</u>	<u>508,529</u>	<u>299,465</u>

Of the expenditure in 2022, £8,608 related to unrestricted funds and £290,857 related to restricted funds.

Carer Support Carlisle & Eden Ltd (Previously Eden Carers)
Notes to the Financial Statements for the Year Ended 31 March 2023

..... continued

6 Governance costs

	2023	2022
	£	£
Accountancy and bookkeeping fees	4,386	2,138
Independent examiner's fee	560	530
Legal and professional fees	11,952	768
	<u>16,898</u>	<u>3,436</u>

7 Trustees' remuneration and expenses

One trustee was paid remuneration from employment with the charity. Permission to make the payments were granted by the Charity Commission. During the year, Carolyn Greenhalgh received remuneration consisting of £7,613 salary (2022 - £1,041) and £248 employers pension contributions (2021 - £nil) in relation to admin work carried out.

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

8 Net (expenditure)/income

Net (expenditure)/income is stated after charging:

	2023	2022
	£	£
Depreciation of tangible fixed assets	<u>5,868</u>	<u>7,712</u>

Carer Support Carlisle & Eden Ltd (Previously Eden Carers)
Notes to the Financial Statements for the Year Ended 31 March 2023

..... continued

9 Employees' remuneration

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

	2023 No.	2022 No.
Charitable activities	12	9

The aggregate payroll costs of these persons were as follows:

	2023 £	2022 £
Wages and salaries	256,041	178,811
Social security	15,314	9,184
Other pension costs	12,387	8,781
	<u>283,742</u>	<u>196,776</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 (2022 - £nil).

Carer Support Carlisle & Eden Ltd (Previously Eden Carers)
Notes to the Financial Statements for the Year Ended 31 March 2023

..... continued

10 Tangible fixed assets

	Fixtures, fittings and equipment £
Cost	
As at 1 April 2022	50,778
Additions	11,890
As at 31 March 2023	<u>62,668</u>
Depreciation	
As at 1 April 2022	42,192
Charge for the year	5,868
As at 31 March 2023	<u>48,060</u>
Net book value	
As at 31 March 2023	<u>14,608</u>
As at 31 March 2022	<u>8,586</u>

11 Debtors

	2023 £	2022 £
Trade debtors	73,153	3,050
Other debtors	7,712	557
Prepayments and accrued income	16,468	8,379
	<u>97,333</u>	<u>11,986</u>

12 Creditors: Amounts falling due within one year

	2023 £	2022 £
Trade creditors	1,114	1,558
Taxation and social security	-	3,652
Other creditors	1,526	1,117
Accruals and deferred income	83,170	33,149
	<u>85,810</u>	<u>39,476</u>

Carer Support Carlisle & Eden Ltd (Previously Eden Carers)
Notes to the Financial Statements for the Year Ended 31 March 2023

..... 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 2023 the charity had total future minimum lease payments under non-cancellable operating leases as follows:

	Land and Buildings		Other	
	2023	2022	2023	2022
	£	£	£	£
Within one year	-	11,592	-	-
Within two and five years	69,651	-	1,728	2,160
	<u>69,651</u>	<u>11,592</u>	<u>1,728</u>	<u>2,160</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 £12,387 (2022 - £8,781).

Contributions totalling £1,526 (2022 - £1,117) were payable to the scheme at the end of the period and are included in creditors.

Carer Support Carlisle & Eden Ltd (Previously Eden Carers)
Notes to the Financial Statements for the Year Ended 31 March 2023

..... 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 2022	Incoming resources	Resources expended	Transfers	At 31 March 2023
	£	£	£	£	£
General Funds					
Core	298,424	7,698	(6,171)	11,890	311,841
Adult Unrestricted	14,033	7,336	-	-	21,369
Young Unrestricted	8,574	3,299	-	-	11,873
	<u>321,031</u>	<u>18,333</u>	<u>(6,171)</u>	<u>11,890</u>	<u>345,083</u>
Restricted Funds					
CSC Main Contract	120,706	254,750	(268,994)	-	106,462
CSC Carlisle	-	23,000	(23,803)	(6,890)	(7,693)
Awards 4 All	-	10,000	(7,170)	-	2,830
CCC Neighbourhood Forum	539	76,500	(74,197)	-	2,842
Cumbria Community Foundation	28,160	52,304	(66,061)	-	14,403
National Lottery - LAC	321	43,424	(49,190)	-	(5,445)
Discharge Pathway 0 - CVS	-	10,050	(9,800)	-	250
Eden District Council	2,837	-	(2,837)	-	-
Masonic Charitable Society	306	-	(306)	-	-
Hadfield Trust	-	5,000	-	(5,000)	-
	<u>152,869</u>	<u>475,028</u>	<u>(502,358)</u>	<u>(11,890)</u>	<u>113,649</u>
	<u>473,900</u>	<u>493,361</u>	<u>(508,529)</u>	<u>-</u>	<u>458,732</u>

Carer Support Carlisle & Eden Ltd (Previously Eden Carers)
Notes to the Financial Statements for the Year Ended 31 March 2023

..... continued

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

CSC Carlisle - restricted to fund activities and support for carers in the Carlisle area.

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,

Hadfield - restricted to fund the purchase of IT equipment.

Carer Support Carlisle & Eden Ltd (Previously Eden Carers)
Notes to the Financial Statements for the Year Ended 31 March 2023

..... continued

Prior period

	At 1 April 2021	Incoming resources	Resources expended	Transfers	At 31 March 2022
	£	£	£	£	£
General Funds					
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>
Restricted Funds					
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	4,450	5,000	(6,613)	-	2,837
Masonic Charitable Society	20,127	-	(18,548)	(1,273)	306
	<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>

18 Transfers

Transfers of £11,890 from CSC Carlisle and Hadfield Trust funds represent restricted funds received to purchase fixed assets. Once the assets were purchased the original restriction on the funds were met and the funds were therefore transferred to unrestricted, in line with the SORP.

Carer Support Carlisle & Eden Ltd (Previously Eden Carers)
Notes to the Financial Statements for the Year Ended 31 March 2023

..... continued

19 Net assets by fund

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Tangible assets	14,386	222	14,608	8,586
Current assets	352,950	176,984	529,934	504,790
Creditors: Amounts falling due within one year	(22,253)	(63,557)	(85,810)	(39,476)
Net assets	<u>345,083</u>	<u>113,649</u>	<u>458,732</u>	<u>473,900</u>

Prior period

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
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>

