

**Carer Support Eden Ltd
(previously Carer Support
Carlisle & Eden Ltd)**

(A company limited by guarantee)

**Annual Report and Financial
Statements**

31 March 2025

Company registration number: 04929903

Charity registration number: 1101719



Carer Support Eden Ltd (previously Carer Support Carlisle & Eden Ltd)

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Carer Support Eden Ltd (previously Carer Support Carlisle & Eden Ltd)

Reference and Administrative Details

Charity name	Carer Support Eden Ltd (previously 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	C Maxwell C A Greenhalgh (Resigned 24 July 2024) B Furneaux H Wright R M Bridges (Resigned 14 August 2024) M J Owens (Appointed 22 January 2025)
Accountant	Dodd & Co Limited FIFTEEN Rosehill Montgomery Way Rosehill Estate CARLISLE CA1 2RW

Carer Support Eden Ltd (previously Carer Support Carlisle & Eden Ltd)

Trustees' Report for the Year Ended 31 March 2025

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 2025. 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).

On 30 September 2025, The Charity changed its name from Carer Support Carlisle & Eden Ltd to Carer Support Eden Ltd following the transfer of the contract for services in Carlisle to a separate organisation.

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:

With fully staffed teams in both areas, this year has been one of expanding our volunteer offer, delivering counselling sessions to Carers and challenging ourselves to do more for Carers.

We acted on the many opportunities operating across two Local Authorities presented, 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 staff and the Chief Officer. Their absolute commitment to ensuring the best outcomes for Carers and the long term.

Highlights from this year include:

- Obtaining Carers Trust 'Excellence for Carers' quality mark.

Carer Support Eden Ltd (previously Carer Support Carlisle & Eden Ltd)

Trustees' Report for the Year Ended 31 March 2025

- Securing grants that enabled us to:
- Deliver trips and activities during the school holidays to our Young Carers.
- A National Lottery grant; secured in partnership with fellow Cumbria Carers Organisations enables us to continue supporting Life After Caring Carers for another three years.
- Household Support grant from Westmorland and Furness to Carers in financial need.
- Accessing Carers Trust grants for individual Carers.
- 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 laid the foundations for our Student Volunteer Counselling service, which will start May 2025.
- We welcomed new colleagues and said goodbye to others.
- Attendance at our Young Carers Pizza Club and Carlisle Youth Zone was 393
- We participated in 109 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 634
- In addition to Carer Assessments and Reviews staff delivered over 1,911 additional actions to and for the Carers they support.
- Staff delivered over 113 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 and 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 695 new Carers and continued to support over 1,782 Carers known to us in Eden & Carlisle.

Whilst the Charity's main objectives for next year remain like 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 Cumberland, we are extremely grateful to the 4 existing adult volunteers and 8 new adult 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 trips and after school club. Also to Vibrant Beauty, Carlisle who worked with us to offer free relaxing treatments to our Carers in the early part of the financial 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. Additionally, our volunteers have also supported us with admin tasks, IT home visits, counselling sessions and by attending / running our Carers Hubs. There was a steady increase in the number of active volunteers throughout the year and by the end of the year, Carer Support Carlisle & Eden volunteers in the Cumberland area have provided a total of 605 hours of their time. This breaks down as follows:

- ☐ 123 Companionship Sits
- ☐ 83 hours of support for Young Carer Trip/Activities
- ☐ 8 IT Home Visits
- ☐ 4 Carers Hubs being run monthly in a variety of locations
- ☐ 34.5 hours of in office admin support
- ☐ 8 hours of spa/relaxing treatments delivered

Carer Support Eden Ltd (previously Carer Support Carlisle & Eden Ltd)

Trustees' Report for the Year Ended 31 March 2025

- 44 hours of support for Young Carer Trip/Activities

Within Eden, we are extremely grateful to the 20 volunteers who have continued to support us throughout the last year. We are also grateful to The North Lakes Spa who regularly work with us offering complimentary spa treatments and use of their facilities and to Joanna Griffiths at the Retreat at Red Barn, who provides us with free relaxing treatments for Carers. We have continued to deliver a high number of companionship sits 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, attending / running our Carers Hubs, and supporting us with adult, young carer and life after carer activities. We have also recently restarted the Companion Caller service which we had in place during the Covid lockdown to try to further reduce Carer isolation. Carer Support Carlisle & Eden volunteers in the Eden area have provided a total of 1,130 hours of their time, throughout the last year. This breaks down as follows:

- 303 Companionship Sits
- 3 IT Home Visits
- 7 Carer Hubs being run monthly in a variety of locations
- 20 hours of in office admin support
- 24 hours of spa/relaxing treatments delivered
- 50 hours of support for Adult Carer Trip/Activities
- 15 hours of support for Life After Carer Trip/Activities
- 5 hours of Companion Calls
- 63 hours of volunteer training/ 'get togethers'

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 yearend were £620,201.

Financial review

Total income for the year amounted to £669,632 (2024 £774,199), expenditure totalled £606,774 for the year (2024 £639,680). This left an overall surplus of £62,858 (2024 £134,519).

Total funds carried forward at the yearend were £656,109 of which £647,739 related to unrestricted funds and £8,370 related to restricted funds.

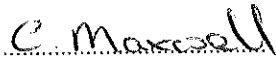
On 1 October 2025, Carer Support Carlisle and Eden will no longer be delivering services in Carlisle. The team at Carlisle will TUPE to the new service provider from this date. The Trustees have assessed the impact on the Charity and are happy there are no material uncertainties that cast any doubt on the ability of the Charity to continue as a going concern.

Small company provisions

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Carer Support Eden Ltd (previously Carer Support Carlisle & Eden Ltd)
Trustees' Report for the Year Ended 31 March 2025

Approved by the Board on 29 October 2025 and signed on its behalf by:

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

C Maxwell
Trustee

Carer Support Eden Ltd (previously Carer Support Carlisle & Eden Ltd)

Trustees' Responsibilities in relation to the Financial Statements

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

I report on the accounts of the company for the year ended 31 March 2025, which are set out on pages 8 to 24.

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

29 October 2025

FIFTEEN Rosehill
Montgomery Way
Rosehill Estate
CARLISLE
CA1 2RW

Carer Support Eden Ltd (previously Carer Support Carlisle & Eden Ltd)
Statement of Financial Activities (including Income and Expenditure Account) for the Year
Ended 31 March 2025

		Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	Note	£	£	£	£
Income and endowments from:					
Donations and legacies	2	9,479	3,111	12,590	5,501
Investments	3	23,797	-	23,797	8,509
Charitable activities	4	579,198	54,047	633,245	760,189
Total income and endowments		<u>612,474</u>	<u>57,158</u>	<u>669,632</u>	<u>774,199</u>
Expenditure on:					
Raising funds		109	-	109	476
Charitable activities		519,382	87,283	606,665	639,204
Total expenditure		<u>519,491</u>	<u>87,283</u>	<u>606,774</u>	<u>639,680</u>
Net income before transfers		92,983	(30,125)	62,858	134,519
Transfers					
Transfers between funds		-	-	-	-
Net movements in funds		92,983	(30,125)	62,858	134,519
Reconciliation of funds					
Total funds brought forward		554,756	38,495	593,251	458,732
Total funds carried forward		<u>647,739</u>	<u>8,370</u>	<u>656,109</u>	<u>593,251</u>

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

The notes on pages 11 to 24 form an integral part of these financial statements.

Carer Support Eden Ltd (previously Carer Support Carlisle & Eden Ltd)

Company registration number: 04929903

Balance Sheet as at 31 March 2025

		2025		2024 <i>as restated</i>	
	Note	£	£	£	£
Fixed assets					
Tangible assets	10		27,538		27,653
Current assets					
Debtors	11	84,162		22,217	
Cash at bank and in hand		<u>623,569</u>		<u>578,982</u>	
		707,731		601,199	
Creditors: Amounts falling due within one year	12	<u>(79,160)</u>		<u>(35,601)</u>	
Net current assets			<u>628,571</u>		<u>565,598</u>
Net assets			<u>656,109</u>		<u>593,251</u>
The funds of the charity:					
Restricted funds			8,370		38,495
Unrestricted funds					
Unrestricted income funds			<u>647,739</u>		<u>554,756</u>
Total charity funds			<u>656,109</u>		<u>593,251</u>

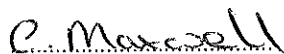
For the financial year ended 31 March 2025, the charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

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 29 October 2025 and signed on its behalf by:



C Maxwell
Trustee

The notes on pages 11 to 24 form an integral part of these financial statements.

Carer Support Eden Ltd (previously Carer Support Carlisle & Eden Ltd)

Cash Flow Statement for the Year Ended 31 March 2025

	2025	2024
	£	£
Net cash provided by (used by) operating activities		
Net income for the period	62,858	134,519
Depreciation charges	12,325	9,298
Loss on the sale of fixed assets	-	460
(Increase)/decrease in debtors	(61,945)	75,116
Increase/(decrease) in creditors	43,559	(50,209)
	<u>56,797</u>	<u>169,184</u>
Net cash provided by (used in) investing activities		
Purchase of property, plant and equipment	(12,210)	(22,803)
	<u>(12,210)</u>	<u>(22,803)</u>
Increase in cash	<u><u>44,587</u></u>	<u><u>146,381</u></u>

The notes on pages 11 to 24 form an integral part of these financial statements.

Carer Support Eden Ltd (previously Carer Support Carlisle & Eden Ltd)

Notes to the Financial Statements for the Year Ended 31 March 2025

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 Eden Ltd (previously Carer Support Carlisle & Eden Ltd)

Notes to the Financial Statements for the Year Ended 31 March 2025

..... 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.

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Gifts in kind are recognised in different ways dependent on how they are used by the charity:

- (i) Those donated for resale produce income when they are sold. They are valued at the amount actually realised.
- (ii) Those donated for onward transmission to beneficiaries are included in the statement of financial activities as incoming resources and resources expended when they are distributed. They are valued at the amount the charity would have had to pay to acquire them.
- (iii) Those donated for use by the Charity itself are included when receivable. They are valued at the amount the Charity would have had to pay to acquire them.

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.

Costs are allocated between Adult, Young and Parent carers based on the proportion of carers being supported by the charity.

Carer Support Eden Ltd (previously Carer Support Carlisle & Eden Ltd)

Notes to the Financial Statements for the Year Ended 31 March 2025

..... continued

Taxation

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

Fixed assets

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

Depreciation

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

Fixtures, fittings and equipment	3-5 years straight line basis
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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 Eden Ltd (previously Carer Support Carlisle & Eden Ltd)

Notes to the Financial Statements for the Year Ended 31 March 2025

..... 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.

Prior period restatement

Adjustments were made to the comparative figures resulting in the reduction of restricted reserves by £177,690 and the increase of unrestricted reserves brought forward of the same value. The adjustment was required in order to accurately reflect the CSC contract income as unrestricted in nature, rather than restricted. There is no impact to the overall SOFA figures.

2 Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Donations and legacies				
Appeals and donations	8,155	3,111	11,266	4,670
Gift Aid tax reclaimed	924	-	924	831
Donated goods	400	-	400	-
	<u>9,479</u>	<u>3,111</u>	<u>12,590</u>	<u>5,501</u>

All of the donations and legacies income in 2024 related to unrestricted funds.

Carer Support Eden Ltd (previously Carer Support Carlisle & Eden Ltd)

Notes to the Financial Statements for the Year Ended 31 March 2025

..... continued

3 Investments

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Interest on cash deposits	23,797	-	23,797	8,509

All of the investments income in 2024 related to unrestricted funds.

4 Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Grants and contract income	577,988	44,247	622,235	746,819
Government grants	-	9,800	9,800	12,500
Other	1,210	-	1,210	870
	<u>579,198</u>	<u>54,047</u>	<u>633,245</u>	<u>760,189</u>

Of the income from charitable activities in 2024, £555,298 related to unrestricted funds and £204,891 related to restricted funds (as restated).

Carer Support Eden Ltd (previously Carer Support Carlisle & Eden Ltd)
Notes to the Financial Statements for the Year Ended 31 March 2025

5 Expenditure

	Raising funds	Adult carers	Young carers	Parent carers	Total 2025	Total 2024
	£	£	£	£	£	£
Direct costs						
Fundraising costs	109	-	-	-	109	476
Employment costs	-	330,611	69,602	34,801	435,014	442,169
Trips and activities for carers	-	8,576	1,805	903	11,284	9,795
Covid-19 and Household Support grants	-	10,628	2,237	1,119	13,984	29,411
Repairs and maintenance	-	5,182	1,091	546	6,819	4,025
Travel and subsistence	-	10,675	2,247	1,124	14,046	16,634
	<u>109</u>	<u>365,672</u>	<u>76,982</u>	<u>38,493</u>	<u>481,256</u>	<u>502,510</u>
Support costs						
Rent and rates	-	31,782	6,691	3,346	41,819	39,575
Insurance	-	2,007	423	211	2,641	2,226
Telephone and fax	-	4,040	851	425	5,316	8,637
Office expenses	-	18,476	3,890	1,945	24,311	29,007
Printing, postage and stationery	-	8,567	1,804	902	11,273	12,482
Trade subscriptions	-	2,014	424	212	2,650	798
Sundry expenses	-	7,215	1,519	760	9,494	4,604
Advertising	-	2,942	620	310	3,872	9,310
Accountancy and bookkeeping fees	-	5,047	1,062	531	6,640	7,005
Independent examiner's fee	-	479	101	50	630	600
Legal and professional fees	-	3,155	664	332	4,151	12,769
Bank charges	-	301	63	32	396	399
Depreciation of fixtures, fittings and equipment	-	9,367	1,972	986	12,325	9,298

Carer Support Eden Ltd (previously Carer Support Carlisle & Eden Ltd)
Notes to the Financial Statements for the Year Ended 31 March 2025

..... continued						
(Profit)/loss on sale of tangible fixed assets held for charity's own use	-	-	-	-	-	460
	-	95,392	20,084	10,042	125,518	137,170
	109	461,064	97,066	48,535	606,774	639,680

Carer Support Eden Ltd (previously Carer Support Carlisle & Eden Ltd)

Notes to the Financial Statements for the Year Ended 31 March 2025

Of the expenditure in 2024, £473,404 related to unrestricted funds and £166,276 related to restricted funds.

6 Governance costs

	2025	2024
	£	£
Accountancy fees	6,640	7,005
Independent examiner's fee	630	600
Legal and professional fees	4,151	12,769
	<u>11,421</u>	<u>20,374</u>

7 Trustees' remuneration and expenses

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

In the prior year, one trustee was paid remuneration from employment with the charity. Permission to make the payments were granted by the Charity Commission. The trustee received remuneration consisting of £1,787 salary and £73 employers pension contributions in relation to admin work carried out.

8 Net income

Net income is stated after charging:

	2025	2024
	£	£
(Profit)/loss on disposal of tangible fixed assets	-	460
Depreciation of tangible fixed assets	<u>12,325</u>	<u>9,298</u>

Carer Support Eden Ltd (previously Carer Support Carlisle & Eden Ltd)
Notes to the Financial Statements for the Year Ended 31 March 2025

..... continued

9 Employees' remuneration

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

	2025 No.	2024 No.
Charitable activities	<u>18</u>	<u>18</u>

The aggregate payroll costs of these persons were as follows:

	2025 £	2024 £
Wages and salaries	385,784	390,319
Social security	27,550	27,434
Other pension costs	18,173	17,408
	<u>431,507</u>	<u>435,161</u>

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

The key management personnel comprise the Trustees and CEO . The total employee benefits of the key management personnel of the Charity were £51,826 (2024 - £45,570).

Carer Support Eden Ltd (previously Carer Support Carlisle & Eden Ltd)

Notes to the Financial Statements for the Year Ended 31 March 2025

..... continued

10 Tangible fixed assets

	Fixtures, fittings and equipment £
Cost	
As at 1 April 2024	55,212
Additions	<u>12,210</u>
As at 31 March 2025	<u>67,422</u>
Depreciation	
As at 1 April 2024	27,559
Charge for the year	<u>12,325</u>
As at 31 March 2025	<u>39,884</u>
Net book value	
As at 31 March 2025	<u>27,538</u>
As at 31 March 2024	<u>27,653</u>

11 Debtors

	2025 £	2024 £
Trade debtors	50,696	-
Other debtors	11,861	3,483
Prepayments and accrued income	<u>21,605</u>	<u>18,734</u>
	<u>84,162</u>	<u>22,217</u>

Carer Support Eden Ltd (previously Carer Support Carlisle & Eden Ltd)

Notes to the Financial Statements for the Year Ended 31 March 2025

..... continued

12 Creditors: Amounts falling due within one year

	2025 £	2024 £
Trade creditors	1,426	406
Taxation and social security	13,968	11,520
Other creditors	4,896	2,926
Accruals and deferred income	58,870	20,749
	<u>79,160</u>	<u>35,601</u>

Creditors amounts falling due within one year includes deferred income:

	2025 £	2024 £
Amount deferred in the year	50,696	-
As at 31 March 2025	<u>50,696</u>	<u>-</u>

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 2025 the charity had total future minimum lease payments under non-cancellable operating leases as follows:

	Land and Buildings		Other	
	2025 £	2024 £	2025 £	2024 £
Within one year	18,342	-	-	-
Within two and five years	-	43,434	864	1,296
	<u>18,342</u>	<u>43,434</u>	<u>864</u>	<u>1,296</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 £18,173 (2024 - £17,408).

Contributions totalling £4,896 (2024 - £2,926) were payable to the scheme at the end of the period and are included in creditors.

Carer Support Eden Ltd (previously Carer Support Carlisle & Eden Ltd)

Notes to the Financial Statements for the Year Ended 31 March 2025

..... continued

16 Related parties

Controlling entity

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

17 Analysis of funds

	As restated At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
General Funds					
Core	516,064	603,395	(522,489)	-	596,970
Adult Unrestricted	24,843	5,790	506	-	31,139
Young Unrestricted	13,849	3,289	2,492	-	19,630
	<u>554,756</u>	<u>612,474</u>	<u>(519,491)</u>	<u>-</u>	<u>647,739</u>
Restricted Funds					
Francis Scott Trust	-	17,700	(16,110)	-	1,590
National Lottery - LAC	-	25,007	(18,227)	-	6,780
Discharge Pathway 0 - CVS	-	1,540	(1,540)	-	-
Frieda Scott Trust	15,800	-	(15,800)	-	-
National Lottery - Discharge	20,195	-	(20,195)	-	-
Westmorland & Furness	2,500	9,800	(12,300)	-	-
Restricted donations	-	3,111	(3,111)	-	-
	<u>38,495</u>	<u>57,158</u>	<u>(87,283)</u>	<u>-</u>	<u>8,370</u>
	<u>593,251</u>	<u>669,632</u>	<u>(606,774)</u>	<u>-</u>	<u>656,109</u>

Francis Scott Trust - support towards activities for Young Carers in Carlisle and Eden

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.

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

Carer Support Eden Ltd (previously Carer Support Carlisle & Eden Ltd)

Notes to the Financial Statements for the Year Ended 31 March 2025

..... continued

Prior period - As restated

	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
General Funds					
General Unrestricted	410,610	563,858	(473,404)	15,000	516,064
Adult Unrestricted	21,369	3,474	-	-	24,843
Young Unrestricted	11,873	1,976	-	-	13,849
	<u>443,852</u>	<u>569,308</u>	<u>(473,404)</u>	<u>15,000</u>	<u>554,756</u>
Restricted Funds					
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>14,880</u>	<u>204,891</u>	<u>(166,276)</u>	<u>(15,000)</u>	<u>38,495</u>
	<u>458,732</u>	<u>774,199</u>	<u>(639,680)</u>	<u>-</u>	<u>593,251</u>

Carer Support Eden Ltd (previously Carer Support Carlisle & Eden Ltd)

Notes to the Financial Statements for the Year Ended 31 March 2025

..... continued

18 Net assets by fund

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
Tangible assets	27,538	-	27,538	27,653
Current assets	699,361	8,370	707,731	601,199
Creditors: Amounts falling due within one year	(79,160)	-	(79,160)	(35,601)
Net assets	<u>647,739</u>	<u>8,370</u>	<u>656,109</u>	<u>593,251</u>

Prior period - As restated

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
Tangible assets	27,653	-	27,653	14,608
Current assets	549,695	51,504	601,199	529,934
Creditors: Amounts falling due within one year	(22,592)	(13,009)	(35,601)	(85,810)
Net assets	<u>554,756</u>	<u>38,495</u>	<u>593,251</u>	<u>458,732</u>