

**Carer Support Carlisle & Eden
Ltd**

(A company limited by guarantee)

**Annual Report and Financial
Statements**

31 March 2024

Company registration number: 04929903

Charity registration number: 1101719



Carer Support Carlisle & Eden Ltd

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
Cash flow statement	9
Notes to the financial statements	10

Carer Support Carlisle & Eden Ltd
Reference and Administrative Details

Charity name	Carer Support Carlisle & Eden Ltd	
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	L Watt	(Resigned 8 November 2023)
	C Maxwell	
	P Day	(Resigned 8 November 2023)
	C A Greenhalgh	(Resigned 24 July 2024)
	B Furneaux	(Appointed 8 November 2023)
	H Wright	(Appointed 20 March 2024)
	R M Bridges	(Appointed 12 July 2023) (Resigned 14 August 2024)
Accountant	Dodd & Co Limited FIFTEEN Rosehill Montgomery Way Rosehill Estate CARLISLE CA1 2RW	

Carer Support Carlisle & Eden Ltd
Trustees' Report for the Year Ended 31 March 2024

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 2024. 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 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 and Carlisle 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:

The transformation of the staff team this year has been extremely rewarding to be part of. We have moved from two distinct teams to one; operating, supporting each other and having plenty of laughs along the way.

We are now in a much stronger place to act on the many opportunities operating across two Local Authorities presents, as well as dealing with the challenges and logistics. As an organisation and individuals, we should be immensely proud of the work and commitment shown to make this year such 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 Carlisle & Eden Carers drives us all forward and over the period we have been able to secure a number of funding streams which allow us to plan effectively and introduce more support services.

Carer Support Carlisle & Eden Ltd
Trustees' Report for the Year Ended 31 March 2024

This year we have recouped money on expanding services into Carlisle and are in a financially robust position. With local government reorganisation, both Cumberland and Westmorland and Furness Councils administer their own All Age Cares Contracts. As such, the CSC Main Contract fund containing accumulated unspent income from the previous Cumbria County Council All Age Carers Contracts, has been renamed 'Restricted Carer Support'; the purpose of the fund remains unchanged and is to be used for supporting unpaid Carers.

Highlights from this year include:

- Securing grants that enabled us to:
- Deliver trips and activities during the school holidays for our Young Carers.
A grant from Garfield Weston, enabling us to fund set up costs in Carlisle and support our Volunteer program. Also, the National Lottery Cost of Living fund which funded increased operational and delivery costs due to the cost of living crisis.
- Household Support grant from Westmorland and Furness to Carers in financial need.
- 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 became ONE supportive and brilliant team, operating across Cumberland and Westmorland & Furness
- We welcomed new colleagues and said goodbye to others.
- Attendance at our Young Carers Pizza Club and Carlisle Youth Zone was 226
- Attendance at our Young Carers Saturday events and school holiday trips / activities was 444.
- We participated in 65 Early Help, Child in Need and/or Child Protection meetings.
- Collective attendance at our Adult / Parent Carer / Life After Caring activities, hubs and trips totalled 467.
- In addition to Carer Assessments and Reviews staff delivered over 1,277 additional actions to and for the Carers they support.
- Staff delivered over 110 Networking / Awareness raising sessions to the wider Eden / Carlisle area.
We continue to strengthen and form new partnerships. Working closely with both Cumberland and Westmorland & Furness Councils developing their offer to Carers. As well as North Cumbria Integrated Care Trust, Cumbria Northumberland Tyne & Wear and The Lancashire & South Cumbria NHS Foundation Trust.
- We engaged with 1,539 new Carers and continued to support over 1,448 Carers known to us in Eden & Carlisle.

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.

Within Eden, we are extremely grateful to the 12 existing adult volunteers and 5 new volunteers who have supported us throughout this year. We are also grateful to our 4 young volunteers who have helped us with our Young Carer activities and The North Lakes Spa who regularly work with us to offer free relaxing treatments to our Carers. Most noticeably this year there has been the increase in number and frequency of volunteers delivering our companionship sitting service to Carers in their homes, allowing them to gain a very much needed break. Additionally, our volunteers have also supported us with admin tasks, IT home visits, guided swims and by attending / running our Carers Hubs. Carer Support Carlisle & Eden volunteers in the Eden area have provided a total of 790 hours of their time, throughout the last year. This breaks down as follows:

- 188 Companionship Sits

Carer Support Carlisle & Eden Ltd
Trustees' Report for the Year Ended 31 March 2024

- ☐ 21 North Lakes Spa visits
- ☐ 38 Admin hours
- ☐ 98 Young Carer Activity support hours
- ☐ 3 IT Home Visits
- ☐ 25 1-1 volunteer led guided swims
- ☐ 7 Carers Hubs being run monthly in a variety of locations
- ☐ 36 Companionship Sits
- ☐ 2 Admin hours
- ☐ 15 Spa treatments
- ☐ 6 Carers Hubs being run monthly in a variety of locations

Within Cumberland, we are extremely grateful to the 4 existing adult volunteers who have supported us throughout this year. Most noticeably there has been the increase in the number and frequency of volunteers delivering our companionship sitting service to Carers in their homes, allowing them to gain a very much needed break. Volunteers also supported us by attending/running our Carers Hubs and with administration. In addition, Vybrant Beauty Spa in Carlisle work with us to offer free relaxing treatments to our Carers twice a month.

There was a steady increase in the number of active volunteers throughout the year and by the end of the year, there were a number of new applications being processed. As a result of this, going forward our volunteers will be able to support us with youth activities, counselling and IT services.

Carer Support Carlisle & Eden volunteers in the Cumberland area provided a total of 132 hours of their time from July 2023 onwards (when the recording commenced with the appointment of a Volunteer Coordinator). This breaks down as follows:

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 £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 yearend were £349,413.

Financial review

Total income for the year amounted to £774,199 (2023 £493,361), expenditure totalled £639,680 for the year (2023 £508,529). This left an overall surplus of £134,519 (2023 deficit of £15,168).

Total funds carried forward at the yearend were £593,251 of which £377,066 related to unrestricted funds and £216,185 related to restricted funds.

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 23 October 2024 and signed on its behalf by:



C Maxwell
Trustee

Carer Support Carlisle & Eden Ltd

Trustees' Responsibilities in relation to the Financial Statements

The trustees (who are also directors of Carer Support Carlisle & Eden Ltd for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and the Financial Reporting Standard 102 - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Independent Examiner's Report to the Trustees of
Carer Support Carlisle & Eden Ltd**

I report on the accounts of the company for the year ended 31 March 2024, which are set out on pages 7 to 22.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 as amended by the Charities Act 2022 (the Act) and that an independent examination is needed.

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by 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

23 October 2024

FIFTEEN Rosehill
Montgomery Way
Rosehill Estate
CARLISLE
CA1 2RW

Carer Support Carlisle & Eden Ltd

**Statement of Financial Activities (including Income and Expenditure Account) for the Year
Ended 31 March 2024**

		Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	Note	£	£	£	£
Income and endowments from:					
Donations and legacies	2	5,462	39	5,501	11,172
Investments	3	8,509	-	8,509	4,507
Charitable activities	4	5,370	754,819	760,189	477,682
Total income and endowments		<u>19,341</u>	<u>754,858</u>	<u>774,199</u>	<u>493,361</u>
Expenditure on:					
Raising funds		-	476	476	111
Charitable activities		10,161	629,043	639,204	508,418
Total expenditure		<u>10,161</u>	<u>629,519</u>	<u>639,680</u>	<u>508,529</u>
Net income/(expenditure) before transfers		9,180	125,339	134,519	(15,168)
Transfers					
Transfers between funds		<u>22,803</u>	<u>(22,803)</u>	<u>-</u>	<u>-</u>
Net movements in funds		31,983	102,536	134,519	(15,168)
Reconciliation of funds					
Total funds brought forward		<u>345,083</u>	<u>113,649</u>	<u>458,732</u>	<u>473,900</u>
Total funds carried forward		<u>377,066</u>	<u>216,185</u>	<u>593,251</u>	<u>458,732</u>

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

The notes on pages 10 to 22 form an integral part of these financial statements.

Carer Support Carlisle & Eden Ltd
Company registration number: 04929903
Balance Sheet as at 31 March 2024

		2024		2023	
	Note	£	£	£	£
Fixed assets					
Tangible assets	10		27,653		14,608
Current assets					
Debtors	11	22,217		97,333	
Cash at bank and in hand		578,982		432,601	
		<u>601,199</u>		<u>529,934</u>	
Creditors: Amounts falling due within one year	12	<u>(35,601)</u>		<u>(85,810)</u>	
Net current assets			<u>565,598</u>		<u>444,124</u>
Net assets			<u>593,251</u>		<u>458,732</u>
The funds of the charity:					
Restricted funds in surplus			216,185		126,787
Restricted funds in deficit					
CSC Cumberland Main Contract			-		(7,693)
National Lottery - LAC			-		(5,445)
Total restricted funds			<u>216,185</u>		<u>113,649</u>
Unrestricted funds					
Unrestricted income funds			<u>377,066</u>		<u>345,083</u>
Total charity funds			<u>593,251</u>		<u>458,732</u>

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

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

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

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

Approved by the Board on 23 October 2024 and signed on its behalf by:



C Maxwell
Trustee

The notes on pages 10 to 22 form an integral part of these financial statements.

Carer Support Carlisle & Eden Ltd
Cash Flow Statement for the Year Ended 31 March 2024

	2024 £	2023 £
Net cash provided by (used by) operating activities		
Net income/(expenditure) for the period	134,519	(15,168)
Depreciation charges	9,298	5,868
Loss on the sale of fixed assets	460	-
Decrease/(increase) in debtors	75,116	(85,347)
(Decrease)/increase in creditors	(50,209)	46,334
	<u>169,184</u>	<u>(48,313)</u>
Net cash provided by (used in) investing activities		
Purchase of property, plant and equipment	(22,803)	(11,890)
	<u>(22,803)</u>	<u>(11,890)</u>
Increase/(decrease) in cash	<u>146,381</u>	<u>(60,203)</u>

The notes on pages 10 to 22 form an integral part of these financial statements.

Carer Support Carlisle & Eden Ltd

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

1 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

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

Basis of preparation

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

Going concern

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

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

..... 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

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

..... 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

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

..... 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 2024 £	Total Funds 2023 £
Donations and legacies				
Appeals and donations	4,631	39	4,670	10,399
Gift Aid tax reclaimed	831	-	831	773
	5,462	39	5,501	11,172

All of the donations and legacies income in 2023 related to unrestricted funds.

3 Investments

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Interest on cash deposits	8,509	-	8,509	4,507

All of the investments income in 2023 related to unrestricted funds.

Carer Support Carlisle & Eden Ltd

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

..... continued

4 Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Grants and contract income	4,500	742,319	746,819	348,528
Government grants	-	12,500	12,500	126,500
Other	870	-	870	2,654
	<u>5,370</u>	<u>754,819</u>	<u>760,189</u>	<u>477,682</u>

Of the income from charitable activities in 2023, £2,654 related to unrestricted funds and £475,028 related to restricted funds.

Carer Support Carlisle & Eden Ltd

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

..... continued

5 Expenditure

	Raising funds	Charitable activities	Total 2024	Total 2023
	£	£	£	£
Direct costs				
Fundraising costs	476	-	476	111
Employment costs	-	442,169	442,169	284,552
Trips and activities for carers	-	9,795	9,795	9,761
Respite care	-	-	-	38
Covid-19 and Household Support grants	-	29,411	29,411	113,323
Repairs and maintenance	-	4,025	4,025	4,712
Travel and subsistence	-	16,634	16,634	10,579
	<u>476</u>	<u>502,034</u>	<u>502,510</u>	<u>423,076</u>
Support costs				
Rent and rates	-	39,575	39,575	21,323
Insurance	-	2,226	2,226	1,431
Telephone and fax	-	8,637	8,637	3,626
Office expenses	-	29,007	29,007	17,694
Printing, postage and stationery	-	12,482	12,482	11,283
Trade subscriptions	-	798	798	357
Sundry expenses	-	4,604	4,604	3,329
Advertising	-	9,310	9,310	3,212
Accountancy and bookkeeping fees	-	7,005	7,005	4,386
Independent examiner's fee	-	600	600	560
Legal and professional fees	-	12,769	12,769	11,952
Bank charges	-	399	399	432
Depreciation of fixtures, fittings and equipment	-	9,298	9,298	5,868
(Profit)/loss on sale of tangible fixed assets held for charity's own use	-	460	460	-
	<u>-</u>	<u>137,170</u>	<u>137,170</u>	<u>85,453</u>
	<u>476</u>	<u>639,204</u>	<u>639,680</u>	<u>508,529</u>

Of the expenditure in 2023, £6,171 related to unrestricted funds and £502,358 related to restricted funds.

6 Governance costs

	2024	2023
	£	£
Accountancy fees	7,005	4,386
Independent examiner's fee	600	560
Legal and professional fees	12,769	11,952
	<u>20,374</u>	<u>16,898</u>

Carer Support Carlisle & Eden Ltd

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

..... continued

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 £1,787 salary (2023 - £7,613) and £73 employers pension contributions (2023 - £248) in relation to admin work carried out.

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

8 Net income/(expenditure)

Net income/(expenditure) is stated after charging:

	2024 £	2023 £
Loss/(profit) on disposal of tangible fixed assets	460	-
Depreciation of tangible fixed assets	9,298	5,868

9 Employees' remuneration

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

	2024 No.	2023 No.
Charitable activities	18	12

The aggregate payroll costs of these persons were as follows:

	2024 £	2023 £
Wages and salaries	390,319	256,041
Social security	27,434	15,314
Other pension costs	17,408	12,387
	435,161	283,742

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 (2023 - £nil).

Carer Support Carlisle & Eden Ltd

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

..... continued

10 Tangible fixed assets

	Fixtures, fittings and equipment £
Cost	
As at 1 April 2023	62,668
Additions	22,803
Disposals	<u>(30,259)</u>
As at 31 March 2024	<u>55,212</u>
Depreciation	
As at 1 April 2023	48,060
Eliminated on disposals	<u>(29,799)</u>
Charge for the year	9,298
As at 31 March 2024	<u>27,559</u>
Net book value	
As at 31 March 2024	<u>27,653</u>
As at 31 March 2023	<u>14,608</u>

11 Debtors

	2024 £	2023 £
Trade debtors	-	73,153
Other debtors	3,483	7,712
Prepayments and accrued income	<u>18,734</u>	<u>16,468</u>
	<u>22,217</u>	<u>97,333</u>

12 Creditors: Amounts falling due within one year

	2024 £	2023 £
Trade creditors	406	1,114
Taxation and social security	11,520	-
Other creditors	2,926	1,526
Accruals and deferred income	<u>20,749</u>	<u>83,170</u>
	<u>35,601</u>	<u>85,810</u>

Carer Support Carlisle & Eden Ltd

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

..... 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 2024 the charity had total future minimum lease payments under non-cancellable operating leases as follows:

	Land and Buildings		Other	
	2024 £	2023 £	2024 £	2023 £
Within two and five years	<u>44,559</u>	<u>69,651</u>	<u>1,296</u>	<u>1,728</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 £17,408 (2023 - £12,387).

Contributions totalling £2,926 (2023 - £1,526) were payable to the scheme at the end of the period and are included in creditors.

Carer Support Carlisle & Eden Ltd

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

..... 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 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
General Funds					
Core	311,841	13,891	(10,161)	22,803	338,374
Adult Unrestricted	21,369	3,474	-	-	24,843
Young Unrestricted	11,873	1,976	-	-	13,849
	<u>345,083</u>	<u>19,341</u>	<u>(10,161)</u>	<u>22,803</u>	<u>377,066</u>
Restricted Funds					
CSC WAF Main Contract	-	296,928	(251,771)	(3,784)	41,373
CSC Cumberland Main Contract	(7,693)	253,039	(211,472)	(4,019)	29,855
Restricted Carer Support (formerly CSC Main Contract)	106,462	-	-	-	106,462
Awards 4 All	2,830	-	(2,830)	-	-
CCC Neighbourhood Forum	2,842	-	(2,842)	-	-
Cumbria Community Foundation	14,403	(13,000)	(1,403)	-	-
National Lottery - LAC	(5,445)	39,266	(33,821)	-	-
Discharge Pathway 0 - CVS	250	6,750	(7,000)	-	-
Frieda Scott Trust	-	15,800	-	-	15,800
National Lottery - Discharge	-	61,280	(41,085)	-	20,195
Garfield Weston	-	25,000	(10,000)	(15,000)	-
Westmorland & Furness	-	12,500	(10,000)	-	2,500
National Lottery Cost of Living	-	57,295	(57,295)	-	-
	<u>113,649</u>	<u>754,858</u>	<u>(629,519)</u>	<u>(22,803)</u>	<u>216,185</u>
	<u>458,732</u>	<u>774,199</u>	<u>(639,680)</u>	<u>-</u>	<u>593,251</u>

Carer Support Carlisle & Eden Ltd

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

..... *continued*

CSC WAF Main Contract - restricted to fund activities and support for carers in Westmorland and Furness.

CSC Cumberland Main Contract - restricted to fund activities and support for carers in Cumberland.

Restricted Carer Support (formerly CSC Main Contract) - restricted to fund activities and support for carers.

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.

Frieda Scott Trust - to support volunteer activities for adult carers in Eden.

National Lottery - Discharge - this is a continuation of the previous years Discharge Pathway project with a change of focus to deliver volunteer led activities in Carlisle and Eden.

Garfield Weston - restricted to fund set up costs for Cumberland.

Westmorland & Furness - funding devolved from Westmorland and Furness DWP National Household Support Fund to be given directly to Carers.

National Lottery Cost of Living - funding towards increased costs due to the cost of living crisis.

18 Transfers

Transfers of £22,803 from CSC Cumberland Main Contract, CSC WAF Main Contract and Garfield Weston 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

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

..... continued

Prior period

	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 NeighbourhoodCCC 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

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

..... continued

19 Net assets by fund

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
Tangible assets	27,653	-	27,653	14,608
Current assets	364,265	236,934	601,199	529,934
Creditors: Amounts falling due within one year	(14,852)	(20,749)	(35,601)	(85,810)
Net assets	<u>377,066</u>	<u>216,185</u>	<u>593,251</u>	<u>458,732</u>

Prior period

	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>