

CUMBRIA CEREBRAL PALSY

England & Wales · Charity number 1110076

Details

Other names	CUMBRIA CEREBRAL PALSY SOCIETY
Status	Registered
Legal form	Charitable company
Company number	05386416
Registered	2005-06-17
Register	View on the Charity Commission register

Contact

Address	Cumbria Cerebral Palsy Society 22 Spencer Street Carlisle CA1 1BG
Phone	01228527796
Email	EMILY.BREAKS@CUMBRIACEREBRALPALSY.NET
Website	www.cumbriacerebralpalsy.net

Activities

Objects: TO PROMOTE THE CARE AND WELFARE OF THOSE WITH CEREBRAL PALSY AND SIMILAR CONDITIONS, PRIMARILY, BUT NOT EXCLUSIVELY WITHIN CUMBRIA, BY THE PROVISION OF SERVICES, SUPPORT AND TRAINING TO THOSE INDIVIDUALS, INCLUDING, BUT NOT RESTRICTED TO, SERVICES RELATING TO HEALTH CARE, WELFARE, MEDICAL TREATMENT, EDUCATION, EMPLOYMENT, ACCOMMODATION AND ADVICE.

Activities: The charity operates a day centre for adults with complex physical and learning disabilities within Carlisle. The charity also runs four shops which generate an income from donations that are sold on. The charity receives grant income on behalf of individuals in the community.

Classification

- **How:** Provides Services
- **What:** Disability
- **Who:** Elderly/old People, People With Disabilities

Geography

- **Area of benefit:** PRIMARILY BUT NOT EXCLUSIVELY WITHIN CUMBRIA.
- Cumbria

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£504,756	£504,625	£342,396	25
2024-03-31	£490,707	£454,935	-	-
2023-03-31	£394,709	£406,137	-	-
2022-03-31	£387,341	£350,118	-	-
2021-03-31	£328,864	£301,096	-	-

Trustees

Name	Role	Appointed
Elaine THOMSON	Chair	
Angela CARR		
Anthea Woodman		2023-03-22
John Harper		
Nigel Woodcock		2019-07-01
Susan Huntley		2019-07-01
suzanne halsall		2023-01-03

Accounts

Cumbria Cerebral Palsy

(A company limited by guarantee)

Annual Report and Financial Statements

31 March 2025

**Company registration number: 05386416
Charity registration number: 1110076**



Cumbria Cerebral Palsy
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Cumbria Cerebral Palsy
Reference and Administrative Details

Charity name	Cumbria Cerebral Palsy	
Charity registration number	1110076	
Company registration number	05386416	
Principal office	22 Spencer Street CARLISLE CA1 1BG	
Registered office	22 Spencer Street CARLISLE CA1 1BG	
Trustees	E M Thomson, Chair N Woodcock, Vice chair A J Carr G Wykes J Harper C Scott-Buccleugh (Resigned 18 August 2024) S Huntley S Laydon (Resigned 4 September 2024) S Halsall A Woodman T Armstrong (Appointed 18 November 2024) (Resigned 24 April 2025)	
Accountant	Dodd & Co Limited FIFTEEN Rosehill Montgomery Way Rosehill Estate CARLISLE CA1 2RW	

Cumbria Cerebral Palsy

Trustees' Report for the Year Ended 31 March 2025

The financial statements have been prepared in accordance with the accounting policies set out in 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.

PURPOSE OF THE CHARITY

The Charity's purpose is set out in the objects contained in the Company's Memorandum of Association that are:

"To promote the care and welfare of those with cerebral palsy and similar conditions, primarily, but not exclusively within Cumbria, by providing services, support and training to those individuals including, but not restricted to services relating to health care, welfare, medical treatment, education, employment, accommodation and advice"

MISSION STATEMENT

We are a non-profit organisation supporting Cumbrian people with cerebral palsy and related disabilities by developing and sustaining services which promote independence and choice.

AIMS AND OBJECTIVES

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit and this is adhered to at the charity Board Meetings.

The focus of our activities is to design and deliver person centred care planning by offering a range of flexible services for people who have access to our day care opportunities. This benefits people by developing their self-confidence as they are supported to take more control and make decisions affecting their lives. We welcome people from all backgrounds, faiths, genders, or personal circumstances and firmly believe this diversity enables everyone through the sharing of experiences, skills and aptitudes.

The people who benefit from the charity's service are those with complex physical, learning disabilities, challenging behaviours and dementia. Referrals to the service are mostly from self-referral although we work alongside the Local Authority and Health Authority (NHS).

The services are provided at our day care centre in Lister House, Carlisle that is registered for up to 15 people each weekday, and through our out-reach Community Services.

We also have 4 charity shops in Cockermouth, Brampton, Wigton and Denton that provide a vital link to those communities and increase awareness of cerebral palsy as well as raising funding for our out-reach services. The second-hand shops also provide a wide range of goods to the communities that need them, particularly important during the current cost of living crisis with associated increases in child poverty.

ACHIEVEMENTS AND PERFORMANCE

This financial year remained challenging as the Income remained relatively flat year on year whilst costs increased by 8.9% mainly due to national minimum wage increases. The Charity continued to find cost savings to mitigate ongoing inflation for insurance and shop rental costs.

This resulted in a net surplus of £131 in the year.

An underlying reduction in Income at the Day Centre of (£37,017) resulted from the sad loss of clients, increased sickness, and a reduction in Adult Social Care referrals as the Local Authority embarked on a re-tendering of contracts.

The Charity successfully tendered and won 2 key contracts with the Local Authority for ongoing day and community services including the provision of transport services following the purchase of a vehicle during the year. These are three year (+2 year extension) contracts commencing on 1st April 2025. Whilst this is fantastic news the charity is dependent on referrals from the Local Authority - Adult Social Care that have yet to fully materialise since contract award in January 2025.

Cumbria Cerebral Palsy
Trustees' Report for the Year Ended 31 March 2025

Shop related Gift Aid contributions increased in the year to £17,226 however this masked an underlying reduction in shop income as trading reduced with noticeable reductions in footfall in the town centres. The charity continues to develop the use of social media sales.

The Charity also received a legacy of £38,889 on 14th February 2025.

Key activities and projects for the public benefit included:

- Laptops for children at school
- Tri-rider to improve mobility and independence
- Animal development/care in the resource centre
- Garden project covering environmental, planning, selecting tools and equipment, and learning different skills
- Using the new vehicle for excursions to the sea-side, Anfield football ground, other day trips
- Collaborations with Oaktree Charity for animal care; Tullie House for cooking and exercises; University of Cumbria for integrating occupational health in service delivery

FINANCIAL REVIEW

Financial risk management objective and policies

The Trustees review the major risks to which the charity is exposed. Systems and procedures are established to mitigate, where appropriate, these risks. Internal control systems are minimised by the implementation for authorisation of all transactions and projects. Procedures are in place to ensure Health and Safety compliance for all staff, volunteers and visitors to the day care centre, shops, and head office.

Reserves policy

The Trustees have a policy to maintain a balance on unrestricted funds equivalent to 3 months unrestricted payments. The balance in the accounts show unrestricted funds of £342,925 at the year end.

Based on the year end 31 March 2025, 3 months of unrestricted payments is £124,623. There is therefore a shortfall of £51,539 from the free reserves held at the year end of £73,084.

The charity has a high fixed cost base (i.e. salaries, premises rent), and it would take time for these to be exited in the event the charity was winding up. The change in presentation of costs made last year, has highlighted that the reserves held by the charity is insufficient.

As noted in the Achievements and Performance section, the Charity successfully tendered and won two key contracts with the Local Authority for ongoing day and community services including the provision of transport services following the purchase of a vehicle during the year. Since the contract began, only one referral has been made. The charity is carrying the staff and resources waiting for further referrals to be made.

As time progresses and costs increase year on year there is increasing pressure on the charity. Costs such as minimum wage increases, Employer National Insurance increases, utility costs and insurance, have been suffered in the year, which have not only increased cashflow pressure but are also increasing target reserves year on year too.

That results in the charity needing to run at a sizeable surplus to be able to replenish reserves and bring them in line with the current reserves policy. The Trustees acknowledge this is very challenging in current funding climate but the Charity is making every effort to monitor costs and increase overall income.

Cumbria Cerebral Palsy
Trustees' Report for the Year Ended 31 March 2025

Principal Funding

The day opportunities income is through people's direct payments and the centre operates under a contract with the Local Authority. Additional Funding to improve the quality of the service comes from fundraising by application to trust funds. During the year we have secured funding from the following and wish to record our grateful thanks to:

- Florence Nightingale Trust
- Boshier Hinton
- Hospital Saturday Fund
- Independence at Home – Ian Kershaw
- Talisman Charitable Trust
- Roseland Trust
- Dunnery Trust
- Fitton Trust

Review of the charity's financial position

The principal income for the Charity is received from the day centre and four shops. The shops are now delivering higher revenue than the day centre that is a reversing trend since 2023/24.

Concern remains regarding the reduced number of clients attending the day centre as the charity not only carries the risk of a minimum staffing levels, but also means that clients remain in the community with little or no support. The charity continues to reach out to the community however this support is limited due to the current funding constraints.

The Trustees have recognised this increased risk together with further increases in National Insurance that take effect from 1st April 2025. Contingency plans are being put in place.

Investment policy and performance

The Trustees having regard to the liquidity requirements of operating a day opportunity service have operated a policy of keeping funds in interest bearing deposit accounts achieving the best rate of interest. With this in mind, the charity regularly checks on the best options for its liquid reserves.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is registered as a charitable company limited by guarantee and was incorporated by a Memorandum of Association on 9 March 2005. The Memorandum and Articles of Association comprise the governing document and establish the objects and powers of the charitable company. The company was registered as a charity on 17 June 2005.

Method of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

There is a maximum of 12 elected Trustees and 8 co-opted Trustees. Elected Trustees are elected or re-elected for a term of 3 years concluding at the third Annual General Meeting after their election. Any elected Trustee retiring at any Annual General Meeting may, if willing to stand, be proposed for re-election.

Co-opted Trustees shall not be required by rotation but shall cease to hold office at the expiry of their specified term of office. Any vacancy arising amongst the Trustees may be filled by resolution of the board.

Cumbria Cerebral Palsy
Trustees' Report for the Year Ended 31 March 2025

Policies adopted for the induction and training of Trustees

Prior to election, potential Trustees complete an application form indicating the areas of the charity's work they are particularly interested in and the skills they feel they can offer to the Board of Trustees. A policy setting out the procedures for the selection of Trustees is in place. A copy of the Memorandum and Articles of Association and the latest financial statements are distributed to Trustees on appointment.

Organisational structure and decision making

The Trustees are responsible for the overall management and control of the organisation and meet up six times during the year. Extra meetings are arranged as and when required. The daily management of the charity is delegated by the Board of Trustees to the General Manager who reports to the Chair of the Board of Trustees.

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 our exposure to the major risks. Procedures are in place to ensure compliance in particular with the Health & Safety of staff, volunteers, clients and visitors to the day care centre and head office which have been externally audited and approved by the charity's insurance company.

The principal risk facing the charity is securing sufficient income increases to match and exceed the ongoing wage, rent, and energy cost increases that will enable the charity to widen its services to further people and unmet needs.

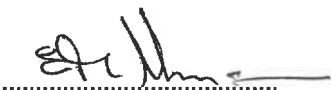
Additional effort is therefore being made to increase fund raising in the year and included;

- Bingo nights
- Cumbria Dialect book sales
- Table sales
- Christmas Fayre
- Challenge 73 (73rd Year) involving local businesses and schools.

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 22 July 2025 and signed on its behalf by:



E M Thomson
Trustee

Cumbria Cerebral Palsy

Trustees' Responsibilities in relation to the Financial Statements

The trustees (who are also directors of Cumbria Cerebral Palsy 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
Cumbria Cerebral Palsy**

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


.....
Martin Borradaile ACA
Dodd & Co Limited
Chartered Accountants

22 July 2025

FIFTEEN Rosehill
Montgomery Way
Rosehill Estate
CARLISLE
CA1 2RW

Cumbria Cerebral Palsy

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	61,882	5,891	67,773	28,128
Other trading activities	3	235,292	-	235,292	234,002
Investments	4	10,854	-	10,854	9,473
Charitable activities	5	190,837	-	190,837	227,854
Total income and endowments		<u>498,865</u>	<u>5,891</u>	<u>504,756</u>	<u>499,457</u>
Expenditure on:					
Fundraising funds		194,918	-	194,918	185,016
Charitable activities		303,576	6,131	309,707	277,955
Total expenditure		<u>498,494</u>	<u>6,131</u>	<u>504,625</u>	<u>462,971</u>
Net movements in funds		371	(240)	131	36,486
Reconciliation of funds					
Total funds brought forward		342,554	714	343,268	306,782
Total funds carried forward		<u>342,925</u>	<u>474</u>	<u>343,399</u>	<u>343,268</u>

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

The notes on pages 11 to 22 form an integral part of these financial statements.

Cumbria Cerebral Palsy
Company registration number: 05386416
Balance Sheet as at 31 March 2025

		2025		2024	
	Note	£	£	£	£
Fixed assets					
Tangible assets	11		269,841		265,788
Current assets					
Debtors	12	26,106		27,218	
Cash at bank and in hand		61,636		66,386	
		<u>87,742</u>		<u>93,604</u>	
Creditors: Amounts falling due within one year	13	<u>(14,184)</u>		<u>(16,124)</u>	
Net current assets			<u>73,558</u>		<u>77,480</u>
Net assets			<u>343,399</u>		<u>343,268</u>
The funds of the charity:					
Restricted funds			474		714
Unrestricted funds					
Unrestricted income funds			<u>342,925</u>		<u>342,554</u>
Total charity funds			<u>343,399</u>		<u>343,268</u>

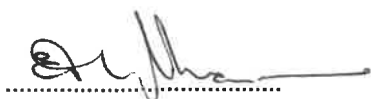
For the financial year ended 31 March 2025, the charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

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 22 July 2025 and signed on its behalf by:



E M Thomson
Trustee

The notes on pages 11 to 22 form an integral part of these financial statements.

Cumbria Cerebral Palsy
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	131	36,486
Depreciation charges	5,541	3,586
Decrease/(increase) in debtors	1,112	(11,120)
(Decrease)/increase in creditors	<u>(1,940)</u>	<u>8,310</u>
	4,844	37,262
Net cash provided by (used in) investing activities		
Purchase of property, plant and equipment	<u>(9,594)</u>	<u>(8,027)</u>
	(9,594)	(8,027)
(Decrease)/increase in cash	<u><u>(4,750)</u></u>	<u><u>29,235</u></u>

The notes on pages 11 to 22 form an integral part of these financial statements.

Cumbria Cerebral Palsy

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 18.

Cumbria Cerebral Palsy

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

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Income and endowments

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

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

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

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

Income derived from events is recognised as earned (that is, as the related goods or services are provided).

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.

Expenditure

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

Costs of generating funds are the costs 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.

Irrecoverable VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

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 £300 or more are initially recorded at cost.

Cumbria Cerebral Palsy

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

..... continued

Amortisation

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

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:

Freehold property	Not depreciated
Plant and machinery	15% straight line basis
Motor vehicles	25% reducing balance basis
Fixtures and fittings	5% straight line basis
Computer equipment	20% straight line basis

Goodwill

Goodwill is the difference between the fair value of consideration paid for an acquired entity and the aggregate of the fair value of that entity's identifiable assets and liabilities.

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.

The company operates a defined benefit pension scheme.

Cumbria Cerebral Palsy

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.

2 Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Donations and legacies				
Legacies and bequests	38,889	-	38,889	-
Appeals and donations	5,767	-	5,767	7,068
Gift Aid tax reclaimed	17,226	-	17,226	12,310
	<u>61,882</u>	<u>-</u>	<u>61,882</u>	<u>19,378</u>
Grants				
Grants - non-government	-	5,891	5,891	8,750
	<u>61,882</u>	<u>5,891</u>	<u>67,773</u>	<u>28,128</u>

Of the donations and legacies income in 2024, £19,378 related to unrestricted funds and £8,750 related to restricted funds.

Cumbria Cerebral Palsy
Notes to the Financial Statements for the Year Ended 31 March 2025

..... continued

3 Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Fund raising	5,715	-	5,715	2,182
Shop income	228,333	-	228,333	230,523
Other income	1,244	-	1,244	1,297
	<u>235,292</u>	<u>-</u>	<u>235,292</u>	<u>234,002</u>

All of the other trading activities income in 2024 related to unrestricted funds.

4 Investments

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Rental income	10,605	-	10,605	9,440
Interest on cash deposits	249	-	249	33
	<u>10,854</u>	<u>-</u>	<u>10,854</u>	<u>9,473</u>

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

5 Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Day centre	190,837	-	190,837	227,854

All of the income from charitable activities in 2024 related to unrestricted funds.

Cumbria Cerebral Palsy

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

..... continued

6 Expenditure

	Raising funds	Charitable activities	Total 2025	Total 2024
	£	£	£	£
Direct costs				
Shop expenditure	60,812	-	60,812	71,929
Fundraising costs	1,810	-	1,810	1,396
Shop wages and salaries	125,430	-	125,430	104,447
Staff NIC (Employers)	5,330	-	5,330	5,391
Shop staff pensions	1,536	-	1,536	1,853
Direct centre expenses	-	14,186	14,186	10,375
Employment costs	-	233,795	233,795	206,913
	<u>194,918</u>	<u>247,981</u>	<u>442,899</u>	<u>402,304</u>
Support costs				
Premises expenses	-	8,701	8,701	9,033
Insurance	-	4,919	4,919	4,420
Repairs and maintenance	-	11,513	11,513	13,232
Office expenses	-	7,182	7,182	6,206
Sundry expenses	-	4,101	4,101	4,079
Motor expenses	-	670	670	-
Accountancy fees	-	6,580	6,580	7,421
Independent examiner's fee	-	600	600	600
Legal and professional fees	-	11,920	11,920	11,758
Bad debts written off	-	-	-	332
Depreciation	-	5,540	5,540	3,586
	<u>-</u>	<u>61,726</u>	<u>61,726</u>	<u>60,667</u>
	<u>194,918</u>	<u>309,707</u>	<u>504,625</u>	<u>462,971</u>

Of the expenditure in 2024, £454,935 related to unrestricted funds and £8,036 related to restricted funds.

7 Governance costs

	2025	2024
	£	£
Accountancy fees	6,580	7,421
Independent examiner's fee	600	600
Legal and professional fees	11,920	11,758
	<u>19,100</u>	<u>19,779</u>

Cumbria Cerebral Palsy
Notes to the Financial Statements for the Year Ended 31 March 2025

..... continued

8 Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits, or were reimbursed for expenses incurred (2024 - £nil).

During the year 4 Trustees (2024 - 3) made donations to the charity totalling £614 (2024 - £264).

9 Net income

Net income is stated after charging:

	2025	2024
	£	£
Depreciation of tangible fixed assets	5,540	3,586
Accountancy fees	6,580	7,421
Independent examiner's fee	600	600
	<u>600</u>	<u>600</u>

10 Employees' remuneration

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

	2025	2024
	No.	No.
Charitable activities	24	21
	<u>24</u>	<u>21</u>

The aggregate payroll costs of these persons were as follows:

	2025	2024
	£	£
Wages and salaries	341,355	301,859
Social security	16,096	12,329
Other pension costs	8,640	4,416
	<u>366,091</u>	<u>318,604</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 (2024 - £nil).

Cumbria Cerebral Palsy

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

..... continued

11 Tangible fixed assets

	Freehold property £	Plant and equipment £	Fixtures, fittings and equipment £	Total £
Cost				
As at 1 April 2024	245,000	1,755	45,380	292,135
Additions	-	9,594	-	9,594
As at 31 March 2025	<u>245,000</u>	<u>11,349</u>	<u>45,380</u>	<u>301,729</u>
Depreciation				
As at 1 April 2024	-	1,639	24,709	26,348
Charge for the year	-	1,253	4,287	5,540
As at 31 March 2025	<u>-</u>	<u>2,892</u>	<u>28,996</u>	<u>31,888</u>
Net book value				
As at 31 March 2025	<u>245,000</u>	<u>8,457</u>	<u>16,384</u>	<u>269,841</u>
As at 31 March 2024	<u>245,000</u>	<u>116</u>	<u>20,671</u>	<u>265,787</u>

12 Debtors

	2025 £	2024 £
Trade debtors	4,012	5,856
Other debtors	2,824	5,642
Prepayments and accrued income	19,270	15,720
	<u>26,106</u>	<u>27,218</u>

13 Creditors: Amounts falling due within one year

	2025 £	2024 £
Trade creditors	4,741	6,168
Taxation and social security	3,720	4,554
Other creditors	2,621	1,757
Accruals and deferred income	3,102	3,645
	<u>14,184</u>	<u>16,124</u>

Cumbria Cerebral Palsy

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

..... continued

14 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.

15 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	
	2025	2024
	£	£
Within one year	1,800	1,600
Within two and five years	14,667	23,467
Over five years	146,583	168,583
	<u>163,050</u>	<u>193,650</u>

16 Pension scheme

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the period represents contributions payable by the charity to the scheme and amounted to £8,640 (2024 - £4,217).

Contributions totalling £2,121 (2024 - £1,757) were payable to the scheme at the end of the period and are included in creditors.

Local government pension scheme

The Local Government Pension Scheme (LGPS) is a statutory scheme established by an Act of Parliament and governed by the Public Services Pensions Act 2013. The scheme is administered in accordance with applicable secondary legislation. Individual funds are managed by designated authorities at a local level.

The charity also contributed into the Cumbria Local Government Pension Scheme, in a multi-employer defined benefit scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The employers contributions are affected by a surplus or deficit in the scheme.

Principal actuarial assumptions

	2025	2024
	%	%
Rate of increase in salaries	4.20	4.20
Rate of increase for pensions in payment/inflation	2.80	2.80
Discount rate for scheme liabilities	5.80	4.90
Inflation assumptions (CPI)	<u>2.70</u>	<u>2.70</u>

Cumbria Cerebral Palsy

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

..... continued

The current mortality assumptions include sufficient allowance for future improvements in the mortality rates. The assumed life expectations on retirement age 65 are:

	2025	2024
Retiring today		
Males retiring today	21.50	21.50
Females retiring today	24.00	23.90
Retiring in 20 years		
Males retiring in 20 years	22.80	22.80
Females retiring in 20 years	25.70	25.70

Sensitivity analysis

	2025 £ 000	2024 £ 000
Equities	543	589
Government bonds	228	211
Property	122	127
Cash and other liquid assets	24	24
Other	653	637
Total market value of assets	1,570	1,588

The actual return on scheme assets was £36,000 (2024 - £116,000).

Amounts recognised in the statement of financial activities

	2024/25 £ 000	2023/24 £ 000
Current service cost	3	3
Interest income	(76)	(73)
Interest cost	52	52
Admin expenses	-	-
Total amount recognised in the SOFA	(21)	(18)

Changes in the fair value of academy's share of scheme assets:

	2024/25 £ 000	2023/24 £ 000
At start of period	1,588	1,523
Interest income	76	73
Actuarial gain/(loss)	(40)	43
Employer contributions	-	-
Employee contributions	1	1
Benefits paid	(55)	(52)
Administration expenses	-	-
At 31 March	1,570	1,588
Restriction of scheme assets (surplus not recognised)	587	494
Amended scheme assets at 31 March	983	1,094

Cumbria Cerebral Palsy

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

..... continued

At the balance sheet date the pension valuation estimated the pension was in a net asset position of £587,000. This asset has not been recognised in the financial statements as the asset does not meet the criteria to be recognised under FRS 102. The Academy is part of a pooled LGPS with a minimum funding requirement in the scheme and any refund from the scheme is not possible unless there is a surplus on exit.

Changes in the present value of defined benefit obligations were as follows:

	2024/25	2023/24
	£ 000	£ 000
At start of period	1,094	1,096
Current service cost	3	3
Interest cost	52	52
Employee contributions	1	1
Actuarial (gain)/loss	(112)	(6)
Benefits paid	(55)	(52)
At 31 March	<u>983</u>	<u>1,094</u>

17 Related parties

Controlling entity

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

18 Analysis of funds

	At 1 April 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
General Funds				
General fund	342,554	498,865	(498,494)	342,925
Restricted Funds				
Restricted fund	<u>714</u>	<u>5,891</u>	<u>(6,131)</u>	<u>474</u>
	<u>343,268</u>	<u>504,756</u>	<u>(504,625)</u>	<u>343,399</u>

Cumbria Cerebral Palsy

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

..... continued

Prior period

	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
General Funds				
Unrestricted income fund	306,782	490,707	(454,935)	342,554
Restricted Funds				
Restricted fund	-	8,750	(8,036)	714
	<u>306,782</u>	<u>499,457</u>	<u>(462,971)</u>	<u>343,268</u>

19 Net assets by fund

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
Intangible assets	-	-	-	-
Tangible assets	269,841	-	269,841	265,788
Current assets	87,268	474	87,742	93,604
Creditors: Amounts falling due within one year	(14,184)	-	(14,184)	(16,124)
Net assets	<u>342,925</u>	<u>474</u>	<u>343,399</u>	<u>343,268</u>

Prior period

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
Tangible assets	265,788	-	265,788	261,347
Current assets	92,890	714	93,604	53,249
Creditors: Amounts falling due within one year	(16,124)	-	(16,124)	(7,814)
Net assets	<u>342,554</u>	<u>714</u>	<u>343,268</u>	<u>306,782</u>

Accounts

Cumbria Cerebral Palsy

(A company limited by guarantee)

Annual Report and Financial Statements

31 March 2024

Company registration number: 05386416

Charity registration number: 1110076



Cumbria Cerebral Palsy
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Cumbria Cerebral Palsy
Reference and Administrative Details

Charity name	Cumbria Cerebral Palsy
Charity registration number	1110076
Company registration number	05386416
Principal office	22 Spencer Street CARLISLE CA1 1BG
Registered office	22 Spencer Street CARLISLE CA1 1BG
Trustees	E M Thomson, Chair A J Carr G Wykes J Harper C Scott-Buccleugh S Huntley N Woodcock S Laydon S Halsall A Woodman
Accountant	Dodd & Co Limited FIFTEEN Rosehill Montgomery Way Rosehill Estate CARLISLE CA1 2RW

Cumbria Cerebral Palsy

Trustees' Report for the Year Ended 31 March 2024

The financial statements have been prepared in accordance with the accounting policies set out in 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.

PURPOSE OF THE CHARITY

The Charity's purpose is set out in the objects contained in the Company's Memorandum of Association that are:

"To promote the care and welfare of those with cerebral palsy and similar conditions, primarily, but not exclusively within Cumbria, by providing services, support and training to those individuals including, but not restricted to services relating to health care, welfare, medical treatment, education, employment, accommodation and advice"

MISSION STATEMENT

We are a non-profit organisation supporting Cumbrian people with cerebral palsy and related disabilities by developing and sustaining services which promote independence and choice.

AIMS AND OBJECTIVES

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit and this is adhered to at the charity Board Meetings.

The focus of our activities is to design and deliver person centred care planning by offering a range of flexible services for people who have access to our day care opportunities. This benefits people by developing their self-confidence as they are supported to take more control and make decisions affecting their lives. We welcome people from all backgrounds, faiths, genders, or personal circumstances and firmly believe this diversity enables everyone through the sharing of experiences, skills and aptitudes.

The people who benefit from the charity's service are those with complex physical, learning disabilities, challenging behaviours and dementia. Referrals to the service are mostly from self-referral although we work alongside the Local Authority and Health Authority (NHS).

The services are provided at our day care centre in Lister House, Carlisle that is registered for up to 15 people each weekday, and through our out-reach Community Services.

We also have 4 charity shops in Cockermouth, Brampton, Wigton and Denton Holme that provide a vital link to those communities and increase awareness of cerebral palsy as well as raising funding for our out-reach services. The second-hand shops also provide a wide range of goods to the communities that need them, particularly important during the current cost of living crisis with associated increases in child poverty.

ACHIEVEMENTS AND PERFORMANCE

As we emerged from the COVID pandemic, it was essential to re-establish links with the community as many of our clients had become isolated and fundraising had ceased. The charity was also financially challenged in 2022/23 so 2023/24 was focussed on recovery and stabilisation, and improving our internal processes and financial controls across all areas of the charity.

This included the provision of a new employee handbook, health & safety audits, and a budget control system that is understood and managed by the operational teams.

Key activities and projects for the public benefit included:

- Coffee morning for the clients in the community we support to allow parents and children to meet. Soft play, sensory tent and lights, tuft trays and games used for these events.
- Garden refurbishment at our day care centre for more accessibility for the service users. Plants and vegetables for them to plant and look after and educate them on garden to plate and sustainability.
- Laptops and tablets to encourage safe use of internet and self-learning and independence.

Cumbria Cerebral Palsy
Trustees' Report for the Year Ended 31 March 2024

- Fidget boards to help with joint and hand movements and muscle memory, music synthesiser to help with creativity, musicality and making music.
- Eye gaze equipment which has helped our day care centre users to express their feelings and communicate and also used in the community with our support team.
- Grants secured have helped numerous clients with specific needs including a bespoke seating system, security system, specialist sleep suits, and sensory equipment.
- Provision of a bespoke wheelchair to enable a client to continue to play basketball and an electric wheelchair for a client to be able to get about easier after losing arm strength.
- A grant for our family advisor to continue in the south of Cumbria.
- Volunteers continue to work in our shops and assist with fundraising.
- Local fundraising to improve the quality of our services.

FINANCIAL REVIEW

Financial risk management objective and policies

The Trustees review the major risks to which the charity is exposed. Systems and procedures are established to mitigate, where appropriate, these risks. Internal control systems are minimised by the implementation for authorisation of all transactions and projects. Procedures are in place to ensure Health and Safety compliance for all staff, volunteers and visitors to the day care centre, shops, and head office.

Reserves policy

The Trustees have a policy to maintain a balance on unrestricted funds equivalent to 3 months unrestricted payments. The balance in the accounts show unrestricted funds of £342,554 in the year.

Principal Funding

The day opportunities income is through people's direct payments and the centre operates under a contract with the Local Authority. Additional Funding to improve the quality of the service comes from fundraising by application to trust funds. During the year we have secured funding from the following and wish to record our grateful thanks to:

Percy Bilton Trust

Cumbria Community Forum

Boshier Hinton Foundation

Hadfield Trust

Dunnery Trust

The Fitton Trust

Judy Dobson

E C Graham Settlement

Carlisle Citadel Welfare Club

Gilsland Village Hall

Brigham Church

Argos Carlisle

Mrs Dorothy Messenger

Judy Dobson

Cumbria Cerebral Palsy
Trustees' Report for the Year Ended 31 March 2024

Southend Conservative Club

Lonsdale News

Caledonian Pub

Crown & Thistle Pub

Well Pharmacy

John Young Furnishings

Review of the charity's financial position

In 2022/23 the proportion of the charity's income was heavily weighted towards our resource centre contracts with our shops contribution deteriorating resulting in a financial loss of (£13,428). The charity was facing financial distress, so a range of urgent actions were taken resulting in a surplus for the year of £36,486 that has now stabilised the charity although the economic environment is still very uncertain and challenges remain.

The Cockermouth shop moved to larger premises in March 2023 and overall trading in the shops has significantly improved by 26% year on year along with the introduction of computer tablets in all the shops to enable gift aid contributions to be optimised. Gift Aid secured in the year was £12,310 and Grant's £8,750. The shops are now also diversifying sales using social media.

The day care centre attracted further clients along with contract price increases although these were lower than the National Minimum Wage increases so put further pressure on margins. We were also faced with closure of the day care centre on two occasions due to ongoing COVID and staff sickness. Despite the challenges, income increased by 24% year on year.

A radical review of all costs was undertaken and a wide range of savings achieved against a back drop of increasing rents, higher energy costs, and the National Minimum Wage that increased by a further 9.8% in addition to 9.7% in 2022/23. Our costs increased by 14.7% in the year primarily due to wages, energy costs, and professional human resource and health & safety services.

The charity cash position has improved during the year and the Trustees continue to monitor this closely to ensure the longer-term sustainability of the charity.

At the year end, unrestricted funds were £342,544 and restricted funds were £714. The charity had free reserves of £76,766 at the year end.

Investment policy and performance

The Trustees having regard to the liquidity requirements of operating a day opportunity service have operated a policy of keeping funds in interest bearing deposit accounts achieving the best rate of interest. With this in mind, the charity regularly checks on the best options for its liquid reserves.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is registered as a charitable company limited by guarantee and was incorporated by a Memorandum of Association on 9 March 2005. The Memorandum and Articles of Association comprise the governing document and establish the objects and powers of the charitable company. The company was registered as a charity on 17 June 2005.

Method of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

There is a maximum of 12 elected Trustees and 8 co-opted Trustees. Elected Trustees are elected or re-elected for a term of 3 years concluding at the third Annual General Meeting after their election. Any elected Trustee retiring at any Annual General Meeting may, if willing to stand, be proposed for re-election.

Co-opted Trustees shall not be required by rotation but shall cease to hold office at the expiry of their specified term of office. Any vacancy arising amongst the Trustees may be filled by resolution of the board.

Cumbria Cerebral Palsy
Trustees' Report for the Year Ended 31 March 2024

Policies adopted for the induction and training of Trustees

Prior to election, potential Trustees complete an application form indicating the areas of the charity's work they are particularly interested in and the skills they feel they can offer to the Board of Trustees. A policy setting out the procedures for the selection of Trustees is in place. A copy of the Memorandum and Articles of Association and the latest financial statements are distributed to Trustees on appointment.

Organisational structure and decision making

The Trustees are responsible for the overall management and control of the organisation and meet up six times during the year. Extra meetings are arranged as and when required. The daily management of the charity is delegated by the Board of Trustees to the Chief Officer who reports to the Trustees.

Risk management

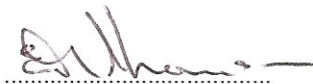
The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks. Procedures are in place to ensure compliance in particular with the Health & Safety of staff, volunteers, clients and visitors to the day care centre and head office which have been externally audited and approved by the charity's insurance company.

The principal risk facing the charity is securing sufficient income increases to match and exceed the ongoing wage, rent, and energy cost increases that will enable the charity to widen its services to further people and unmet needs.

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 July 2024 and signed on its behalf by:



E M Thomson
Trustee

Cumbria Cerebral Palsy
Trustees' Responsibilities in relation to the Financial Statements

The trustees (who are also directors of Cumbria Cerebral Palsy 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 Cumbria Cerebral Palsy

I report on the accounts of the company for the year ended 31 March 2024, which are set out on pages 8 to 19.

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.


.....
Martin Borradaile ACA
Dodd & Co Limited
Chartered Accountants

23 July 2024

FIFTEEN Rosehill
Montgomery Way
Rosehill Estate
CARLISLE
CA1 2RW

Cumbria Cerebral Palsy

Statement of Financial Activities (including Income and Expenditure Account and Statement of Total Recognised Gains and Losses) 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	19,378	8,750	28,128	15,411
Other trading activities	3	234,002	-	234,002	186,851
Investments	4	9,473	-	9,473	9,397
Charitable activities	5	227,854	-	227,854	183,050
Total income and endowments		<u>490,707</u>	<u>8,750</u>	<u>499,457</u>	<u>394,709</u>
Expenditure on:					
Fundraising funds		185,016	-	185,016	157,565
Charitable activities		269,919	8,036	277,955	250,572
Total expenditure		<u>454,935</u>	<u>8,036</u>	<u>462,971</u>	<u>408,137</u>
Net income/(expenditure) before transfers		35,772	714	36,486	(13,428)
Transfers					
Transfers between funds		-	-	-	-
Net income/(expenditure) before other recognised gains and losses		35,772	714	36,486	(13,428)
Other recognised gains/losses					
Net movements in funds		35,772	714	36,486	(13,428)
Reconciliation of funds					
Total funds brought forward		306,782	-	306,782	320,210
Total funds carried forward		<u>342,554</u>	<u>714</u>	<u>343,268</u>	<u>306,782</u>

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

The notes on pages 10 to 19 form an integral part of these financial statements.

Cumbria Cerebral Palsy
Company registration number: 05386416
Balance Sheet as at 31 March 2024

		2024		2023 as restated	
	Note	£	£	£	£
Fixed assets					
Tangible assets	11		265,788		261,347
Current assets					
Debtors	12	27,218		16,098	
Cash at bank and in hand		<u>66,386</u>		<u>37,151</u>	
		93,604		53,249	
Creditors: Amounts falling due within one year	13	<u>(16,124)</u>		<u>(7,814)</u>	
Net current assets			<u>77,480</u>		<u>45,435</u>
Net assets			<u>343,268</u>		<u>306,782</u>
The funds of the charity:					
Restricted funds			714		-
Unrestricted funds					
Unrestricted income funds			<u>342,554</u>		<u>306,782</u>
Total charity funds			<u>343,268</u>		<u>306,782</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 July 2024 and signed on its behalf by:



E M Thomson
Trustee

The notes on pages 10 to 19 form an integral part of these financial statements.

Cumbria Cerebral Palsy
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.

Cumbria Cerebral Palsy

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.

Income derived from events is recognised as earned (that is, as the related goods or services are provided).

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.

Expenditure

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

Costs of generating funds are the costs 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.

Irrecoverable VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

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 £300 or more are initially recorded at cost.

Cumbria Cerebral Palsy

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:

Freehold property	Not depreciated
Plant and machinery	15% and 20% straight line basis
Fixtures and fittings	5% straight line basis
Computer equipment	20% straight line basis

Goodwill

Goodwill is the difference between the fair value of consideration paid for an acquired entity and the aggregate of the fair value of that entity's identifiable assets and liabilities.

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.

The company operates a defined benefit pension scheme.

Cumbria Cerebral Palsy

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.

Prior period restatement

Adjustments were made to the comparative figures resulting in the reduction of restricted reserves by £152,929 and the increase of unrestricted reserves brought forward of the same value. The adjustment was required as a result of the Trustees identifying services provided through their day centre were in fact unrestricted in nature, rather than being a restricted fund.

A related adjustment was made to the comparative period in relation to the allocation of day centre services income and corresponding expenditure. As contract for services, the income and corresponding expenditure should have been included as unrestricted in the prior period and this has been restated to reflect this. There is no impact to the overall SOFA figures.

A further adjustment was made to the comparative figures resulting in an increase in unrestricted general funds brought forward of £203,999. The adjustment was required as a result of the Trustees agreeing to remove the pension asset in order to show a truer and fairer view. The adjustment to remove the pension asset resulted in a £2,000 reduction in unrecticted expenditure and the removal of the actuarial gain of £305,000 from the SOFA.

Cumbria Cerebral Palsy
Notes to the Financial Statements for the Year Ended 31 March 2024

..... continued

2 Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Donations and legacies				
Appeals and donations	7,068	-	7,068	8,601
Gift Aid tax reclaimed	12,310	-	12,310	4,480
	<u>19,378</u>	<u>-</u>	<u>19,378</u>	<u>13,081</u>
Grants				
Grants - non-government	-	8,750	8,750	2,330
	<u>19,378</u>	<u>8,750</u>	<u>28,128</u>	<u>15,411</u>

Of the donations and legacies income in 2023, £13,081 related to unrestricted funds and £2,330 related to restricted funds.

3 Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Fund raising	2,182	-	2,182	3,291
Shop income	230,523	-	230,523	182,275
Other income	1,297	-	1,297	1,285
	<u>234,002</u>	<u>-</u>	<u>234,002</u>	<u>186,851</u>

All of the other trading activities income in 2023 related to unrestricted funds.

4 Investments

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Rental income	9,440	-	9,440	7,950
Other income	-	-	-	1,447
Interest on cash deposits	33	-	33	-
	<u>9,473</u>	<u>-</u>	<u>9,473</u>	<u>9,397</u>

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

Cumbria Cerebral Palsy
Notes to the Financial Statements for the Year Ended 31 March 2024

..... continued

5 Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Day centre	227,854	-	227,854	183,050

All of the income from charitable activities in 2023 related to unrestricted funds.

6 Expenditure

	Raising funds £	Charitable activities £	Total 2024 £	Total 2023 £
Direct costs				
Shop expenditure	71,929	-	71,929	54,516
Fundraising costs	1,396	-	1,396	653
Shop wages and salaries	109,838	-	109,838	101,161
Shop staff pensions	1,853	-	1,853	1,235
Direct centre expenses	-	10,375	10,375	14,232
Employment costs	-	206,913	206,913	188,166
	<u>185,016</u>	<u>217,288</u>	<u>402,304</u>	<u>359,963</u>
Support costs				
Premises expenses	-	9,033	9,033	6,073
Insurance	-	4,420	4,420	4,128
Repairs and maintenance	-	13,232	13,232	14,358
Office expenses	-	6,206	6,206	6,893
Sundry expenses	-	4,079	4,079	5,802
Accountancy fees	-	7,421	7,421	6,561
Independent examiner's fee	-	600	600	1,000
Legal and professional fees	-	11,758	11,758	853
Bad debts written off	-	332	332	-
Depreciation	-	3,586	3,586	2,506
	<u>-</u>	<u>60,667</u>	<u>60,667</u>	<u>48,174</u>
	<u>185,016</u>	<u>277,955</u>	<u>462,971</u>	<u>408,137</u>

Of the expenditure in 2023, £405,807 related to unrestricted funds and £2,230 related to restricted funds.

Cumbria Cerebral Palsy
Notes to the Financial Statements for the Year Ended 31 March 2024

..... continued

7 Governance costs

	2024	2023
	£	£
Accountancy fees	7,421	6,561
Independent examiner's fee	600	1,000
Legal and professional fees	11,758	853
	<u>19,779</u>	<u>8,414</u>

8 Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits, or were reimbursed for expenses incurred (2023 - £nil).

During the year 3 Trustees made donations to the charity totalling £264 (2023 - £264).

9 Net income/(expenditure)

Net income/(expenditure) is stated after charging:

	2024	2023
	£	£
Depreciation of tangible fixed assets	3,586	2,506
Accountancy fees	7,421	6,561
Independent examiner's fee	600	1,000
	<u>11,607</u>	<u>10,067</u>

10 Employees' remuneration

The aggregate payroll costs of these persons were as follows:

	2024	2023
	£	£
Wages and salaries	314,188	284,098
Other pension costs	4,416	6,464
	<u>318,604</u>	<u>290,562</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 (2023 - £nil).

Cumbria Cerebral Palsy
Notes to the Financial Statements for the Year Ended 31 March 2024

..... continued

11 Tangible fixed assets

	Freehold property £	Plant and equipment £	Fixtures, fittings and equipment £	Total £
Cost				
As at 1 April 2023	245,000	1,755	37,353	284,108
Additions	-	-	8,027	8,027
As at 31 March 2024	<u>245,000</u>	<u>1,755</u>	<u>45,380</u>	<u>292,135</u>
Depreciation				
As at 1 April 2023	-	1,585	21,176	22,761
Charge for the year	-	53	3,533	3,586
As at 31 March 2024	<u>-</u>	<u>1,638</u>	<u>24,709</u>	<u>26,347</u>
Net book value				
As at 31 March 2024	<u>245,000</u>	<u>117</u>	<u>20,671</u>	<u>265,788</u>
As at 31 March 2023	<u>245,000</u>	<u>170</u>	<u>16,177</u>	<u>261,347</u>

12 Debtors

	2024 £	2023 £
Trade debtors	5,856	4,902
Other debtors	5,642	3,345
Prepayments and accrued income	15,720	7,851
	<u>27,218</u>	<u>16,098</u>

13 Creditors: Amounts falling due within one year

	2024 £	2023 £
Trade creditors	6,168	2,751
Taxation and social security	4,554	2,552
Other creditors	1,757	736
Accruals and deferred income	3,645	1,775
	<u>16,124</u>	<u>7,814</u>

Cumbria Cerebral Palsy
Notes to the Financial Statements for the Year Ended 31 March 2024

..... continued

14 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.

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 £4,217 (2023 - £6,464).

Contributions totalling £1,757 (2023 - £736) were payable to the scheme at the end of the period and are included in creditors.

Defined benefit pension scheme

The charity also contributed into the Cumbria Local Government Pension Scheme, in a multi-employer defined benefit scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The employers contributions are affected by a surplus or deficit in the scheme.

The Local Government Pension Scheme (LGPS) is a statutory scheme established by an Act of Parliament and governed by the Public Services Pensions Act 2013. The scheme is administered in accordance with applicable secondary legislation. Individual funds are managed by designated authorities at a local level.

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 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
General Funds				
General fund	306,782	490,707	(454,935)	342,554
Restricted Funds				
Restricted fund	-	8,750	(8,036)	714
	<u>306,782</u>	<u>499,457</u>	<u>(462,971)</u>	<u>343,268</u>

Cumbria Cerebral Palsy
Notes to the Financial Statements for the Year Ended 31 March 2024

..... continued

Prior period - As restated

	At 1 April 2022	Incoming resources	Resources expended	At 31 March 2023
	£	£	£	£
General Funds				
General Funds	320,210	392,379	(405,807)	306,782
Restricted Funds				
Restricted funds	-	2,330	(2,330)	-
	<u>320,210</u>	<u>394,709</u>	<u>(408,137)</u>	<u>306,782</u>

18 Net assets by fund

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
Intangible assets	-	-	-	-
Tangible assets	265,788	-	265,788	261,347
Current assets	92,890	714	93,604	53,249
Creditors: Amounts falling due within one year	(16,124)	-	(16,124)	(7,814)
Pension liabilities	-	-	-	-
Net assets	<u>342,554</u>	<u>714</u>	<u>343,268</u>	<u>306,782</u>

Prior period - As restated

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Tangible assets	261,347	-	261,347	260,502
Current assets	53,249	-	53,249	75,332
Creditors: Amounts falling due within one year	(7,814)	-	(7,814)	(15,624)
Net assets	<u>306,782</u>	<u>-</u>	<u>306,782</u>	<u>320,210</u>

Accounts

Registered number: 05386416
Charity number: 1110076

**CUMBRIA CEREBRAL PALSY
UNAUDITED TRUSTEES' REPORT
AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

SeavorChartered
Chartered Accountants & Tax Advisers
Clifford Court
Cooper Way
Carlisle
Cumbria
CA3 0JG

**CUMBRIA CEREBRAL PALSY
CONTENTS OF THE UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

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**CUMBRIA CEREBRAL PALSY
REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND
ADVISERS
FOR THE YEAR ENDED 31 MARCH 2023**

Trustees Mrs A J Carr
Mrs E M Thomson
Mrs G Wykes
Mr J Harper
Mr C Scott-Buccleugh
Mr A K Taylor (Resigned 23 March 2023)
Mrs S Huntley
Mr N Woodcock
Mr S Laydon
Mrs S Halsall (Appointed 3 January 2023)
Mrs A Woodman (Appointed 22 March 2023)

Registered number 05386416

Charity number 1110076

Registered office 22 Spencer Street
Carlisle
Cumbria
CA1 1BG

Company secretary Ms D Seidl (Resigned 14 November 2022)

Accountants SeavorChartered
Chartered Accountants & Tax Advisers
Clifford Court
Cooper Way
Carlisle
Cumbria
CA3 0JG

Bankers Lloyds Bank Plc
182 High Street
Walthamstow
London
E17 7JH

Solicitors Cartmell Shepherd
Viaduct House
Carlisle
Cumbria
CA3 8EZ

**CUMBRIA CEREBRAL PALSY
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) present their annual report together with the financial statement of Cumbria Cerebral Palsy (the charity) for the year ended 31 March 2023.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association 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 (FRS102).

Since the charity qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

The charity is registered as a charitable company limited by guarantee and was incorporated by a Memorandum of Association on 9 March 2005. The Memorandum and Articles of Association comprise the governing document and establish the objects and powers of the charitable company. The company was registered as a charity on 17 June 2005.

Method of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

There is a maximum of 12 elected Trustees and 8 co-opted Trustees. Elected Trustees are elected or re-elected for a term of 3 years concluding at the third Annual General Meeting after their election. Any elected Trustee retiring at any Annual General Meeting may, if willing to stand, be proposed for re-election.

Co-opted Trustees shall not be required by rotation but shall cease to hold office at the expiry of their specified term of office. Any vacancy arising amongst the Trustees may be filled by resolution of the board.

Due to the nature of the charity's work, the Trustees seek to ensure that the needs of this group are reflected on the Board. The traditional business, social care and health are well represented on the Board in an effort to maintain a broad mix of skills.

Policies adopted for the induction and training of Trustees

Prior to election, potential Trustees complete an application form indicating the areas of the charity's work they are particularly interested in and the skills they feel they can offer to the Board of Trustees. A policy setting out the procedures for the selection of Trustees is in place. A copy of the Memorandum and Articles of Association and the latest financial statements are distributed to Trustees on appointment.

**CUMBRIA CEREBRAL PALSY
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023**

Organisational structure and decision making

Cumbria Cerebral Palsy is an independent charity providing services for people with cerebral palsy and similar conditions primarily, but not exclusively, living within Cumbria.

The Trustees are responsible for the overall management and control of the organisation and meet up to six times during the year. Extra meetings are arranged as and when required. The day to day management of the charity is delegated by the Board of Trustees to the Chief Officer who reports to the Trustees.

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 our exposure to the major risks. Procedures are in place to ensure compliance in particular with the Health and Safety of staff, volunteers, clients and visitors to the Day Centre and Head Office which have been externally audited and approved by the charity's insurance company.

OBJECTIVES AND ACTIVITIES

Policies and objectives

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the charity commission relating to public benefit.

Therefore, in planning activities for the year, the charity commission guidance on public benefit is adhered to at Board meetings. The focus of our activities is to design and deliver person centred care planning by range of flexible services for people who have access to our day opportunities. This benefits people by developing their self-confidence as they are supported to take more control and make decisions affecting their lives. We welcome people from all backgrounds, faiths, genders, or personal circumstances and firmly believe this diversity enables everyone through the sharing of experiences, skills and aptitudes.

Activities for achieving objectives

Purpose and Aims

The Charity's purposes as set out in the objects contained in the Company's Memorandum of Associations are to:

"promote the care and welfare of those with cerebral palsy and similar conditions, primarily, but not exclusively within Cumbria, by providing services, support and training to those individuals including, but not restricted to services relating to health care, welfare, medical treatment, education, employment, accommodation and advice".

The aim of the charity is to support people with cerebral palsy, their families and carers, living in Cumbria.

**CUMBRIA CEREBRAL PALSY
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023**

Ensuring the charity's work delivers its aims

The charity regularly reviews its aims, objectives and activities throughout the year by quality assurance audits, feedback from people, and regular monitoring of the service. This enables the charity to move forward with confidence knowing the services provided are meeting the needs of the people it aims to support. As part of this development, Cumbria Cerebral Palsy is registered as domiciliary care provider using the specialisms, we have built up through operating the day opportunity centre. The charity has built up a skilled workforce who specialise in providing care which puts the person at the centre and therefore in control of their care package.

The focus of our work

The main objective for the year has been to offer day opportunities for people with cerebral palsy and associated disabilities living in the north Cumbria area. People attending the day opportunity centre usually live at home either with parents, or in their own homes. By offering a person-centred service, each support plan is catered to the needs of the people and what they want from attending the day service.

How the charities activities deliver public benefit

As mentioned, when looking at future service delivery planning, the Trustees are mindful of the guidance on public benefit. The focus of our services is to design person centred care planning, delivering a flexible service totally around the individual needs of the people who access our day opportunity service. The centre benefits people by working closely to develop self-confidence, gaining new skills whether emotional or practical to enable people to aim to be as independent as possible and therefore well placed to make their own decisions about their daily lives in addition to a respite service for people who are full time carers.

We welcome people from all backgrounds believing this level of diversity helps everyone through the sharing of experiences, skills and aptitudes. A great contribution is made by volunteers working at the day opportunity centre and we are grateful for the support people give listening, encouraging, and befriending the people who access our service. Without this valuable contribution we would not be able to achieve as much as we do.

REVIEW OF ACTIVITIES

Who used and benefited from the charity's services

People with complex physical, learning disabilities, challenging behaviour and dementia access our day opportunity service. Most people live within the Carlisle district. Referrals to the service come mostly from self-referral although we work alongside the Local Authority and Health Authority. The Centre operates in a purpose-built building at Lister House. It is registered for up to 15 people each weekday.

Investment policy and performance

The Trustees having regard to the liquidity requirements of operating a day opportunity service have operated a policy of keeping available funds in interest bearing deposit accounts achieving the best rate of interest. With this in mind, the charity regularly checks on the best options for its liquid reserves.

**CUMBRIA CEREBRAL PALSY
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023**

FINANCIAL REVIEW

Financial risk management objective and policies

The Trustees review the major risks to which the charity is exposed. Systems and procedures are established to mitigate, where appropriate, these risks. Internal control systems are minimised by the implementation for authorisation of all transactions and projects. Procedures are in place to ensure Health and Safety compliance for all staff, volunteers and visitors to the Centre and Head Office.

Reserves policy

The Trustees have a policy to maintain a balance on unrestricted funds equivalent to 3 months unrestricted payments. The balance in the accounts show unrestricted funds of £580,853 (2022: £460,224) and a balance on restricted funds of £152,929 (2022: £(20,014)).

Deficit

There is a deficit on the restricted fund balance as a result of the variances of the pension fund deficit over which we have no control. The Trustees have endorsed the policy of Cumbria County Council and advices of the Pension Actuary to increase the employer's contribution rate on an annual basis and in addition to contribute agreed cash amounts in order to reduce or remove the pension deficit over a given period.

Principal Funding

The day opportunities income is via people's direct payments and the centre operates under a contract with the Local Authority. Additional funding to improve the quality of the service comes from fundraising by application to trust funds. During the year we have secured funding from the following and wish to record our grateful thanks to:

- Florence Nightingale Aid in Sickness Trust
- Charles Goodwin Foundation
- Independence at Home
- The Fitton Trust
- The Charlie & Kathleen Dunnery Children's Fund
- Carlisle Citadel Welfare Club
- Cheyne Charity for Children with Cerebral Palsy
- Judy Dobson
- Barrow Thornborrow Charity
- Lupton Tower Trust
- TK Max
- Homebase
- Argos
- Reid
- John Thompson
- Brigham Methodist Church
- Proven Family Trust
- Newsquest Media Group
- Skipton Building Society
- Brian Lancaster Trust

**CUMBRIA CEREBRAL PALSY
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023**

Material investments policy

The Trustees, having regard to the liquidity requirements of operating a day opportunity centre have adopted a policy of keeping available funds in an interest-bearing deposit account and seek to achieve the best rate possible on deposit.

Plans for our future

It is the aim of the charity to continue to provide the highest possible level of creative services for people wishing to attend the day centre or using domiciliary care services with delivery of the agreed outcomes people wish to achieve. We will continue to encourage people to be more involved in their local communities by providing support and building confidence and skill bases. We will continue our regular consultation with people using our service to ensure it is meeting people's hope and aspirations and will listen to what people will tell us in shaping the service in the future. We welcome and encourage feedback on what we do, what things we can do better, and most importantly if we are providing what people want from us.

Pensions Funds and Restricted Funds

The financial statements include the full adoption of Accounting Standard FRS17. The Trustees have endorsed the policy of Cumbria County Council and increased the employer's contribution on an annual basis, in addition to a capital sum, in order to reduce or remove the pension deficit.

**CUMBRIA CEREBRAL PALSY
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023**

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees (who are also directors of Cumbria Cerebral Palsy for the purpose of company law) are responsible for preparing the Trustees' report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming of resources and application of resources, including the 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;
- Make judgements and estimates that are reasonable and prudent;
- observe the methods and principals in the Charities SORP;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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.

In preparing this report, the Trustees have taken advantage of the small companies' exemptions provided by section 415A of the companies Act 2006.

This report was approved by the Trustees, on 21 November 2023 and is signed on their behalf by:



Mrs E Thomson, Chair

**CUMBRIA CEREBRAL PALSY
INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2023**

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CUMBRIA CEREBRAL PALSY (the 'charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 March 2023.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

RESPONSIBILITIES AND BASIS OF REPORT

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Graeme Seavor FCA CTA

21 November 2023

SeavorChartered

Chartered Accountants & Tax Advisers
Clifford Court
Cooper Way
Carlisle
Cumbria
CA3 0JG

**CUMBRIA CEREBRAL PALSY
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

		Unrestricted funds 2023	Restricted funds 2023	Total Funds 2023	Total funds 2022 as restated
	Note	£	£	£	£
INCOME FROM					
Donations and legacies	2	16,372	-	16,372	77,365
Investments	3	9,397	-	9,397	6,880
Charitable activities	4	-	186,665	186,665	113,813
Other trading activities	5	182,275	-	182,275	162,983
TOTAL INCOME		208,044	186,665	394,709	361,041
EXPENDITURE ON:					
Raising funds	6	156,330	-	156,330	157,720
Charitable activities	7	1,235	240,158	241,393	184,044
Governance	8	-	8,414	8,414	8,354
Total expenditure		157,565	248,572	406,137	350,118
Net income / (expenditure) before other gains and losses		50,479	(61,907)	(11,428)	10,923
Actuarial gains/ (losses) on defined benefit pension schemes	17	70,150	234,850	305,000	121,000
Net movement in funds		120,629	172,943	293,572	131,923
RECONCILIATION OF FUNDS					
Total funds brought forward		460,224	(20,014)	440,210	308,287
TOTAL FUNDS carried forward		580,853	152,929	733,782	440,210

**CUMBRIA CEREBRAL PALSY
BALANCE SHEET
FOR THE YEAR ENDED 31 MARCH 2023**

		2023		2022 as restated	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	13		261,347		260,502
CURRENT ASSETS					
Debtors	14	16,098		14,077	
Cash at bank and in hand		37,151		61,255	
		<u>53,249</u>		<u>75,332</u>	
CREDITORS					
Creditors: amounts falling due within one year	15	(7,814)		(15,624)	
		<u>(7,814)</u>		<u>(15,624)</u>	
NET CURRENT ASSETS			45,435		59,708
NET ASSETS LESS CURRENT LIABILITIES			306,782		320,210
Defined benefit pension scheme liability – Restricted	17		328,790		92,400
Defined benefit pension scheme liability – Unrestricted	17		98,210		27,600
NET ASSETS INCLUDING PENSION SCHEME LIABILITIES			<u>733,782</u>		<u>440,210</u>
CHARITY FUNDS					
Restricted Funds:					
Restricted funds excluding pension asset		(327,440)		(265,533)	
Pension reserve		<u>480,369</u>		<u>245,519</u>	
Total restricted funds			152,929		(20,014)
Unrestricted funds:					
Unrestricted funds excluding pension asset		430,223		379,744	
Pension reserve		<u>150,630</u>		<u>80,480</u>	
Total unrestricted funds			580,853		460,224
TOTAL FUNDS			<u>733,782</u>		<u>440,210</u>

**CUMBRIA CEREBRAL PALSY
BALANCE SHEET
FOR THE YEAR ENDED 31 MARCH 2023**

The Trustees consider that the charity is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the charity to obtain an audit for the year in question in accordance with section 476 of the Act.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and for preparing financial statements which give a true and fair view of the state of affairs of the charity as at 31 March 2023 and of its net resources expended for the year in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charity.

The financial statements have been prepared in accordance with the provisions applicable to small companies within Part 15 of the Companies Act 2006 and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The financial statements were approved by the Trustees on 21 November 2023 and signed on their behalf, by:



Mrs E Thomson, Chair

**CUMBRIA CEREBRAL PALSY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities:

Statements of Recommended Practice applicable to charities preparing their account in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities SORP (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund are set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

1.3 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably, and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then legacy is treated as a contingent asset and disclosed if material.

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charity of the item is probable and that economic benefit can be measured.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donation received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Other Income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

**CUMBRIA CEREBRAL PALSY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

1. ACCOUNTING POLICIES (continued)

1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accrual's basis. All expenses including support costs and governance costs are allocated to the applicable expenditure headings.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

All resources expended are inclusive of irrecoverable VAT.

1.5 Tangible fixed assets and depreciation

All assets costing more than £300 are capitalised.

Tangible fixed assets are stated at cost less depreciation. Depreciation is not charged on freehold land. Depreciation on other tangible fixed assets is provided at rates calculated to write off the cost of those assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold property	- Not depreciated
Plant and machinery	- 15% and 20% straight line
Fixtures and fittings	- 5% straight line
Computer equipment	- 20% straight line

1.6 Operating leases

Rentals under operating leases are charged to the statement of financial activities on a straight-line basis over the lease term.

1.7 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

1.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount repaid net of any trade discounts due.

1.9 Pensions

The charity operates a defined benefits pension scheme and the pension charge is based on a full actuarial valuation dated 31 March 2010.

Pension costs are accounted for by the charity in accordance with FRS 17 Retirement Benefits. Under FRS 17, pension scheme assets are measured using realisable values. Pension scheme liabilities are measured using a projected unit method and discounted at the current rate of return on a high quality corporate bond of equivalent term to the liability. Any pension scheme surplus (to the extent that it is recoverable) or deficit is recognised in full and presented on the face of the balance sheet. The movement in the scheme surplus/deficit is split between operating and financing items in the profit and loss account and the statement of total recognised gains and losses.

**CUMBRIA CEREBRAL PALSY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

1. ACCOUNTING POLICIES (continued)

1.10 Cash at Bank and in Hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.11 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimate reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.12 Financial instruments

Financial instruments are classified and accounted for according to the substance of the contractual arrangement, as either financial assets, financial liabilities, or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

1.13 Taxation and Value Added Tax

The charity is exempt from corporation tax on its charitable activities. Value Added Tax is payable on certain shop income and recoverable on charity shop purchases.

2. Income from donations and legacies

	Restricted funds 2023	Unrestricted funds 2023	Total funds 2023	Total Funds 2022 as restated
	£	£	£	£
Voluntary income and donations	-	16,372	16,372	27,370
Grants	-	-	-	49,995
TOTAL DONATIONS AND LEGACIES	-	16,372	16,372	77,365

3. Investment income

	Unrestricted funds 2023	Total Funds 2023	Total Funds 2022
	£	£	£
Rental income	7,950	7,950	6,880
Other income	1,447	1,447	-
Bank interest	-	-	-
TOTAL INVESTMENT INCOME	9,397	9,397	6,880

CUMBRIA CEREBRAL PALSY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

4. Income from charitable activities

	Restricted funds 2023	Total funds 2023	Total Funds 2022
	£	£	£
Day centre	<u>186,665</u>	<u>186,665</u>	<u>113,813</u>

5. Activities for generating funds

	Unrestricted funds 2023	Total funds 2023	Total Funds 2022
	£	£	£
Shop Income	<u>182,275</u>	<u>182,275</u>	<u>162,983</u>

6. Expenditure on generating funds

	Unrestricted funds 2023	Total funds 2023	Total Funds 2022
	£	£	£
Shop expenditure	<u>156,330</u>	<u>156,330</u>	<u>157,720</u>

7. Expenditure on Charitable activities

	Unrestricted funds 2023	Restricted funds 2023	Total funds 2023	Total funds 2022
	£	£	£	£
Wages and salaries	-	180,937	180,937	134,872
Pension costs	1,235	5,229	6,464	5,977
Premises expenses	-	6,073	6,073	6,441
Insurances	-	4,128	4,128	3,794
Office expenses	-	6,893	6,893	3,929
Direct centre expenses	-	14,232	14,232	6,390
Repairs and maintenance	-	14,358	14,358	14,529
Sundry	-	5,802	5,802	5,742
Depreciation	-	2,506	2,506	2,370
Amortisation	-	-	-	-
TOTAL	<u>1,235</u>	<u>240,158</u>	<u>241,393</u>	<u>184,044</u>

**CUMBRIA CEREBRAL PALSY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

8. Governance costs

	Restricted funds 2023	Total Funds 2023	Total Funds 2022
	£	£	£
Independent examination fee	1,000	1,000	1,000
Accountancy	6,561	6,561	6,854
Legal and professional	853	853	500
	8,414	8,414	8,354

9. Analysis of resources expended by expenditure type

	Staff Costs 2023	Depreciation 2023	Other Costs 2023	Total 2023	Total 2022
	£	£	£	£	£
Day centre	109,557	2,506	28,745	140,808	120,551
Shops	101,161	-	55,169	156,330	157,720
HQ	77,844	-	22,741	100,585	63,493
Expenditure on governance	-	-	8,414	8,414	8,354
	288,562	2,506	115,069	406,137	350,118

10. Net incoming / (resources expended)

	Total funds 2023	Total Funds 2022
	£	£
Depreciation of tangible fixed assets – owned by the charity	2,506	2,370
Amortisation of Goodwill on acquisition of CP Cumbria Limited trade and assets	-	-
	2,506	2,370

During the current and prior year, no Trustees received any remuneration, benefits in kind or any reimbursement of expenses.

11. Independent Examiners remuneration

The Independent Examiners remuneration amounts to an Independent Examination fee of £1,000 (2022: £1,000) and other services of £2,731 (2022: £2,655).

**CUMBRIA CEREBRAL PALSY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

12. Staff Costs

	2023	2022
	£	£
Wages and salaries	272,355	229,694
Social security costs	9,742	7,490
Employer's pension costs	6,465	5,647
TOTAL	288,562	242,831

The average monthly number of employees during the year was as follows:

	2023	2022
	£	£
Care staff	8	7
Management	1	1
Other	12	15
TOTAL	21	23

No employee received remuneration in the current or previous year amounting to more than £60,000

13. Tangible fixed assets

	Freehold property	Fixtures and fittings	Plant and equipment	Computer equipment	Total
	£	£	£	£	£
Cost					
As at 1 April 2022	245,000	29,892	1,755	4,110	280,757
Additions	-	2,038	-	1,313	3,351
Disposals	-	-	-	-	-
As at 31 March 2023	245,000	31,930	1,755	5,423	284,108
Depreciation					
As at 1 April 2022	-	16,450	1,532	2,273	20,255
Provided during the period	-	1,495	53	958	2,506
As at 31 March 2023	-	17,945	1,585	3,231	22,761
Net Book Value					
As at 31 March 2023	245,000	13,985	170	2,192	261,347
As at 31 March 2022	245,000	13,442	223	1,837	260,502

**CUMBRIA CEREBRAL PALSY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

14. Debtors

	2023	2022 as restated
	£	£
Trade debtors	4,902	3,370
Prepayments and accrued income	7,851	8,237
Other debtors	3,345	2,470
	<u>16,098</u>	<u>14,077</u>

15. Creditors: Amounts falling due within one year

	2023	2022
	£	£
Trade creditors	2,751	8,257
Other taxation and social security	2,552	4,738
Other creditors	736	854
Accruals and deferred income	1,775	1,775
	<u>7,814</u>	<u>15,624</u>

16. Statement of funds

	Brought Forward as restated	Incoming resources	Resources expended	Gains/ (Losses)	Carried Forward
	£	£	£	£	£
Unrestricted funds					
General fund	379,744	208,044	(157,565)	-	430,223
Pension reserve	80,480	-	-	70,150	150,630
	<u>460,224</u>	<u>208,044</u>	<u>(157,565)</u>	<u>70,150</u>	<u>580,853</u>
Restricted funds					
Restricted fund	(265,533)	186,665	(248,572)	-	(327,440)
Pension reserve	245,519	-	-	234,850	480,369
	<u>(20,014)</u>	<u>186,665</u>	<u>(248,572)</u>	<u>234,850</u>	<u>152,929</u>
TOTAL OF FUNDS	<u>440,210</u>	<u>394,709</u>	<u>(406,137)</u>	<u>305,000</u>	<u>733,782</u>

**CUMBRIA CEREBRAL PALSY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

17. Pension commitments

The charity operates a defined benefit pension scheme.

Principle actuarial assumptions at the Balance sheet date (expressed as weighted averages):

	2023	2022
Future salary increases	4.2%	4.9%
Future pension increases	2.8%	3.5%
Inflation	2.7%	3.4%

Cumbria Cerebral Palsy is an allocated part of the Cumbria Local Government Pension Scheme which provides benefits based on final pensionable pay. These defined benefit arrangements are closed to new employees and following an actuarial valuation at 31 March 2009 a deficit recovery plan was agreed with the schemes' trustees which aimed to eliminate the deficit by 2029.

In 2011 a new recovery plan was agreed with schemes' trustees which provided for an increase in employer contributions of 22.9%. This recovery plan aimed to eliminate the deficit within 20 years; this has now been reduced as a result of subsequent actuarial assessments.

Following the closure of the defined benefit arrangements to new employees, new employees are invited to join a defined contribution scheme.

Pension scheme assets are valued at realisable value at the balance sheet date. Pension scheme liabilities are measured using a projected unit method and discounted at the current rate of return on a high-quality corporate bond of equivalent term and currency to the liability. Any pension scheme surplus (to extent that it is considered recoverable) or deficit is recognised in full and presented on the face of the balance sheet. Any movement in the scheme surplus/deficit in each year is charged/credited through either the statement of financial activities or in the case of actuarial gains and losses through the statement of total recognised gains and losses.

The assets in the scheme and the expected rates of return were:

	2023	2022
	£	£
Equities	558,000	563,000
Debt instruments	848,000	895,000
Property	117,000	146,000
	<u>1,523,000</u>	<u>1,604,000</u>

The actual return on scheme assets was £(62,000) (2022: £145,000).

**CUMBRIA CEREBRAL PALSY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

The amounts recognised in the Statement of Financial Activities incorporating income and expenditure are as follows:

	2023	2022
	£	£
Current service cost	(4,000)	(4,000)
Net interest cost	3,000	1,000
Interest on obligation	(41,000)	(30,000)
Expected return on scheme assets	48,000	56,000
	6,000	23,000

Movements in the present value of defined benefit obligation were as follows:

	2023	2022
	£	£
Opening defined benefit obligation	1,484,000	1,512,000
Current service cost	4,000	4,000
Interest cost	41,000	30,000
Contributions by scheme participants	1,000	1,000
Actuarial losses/(gains)	(386,000)	(7,000)
Benefits paid	(48,000)	(56,000)
	1,096,000	1,484,000

Changes in the fair value of scheme assets were as follows:

	2023	2022
	£	£
Opening fair value of scheme assets	1,604,000	1,500,000
Expected return on assets	44,000	43,000
Actuarial gains/(losses) on assets	(81,000)	114,000
Contributions by employer	3,000	2,000
Contributions by scheme participants	1,000	1,000
Benefits paid	(48,000)	(56,000)
	1,523,000	1,604,000

**CUMBRIA CEREBRAL PALSY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

The major categories of scheme assets as a percentage of total scheme assets are as follows:

	2023	2022
Equities	36.6%	35.1%
Government bonds	114.0%	16.9%
Property	7.7%	9.1%
Cash	2.6%	2.8%
Other Assets	39.1%	36.1%
Other bonds	0.0%	0.0%

Amounts for the current and previous period are as follows:

Defined benefit pension schemes:

	2023	2022
	£	£
Defined benefit obligation	(1,096,000)	(1,484,000)
Scheme assets	1,523,000	1,604,000
SURPLUS/(DEFICIT)	427,000	120,000

18. Related party transactions

There are no related party transactions which are required to be disclosed in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities SORP (FRS 102) and the Companies Act 2006.

19. Controlling party

The charity was under the control of the Trustees.

20. Share capital

The company is limited by guarantee and does not have a share capital.

21. Members liability

Every member of the company undertakes to contribute such amount as may be required (not exceeding £1) to the company's assets if it should be wound up whilst a member, or within one year after ceasing as a member, for payment of the company's debts and liabilities contracted before ceasing to be a member, and of the costs, charges and expenses of winding up.

23. Prior period adjustments

The accounts have been restated to incorporate the impact of a miscalculation of gift aid. The changes has resulted in surplus available for distribution at 31 March 2022 decreasing by £34,998.

Summary of prior year accounting impact	£
Reduction in gift aid received	(34,998)

**CUMBRIA CEREBRAL PALSY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

22. General information

Cumbria Cerebral Palsy is a private company, limited by guarantee without share capital and has an exemption not to use the word "Limited", incorporated in England & Wales, registered number 05386416. The registered office is 22 Spencer Street, Carlisle, Cumbria, CA1 1BG. The charity is a Public Benefit Entity.

Accounts

Registered number: 05386416
Charity number: 1110076

**CUMBRIA CEREBRAL PALSY
UNAUDITED TRUSTEES' REPORT
AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

SeavorChartered
Chartered Accountants & Tax Advisers
Clifford Court
Cooper Way
Carlisle
Cumbria
CA3 0JG

**CUMBRIA CEREBRAL PALSY
CONTENTS OF THE UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

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**CUMBRIA CEREBRAL PALSY
REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND
ADVISERS
FOR THE YEAR ENDED 31 MARCH 2022**

Trustees Mrs A J Carr
Mrs E M Thomson
Mr A D Darroch (Resigned 28 July 2022)
Mrs G Wykes
Mr J Harper
Mr C Scott-Buccleugh
Mr A K Taylor
Mrs S Huntley
Mr N Woodcock
Mrs J Strawbridge (Resigned 28 July 2022)
Mrs J Swinglehurst (Resigned 28 July 2022)
Mr S Laydon

Registered number 05386416

Charity number 1110076

Registered office 22 Spencer Street
Carlisle
Cumbria
CA1 1BG

Company secretary Ms D Seidl

Accountants SeavorChartered
Chartered Accountants & Tax Advisers
Clifford Court
Cooper Way
Carlisle
Cumbria
CA3 0JG

Bankers Lloyds Bank Plc
182 High Street
Walthamstow
London
E17 7JH

Solicitors Cartmell Shepherd
Viaduct House
Carlisle
Cumbria
CA3 8EZ

**CUMBRIA CEREBRAL PALSY
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2022**

The Trustees (who are also directors of the charity for the purposes of the Companies Act) present their annual report together with the financial statement of Cumbria Cerebral Palsy (the charity) for the year ended 31 March 2022.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association 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 (FRS102).

Since the charity qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

The charity is registered as a charitable company limited by guarantee and was incorporated by a Memorandum of Association on 9 March 2005. The Memorandum and Articles of Association comprise the governing document and establish the objects and powers of the charitable company. The company was registered as a charity on 17 June 2005.

Method of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

There is a maximum of 12 elected Trustees and 8 co-opted Trustees. Elected Trustees are elected or re-elected for a term of 3 years concluding at the third Annual General Meeting after their election. Any elected Trustee retiring at any Annual General Meeting may, if willing to stand, be proposed for re-election.

Co-opted Trustees shall not be required by rotation but shall cease to hold office at the expiry of their specified term of office. Any vacancy arising amongst the Trustees may be filled by resolution of the board.

Due to the nature of the charity's work, the Trustees seek to ensure that the needs of this group are reflected on the Board. The traditional business, social care and health are well represented on the Board in an effort to maintain a broad mix of skills.

Policies adopted for the induction and training of Trustees

Prior to election, potential Trustees complete an application form indicating the areas of the charity's work they are particularly interested in and the skills they feel they can offer to the Board of Trustees. A policy setting out the procedures for the selection of Trustees is in place. A copy of the Memorandum and Articles of Association and the latest financial statements are distributed to Trustees on appointment.

**CUMBRIA CEREBRAL PALSY
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2022**

Organisational structure and decision making

Cumbria Cerebral Palsy is an independent charity providing services for people with cerebral palsy and similar conditions primarily, but not exclusively, living within Cumbria.

The Trustees are responsible for the overall management and control of the organisation and meet up to six times during the year. Extra meetings are arranged as and when required. The day to day management of the charity is delegated by the Board of Trustees to the Chief Officer who reports to the Trustees.

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 our exposure to the major risks. Procedures are in place to ensure compliance in particular with the Health and Safety of staff, volunteers, clients and visitors to the Day Centre and Head Office which have been externally audited and approved by the charity's insurance company.

OBJECTIVES AND ACTIVITIES

Policies and objectives

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the charity commission relating to public benefit.

Therefore, in planning activities for the year, the charity commission guidance on public benefit is adhered to at Board meetings. The focus of our activities is to design and deliver person centred care planning by range of flexible services for people who have access to our day opportunities. This benefits people by developing their self-confidence as they are supported to take more control and make decisions affecting their lives. We welcome people from all backgrounds, faiths, genders, or personal circumstances and firmly believe this diversity enables everyone through the sharing of experiences, skills and aptitudes.

Activities for achieving objectives

Purpose and Aims

The Charity's purposes as set out in the objects contained in the Company's Memorandum of Associations are to:

"promote the care and welfare of those with cerebral palsy and similar conditions, primarily, but not exclusively within Cumbria, by providing services, support and training to those individuals including, but not restricted to services relating to health care, welfare, medical treatment, education, employment, accommodation and advice".

The aim of the charity is to support people with cerebral palsy, their families and carers, living in Cumbria.

**CUMBRIA CEREBRAL PALSY
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2022**

Ensuring the charity's work delivers its aims

The charity regularly reviews its aims, objectives and activities throughout the year by quality assurance audits, feedback from people, and regular monitoring of the service. This enables the charity to move forward with confidence knowing the services provided are meeting the needs of the people it aims to support. As part of this development, Cumbria Cerebral Palsy is registered as domiciliary care provider using the specialisms, we have built up through operating the day opportunity centre. The charity has built up a skilled workforce who specialise in providing care which puts the person at the centre and therefore in control of their care package.

The focus of our work

The main objective for the year has been to offer day opportunities for people with cerebral palsy and associated disabilities living in the north Cumbria area. People attending the day opportunity centre usually live at home either with parents, or in their own homes. By offering a person-centred service, each support plan is catered to the needs of the people and what they want from attending the day service.

How the charities activities deliver public benefit

As mentioned, when looking at future service delivery planning, the Trustees are mindful of the guidance on public benefit. The focus of our services is to design person centred care planning, delivering a flexible service totally around the individual needs of the people who access our day opportunity service. The centre benefits people by working closely to develop self-confidence, gaining new skills whether emotional or practical to enable people to aim to be as independent as possible and therefore well placed to make their own decisions about their daily lives in addition to a respite service for people who are full time carers.

We welcome people from all backgrounds believing this level of diversity helps everyone through the sharing of experiences, skills and aptitudes. A great contribution is made by volunteers working at the day opportunity centre and we are grateful for the support people give listening, encouraging, and befriending the people who access our service. Without this valuable contribution we would not be able to achieve as much as we do.

REVIEW OF ACTIVITIES

Who used and benefited from the charity's services

People with complex physical, learning disabilities, challenging behaviour and dementia access our day opportunity service. Most people live within the Carlisle district. Referrals to the service come mostly from self-referral although we work alongside the Local Authority and Health Authority. The Centre operates in a purpose-built building at Lister House. It is registered for up to 15 people each weekday.

**CUMBRIA CEREBRAL PALSY
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2022**

Investment policy and performance

The Trustees having regard to the liquidity requirements of operating a day opportunity service have operated a policy of keeping available funds in interest bearing deposit accounts achieving the best rate of interest. With this in mind, the charity regularly checks on the best options for its liquid reserves.

FINANCIAL REVIEW

Financial risk management objective and policies

The Trustees review the major risks to which the charity is exposed. Systems and procedures are established to mitigate, where appropriate, these risks. Internal control systems are minimised by the implementation for authorisation of all transactions and projects. Procedures are in place to ensure Health and Safety compliance for all staff, volunteers and visitors to the Centre and Head Office.

Reserves policy

The Trustees have a policy to maintain a balance on unrestricted funds equivalent to 3 months unrestricted payments. The balance in the accounts show unrestricted funds of £495,222 (2021: £402,822) and a deficit on restricted funds of £20,014 (2021: £85,837) meaning that unrestricted funds could be utilised to offset the restricted fund deficit.

Deficit

There is a deficit on the restricted fund balance as a result of the variances of the pension fund deficit over which we have no control. The Trustees have endorsed the policy of Cumbria County Council and advices of the Pension Actuary to increase the employer's contribution rate on an annual basis and in addition to contribute agreed cash amounts in order to reduce or remove the pension deficit over a given period.

Principal Funding

The day opportunities income is via people's direct payments and the centre operates under a contract with the Local Authority. Additional funding to improve the quality of the service comes from fundraising by application to trust funds. During the year we have secured funding from the following and wish to record our grateful thanks to:

- Florence Nightingale Aid in Sickness Trust
- The Co-op Community Trust
- Independence at Home
- The Fitton Trust
- The Charlie & Kathleen Dunnery Children's Fund
- Carlisle Citadel Welfare Club
- Carlisle South Rotary
- The Hospital Saturday Fund

**CUMBRIA CEREBRAL PALSY
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2022**

Material investments policy

The Trustees, having regard to the liquidity requirements of operating a day opportunity centre have adopted a policy of keeping available funds in an interest-bearing deposit account and seek to achieve the best rate possible on deposit.

Plans for our future

It is the aim of the charity to continue to provide the highest possible level of creative services for people wishing to attend the day centre or using domiciliary care services with delivery of the agreed outcomes people wish to achieve. We will continue to encourage people to be more involved in their local communities by providing support and building confidence and skill bases. We will continue our regular consultation with people using our service to ensure it is meeting people's hope and aspirations and will listen to what people will tell us in shaping the service in the future. We welcome and encourage feedback on what we do, what things we can do better, and most importantly if we are providing what people want from us.

Pensions Funds and Restricted Funds

The financial statements include the full adoption of Accounting Standard FRS17. The Trustees have endorsed the policy of Cumbria County Council and increased the employer's contribution on an annual basis, in addition to a capital sum, in order to reduce or remove the pension deficit.

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees (who are also directors of Cumbria Cerebral Palsy for the purpose of company law) are responsible for preparing the Trustees' report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming of resources and application of resources, including the 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;
- Make judgements and estimates that are reasonable and prudent;
- observe the methods and principals in the Charities SORP;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

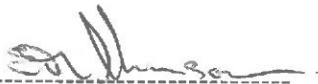
The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006.

**CUMBRIA CEREBRAL PALSY
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2022**

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.

In preparing this report, the Trustees have taken advantage of the small companies' exemptions provided by section 415A of the companies Act 2006.

This report was approved by the Trustees, on 27 October 2022 and is signed on their behalf by:



Mrs E Thomson, Chair

**CUMBRIA CEREBRAL PALSY
INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2022**

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CUMBRIA CEREBRAL PALSY (the 'charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 March 2022.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

RESPONSIBILITIES AND BASIS OF REPORT

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Graeme Seavor FCA CTA

27 October 2022

SeavorChartered
Chartered Accountants & Tax Advisers
Clifford Court
Cooper Way
Carlisle
Cumbria
CA3 0JG

**CUMBRIA CEREBRAL PALSY
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022**

		Unrestricted funds 2022	Restricted funds 2022	Total Funds 2022	Total funds 2021
	Note	£	£	£	£
INCOME FROM					
Donations and legacies	2	53,670	49,995	103,665	222,546
Investments	3	6,880	-	6,880	6,524
Charitable activities	4	-	113,813	113,813	40,365
Other trading activities	5	162,983	-	162,983	59,429
TOTAL INCOME		223,533	163,808	387,341	328,864
EXPENDITURE ON:					
Raising funds	6	157,720	-	157,720	121,503
Charitable activities	7	1,243	182,801	184,044	170,615
Governance	8	-	8,354	8,354	8,978
Total expenditure		158,963	191,155	350,118	301,096
Net income / (expenditure) before other gains and losses		64,570	(27,347)	37,223	27,768
Actuarial gains/ (losses) on defined benefit pension schemes	18	27,830	93,170	121,000	37,000
Net movement in funds		92,400	65,823	158,223	64,768
RECONCILIATION OF FUNDS					
Total funds brought forward		402,822	(85,837)	316,985	252,217
TOTAL FUNDS carried forward		495,222	(20,014)	475,208	316,985

**CUMBRIA CEREBRAL PALSY
BALANCE SHEET
FOR THE YEAR ENDED 31 MARCH 2022**

		2022		2021	
	Notes	£	£	£	£
FIXED ASSETS					
Intangible Assets	13		-		-
Tangible Assets	14		260,502		262,872
CURRENT ASSETS					
Debtors	15	49,075		15,810	
Cash at bank and in hand		61,255		55,972	
		<u>110,330</u>		<u>71,782</u>	
CREDITORS					
Creditors: amounts falling due within one year	16	(15,624)		(5,669)	
		<u>(15,624)</u>		<u>(5,669)</u>	
NET CURRENT ASSETS			<u>94,706</u>		<u>66,113</u>
NET ASSETS LESS CURRENT LIABILITIES			355,208		328,985
Defined benefit pension scheme liability – Restricted	18		92,400		(9,282)
Defined benefit pension scheme liability – Unrestricted	18		27,600		(2,718)
NET ASSETS INCLUDING PENSION SCHEME LIABILITIES			<u>475,208</u>		<u>316,985</u>
CHARITY FUNDS					
Restricted Funds:					
Restricted funds excluding pension asset		(265,533)		(238,186)	
Pension reserve		<u>245,519</u>		<u>152,349</u>	
Total restricted funds			(20,014)		(85,837)
Unrestricted funds:					
Unrestricted funds excluding pension asset		414,742		350,172	
Pension reserve		<u>80,480</u>		<u>52,650</u>	
Total unrestricted funds			<u>495,222</u>		<u>402,822</u>
TOTAL FUNDS			<u>475,208</u>		<u>316,985</u>

**CUMBRIA CEREBRAL PALSY
BALANCE SHEET
FOR THE YEAR ENDED 31 MARCH 2022**

The Trustees consider that the charity is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the charity to obtain an audit for the year in question in accordance with section 476 of the Act.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and for preparing financial statements which give a true and fair view of the state of affairs of the charity as at 31 March 2022 and of its net resources expended for the year in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charity.

The financial statements have been prepared in accordance with the provisions applicable to small companies within Part 15 of the Companies Act 2006 and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The financial statements were approved by the Trustees on 27 October 2022 and signed on their behalf, by:



Mrs E Thomson, Chair

**CUMBRIA CEREBRAL PALSY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities:

Statements of Recommended Practice applicable to charities preparing their account in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities SORP (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund are set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

1.3 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably, and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then legacy is treated as a contingent asset and disclosed if material.

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charity of the item is probable and that economic benefit can be measured.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donation received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Other Income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

**CUMBRIA CEREBRAL PALSY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

1. ACCOUNTING POLICIES (continued)

1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accrual's basis. All expenses including support costs and governance costs are allocated to the applicable expenditure headings.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

All resources expended are inclusive of irrecoverable VAT.

1.5 Tangible fixed assets and depreciation

All assets costing more than £300 are capitalised.

Tangible fixed assets are stated at cost less depreciation. Depreciation is not charged on freehold land. Depreciation on other tangible fixed assets is provided at rates calculated to write off the cost of those assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold property	- Not depreciated
Plant and machinery	- 15% and 20% straight line
Fixtures and fittings	- 5% straight line
Computer equipment	- 20% straight line

1.6 Operating leases

Rentals under operating leases are charged to the statement of financial activities on a straight-line basis over the lease term.

1.7 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

1.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount repaid net of any trade discounts due.

1.9 Pensions

The charity operates a defined benefits pension scheme and the pension charge is based on a full actuarial valuation dated 31 March 2010.

Pension costs are accounted for by the charity in accordance with FRS 17 Retirement Benefits. Under FRS 17, pension scheme assets are measured using realisable values. Pension scheme liabilities are measured using a projected unit method and discounted at the current rate of return on a high quality corporate bond of equivalent term to the liability. Any pension scheme surplus (to the extent that it is recoverable) or deficit is recognised in full and presented on the face of the balance sheet. The movement in the scheme surplus/deficit is split between operating and financing items in the profit and loss account and the statement of total recognised gains and losses.

**CUMBRIA CEREBRAL PALSY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

1. ACCOUNTING POLICIES (continued)

1.10 Cash at Bank and in Hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.11 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimate reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.12 Financial instruments

Financial instruments are classified and accounted for according to the substance of the contractual arrangement, as either financial assets, financial liabilities, or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

1.13 Taxation and Value Added Tax

The charity is exempt from corporation tax on its charitable activities. Value Added Tax is payable on certain shop income and recoverable on charity shop purchases.

2. Income from donations and legacies

	Restricted funds 2022	Unrestricted funds 2022	Total funds 2022	Total Funds 2021
	£	£	£	£
Voluntary income and donations	-	53,670	53,670	5,773
Grants	49,995	-	49,995	216,773
TOTAL DONATIONS AND LEGACIES	49,995	53,670	103,665	222,546

3. Investment income

	Unrestricted funds 2022	Total Funds 2022	Total Funds 2021
	£	£	£
Rental income	6,880	6,880	6,520
Bank interest	-	-	4
TOTAL INVESTMENT INCOME	6,880	6,880	6,524

CUMBRIA CEREBRAL PALSY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

4. Income from charitable activities

	Restricted funds 2022	Total funds 2022	Total Funds 2021
	£	£	£
Day centre	<u>113,813</u>	<u>113,813</u>	<u>40,365</u>

5. Activities for generating funds

	Unrestricted funds 2022	Total funds 2022	Total Funds 2021
	£	£	£
Shop income	<u>162,983</u>	<u>162,983</u>	<u>59,429</u>

6. Expenditure on generating funds

	Unrestricted funds 2022	Total funds 2022	Total Funds 2021
	£	£	£
Shop expenditure	<u>157,720</u>	<u>157,720</u>	<u>121,503</u>

7. Expenditure on Charitable activities

	Unrestricted funds 2022	Restricted funds 2022	Total funds 2022	Total funds 2021
	£	£	£	£
Wages and salaries	-	134,872	134,872	130,017
Pension costs	1,243	4,734	5,977	1,911
Premises expenses	-	6,441	6,441	7,367
Insurances	-	3,794	3,794	4,253
Office expenses	-	3,929	3,929	4,399
Direct centre expenses	-	6,390	6,390	1,408
Repairs and maintenance	-	14,529	14,529	11,240
Sundry	-	5,742	5,742	2,446
Depreciation	-	2,370	2,370	2,318
Amortisation	-	-	-	5,256
TOTAL	<u>1,243</u>	<u>182,801</u>	<u>184,044</u>	<u>170,615</u>

**CUMBRIA CEREBRAL PALSY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

8. Governance costs

	Restricted funds 2022	Total Funds 2022	Total Funds 2021
	£	£	£
Accountancy	7,854	7,854	8,268
Legal and professional	500	500	710
	8,354	8,354	8,978

9. Analysis of resources expended by expenditure type

	Staff Costs 2022	Depreciation 2022	Other Costs 2022	Total 2022	Total 2021
	£	£	£	£	£
Day centre	140,849	2,370	40,825	184,044	170,615
Shops	101,982	-	55,738	157,720	121,503
Expenditure on governance	-	-	8,354	8,354	8,978
	242,831	2,370	104,917	350,118	301,096

10. Net incoming / (resources expended)

	Total funds 2022	Total Funds 2021
	£	£
Depreciation of tangible fixed assets – owned by the charity	2,370	2,318
Amortisation of Goodwill on acquisition of CP Cumbria Limited trade and assets	-	5,256
	2,370	7,574

During the current and prior year, no Trustees received any remuneration, benefits in kind or any reimbursement of expenses.

11. Independent Examiners remuneration

The Independent Examiners remuneration amounts to an Independent Examination fee of £1,000 (2021: £1,000) and other services of £2,655 (2021: £3,544).

**CUMBRIA CEREBRAL PALSY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

12. Staff Costs

	2022	2021
	£	£
Wages and salaries	229,694	191,536
Social security costs	7,490	2,271
Employer's pension costs	5,647	1,910
TOTAL	242,831	195,717

The average monthly number of employees during the year was as follows:

	2022	2021
	£	£
Care staff	7	6
Management	1	1
Other	15	11
TOTAL	23	18

No employee received remuneration in the current or previous year amounting to more than £60,000.

13. Intangible assets

	Goodwill
	£
Cost	
As at 1 April 2021	15,768
Additions	-
Disposals	-
As at 31 March 2022	15,768
Depreciation	
As at 1 April 2021	15,768
Provided during the period	-
As at 31 March 2022	15,768
Net Book Value	
As at 31 March 2022	-
As at 31 March 2021	-

Intangible assets include goodwill generated on the acquisition of the charitable activities, trade, assets and liabilities of CP Cumbria Limited on 23 February 2019.

CUMBRIA CEREBRAL PALSY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

14. Tangible fixed assets

	Freehold property	Short Term Leasehold property	Fixtures and fittings	Computer equipment	Total
	£	£	£	£	£
Cost					
As at 1 April 2021	245,000	29,892	1,755	4,110	280,757
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
As at 31 March 2022	245,000	29,892	1,755	4,110	280,757
Depreciation					
As at 1 April 2021	-	14,955	1,479	1,451	17,885
Provided during the period	-	1,495	53	822	2,370
As at 31 March 2022	-	16,450	1,532	2,273	20,255
Net Book Value					
As at 31 March 2022	245,000	13,442	223	1,837	260,502
As at 31 March 2021	245,000	14,937	276	2,659	262,872

**CUMBRIA CEREBRAL PALSY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

15. Debtors

	2022	2021
	£	£
Trade debtors	3,370	-
Prepayments and accrued income	8,237	5,191
Other debtors	37,468	10,619
	<u>49,075</u>	<u>15,810</u>

16. Creditors: Amounts falling due within one year

	2022	2021
	£	£
Trade creditors	8,257	2,378
Other taxation and social security	4,738	838
Other creditors	854	678
Accruals and deferred income	1,775	1,775
	<u>15,624</u>	<u>5,669</u>

17. Statement of funds

	Brought Forward	Incoming resources	Resources expended	Gains/ (Losses)	Carried Forward
	£	£	£	£	£
Unrestricted funds					
General fund	350,172	223,533	(158,963)	-	414,742
Pension reserve	52,650	-	-	27,830	80,480
	<u>402,822</u>	<u>223,533</u>	<u>(158,963)</u>	<u>27,830</u>	<u>495,222</u>
Restricted funds					
Restricted fund	(238,186)	163,808	(191,155)	-	(265,533)
Pension reserve	152,349	-	-	93,170	245,519
	<u>(85,837)</u>	<u>163,808</u>	<u>(191,155)</u>	<u>93,170</u>	<u>(20,014)</u>
TOTAL OF FUNDS	<u>316,985</u>	<u>387,341</u>	<u>(350,118)</u>	<u>121,000</u>	<u>475,208</u>

**CUMBRIA CEREBRAL PALSY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

18. Pension commitments

The charity operates a defined benefit pension scheme.

Principle actuarial assumptions at the Balance sheet date (expressed as weighted averages):

	2022	2021
Future salary increases	4.9%	4.2%
Future pension increases	3.5%	2.8%
Inflation	3.4%	2.7%

Cumbria Cerebral Palsy is an allocated part of the Cumbria Local Government Pension Scheme which provides benefits based on final pensionable pay. These defined benefit arrangements are closed to new employees and following an actuarial valuation at 31 March 2009 a deficit recovery plan was agreed with the schemes; trustees which aimed to eliminate the deficit by 2029.

In 2011 a new recovery plan was agreed with schemes' trustees which provided for an increase in employer contributions of 22.9%. This recovery plan aimed to eliminate the deficit within 20 years; this has now been reduced as a result of subsequent actuarial assessments.

Following the closure of the defined benefit arrangements to new employees, new employees are invited to join a defined contribution scheme.

Pension scheme assets are valued at realisable value at the balance sheet date. Pension scheme liabilities are measured using a projected unit method and discounted at the current rate of return on a high-quality corporate bond of equivalent term and currency to the liability. Any pension scheme surplus (to extent that it is considered recoverable) or deficit is recognised in full and presented on the face of the balance sheet. Any movement in the scheme surplus/deficit in each year is charged/credited through either the statement of financial activities or in the case of actuarial gains and losses through the statement of total recognised gains and losses.

The assets in the scheme and the expected rates of return were:

	2022	2021
	£	£
Equities	563,000	575,000
Debt instruments	895,000	805,000
Property	146,000	120,000
	<u>1,604,000</u>	<u>1,500,000</u>

The actual return on scheme assets was £145,000 (2021: £231,000).

**CUMBRIA CEREBRAL PALSY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

The amounts recognised in the Statement of Financial Activities incorporating income and expenditure are as follows:

	2022	2021
	£	£
Current service cost	(4,000)	(3,000)
Net interest cost	1,000	-
Interest on obligation	(30,000)	(31,000)
Expected return on scheme assets	56,000	45,000
	23,000	11,000

Movements in the present value of defined benefit obligation were as follows:

	2022	2021
	£	£
Opening defined benefit obligation	1,512,000	1,360,000
Current service cost	4,000	3,000
Interest cost	30,000	31,000
Contributions by scheme participants	1,000	1,000
Actuarial losses/(gains)	(7,000)	162,000
Benefits paid	(56,000)	(45,000)
	1,484,000	1,512,000

Changes in the fair value of scheme assets were as follows:

	2022	2021
	£	£
Opening fair value of scheme assets	1,500,000	1,323,000
Expected return on assets	43,000	20,000
Actuarial gains/(losses) on assets	114,000	199,000
Contributions by employer	2,000	2,000
Contributions by scheme participants	1,000	1,000
Benefits paid	(56,000)	(45,000)
	1,604,000	1,500,000

**CUMBRIA CEREBRAL PALSY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

The major categories of scheme assets as a percentage of total scheme assets are as follows:

	2022	2021
Equities	35.1%	38.4%
Government bonds	16.9%	17.6%
Property	9.1%	8.0%
Cash	2.8%	4.1%
Other Assets	36.1%	31.9%
Other bonds	0.0%	0.0%

Amounts for the current and previous period are as follows:

Defined benefit pension schemes:

	2022	2021
	£	£
Defined benefit obligation	(1,484,000)	(1,512,000)
Scheme assets	1,604,000	1,500,000
SURPLUS/(DEFICIT)	120,000	(12,000)

19. Related party transactions

There are no related party transactions which are required to be disclosed in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities SORP (FRS 102) and the Companies Act 2006.

20. Controlling party

The charity was under the control of the Trustees.

21. Share capital

The company is limited by guarantee and does not have a share capital.

22. Members liability

Every member of the company undertakes to contribute such amount as may be required (not exceeding £1) to the company's assets if it should be wound up whilst a member, or within one year after ceasing as a member, for payment of the company's debts and liabilities contracted before ceasing to be a member, and of the costs, charges and expenses of winding up.

23. General information

Cumbria Cerebral Palsy is a private company, limited by guarantee without share capital and has an exemption not to use the word "Limited", incorporated in England & Wales, registered number 05386416. The registered office is 22 Spencer Street, Carlisle, Cumbria, CA1 1BG. The charity is a Public Benefit Entity.

Accounts

Registered number: 05386416
Charity number: 1110076

**CUMBRIA CEREBRAL PALSY
UNAUDITED TRUSTEES' REPORT
AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

SeavorChartered
Chartered Accountants & Tax Advisers
Clifford Court
Cooper Way
Carlisle
Cumbria
CA3 0JG

**CUMBRIA CEREBRAL PALSY
CONTENTS OF THE UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

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**CUMBRIA CEREBRAL PALSY
REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND
ADVISERS
FOR THE YEAR ENDED 31 MARCH 2021**

Trustees Mrs A J Carr
Mrs E M Thomson
Mr A D Darroch
Mrs G Wykes
Mr J Harper
Mr C Scott-Buccleugh
Mr A K Taylor
Mrs S Huntley
Mrs J Strawbridge (Resigned February 2021)
Mr N Woodcock
Mrs J Swinglehurst

Registered number 05386416

Charity number 1110076

Registered office 22 Spencer Street
Carlisle
Cumbria
CA1 1BG

Company secretary Ms A Burrow

Accountants SeavorChartered
Chartered Accountants & Tax Advisers
Clifford Court
Cooper Way
Carlisle
Cumbria
CA3 0JG

Bankers Lloyds Bank Plc
182 High Street
Walthamstow
London
E17 7JH

Solicitors Cartmell Shepherd
Viaduct House
Carlisle
Cumbria
CA3 8EZ

**CUMBRIA CEREBRAL PALSY
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2021**

The Trustees (who are also directors of the charity for the purposes of the Companies Act) present their annual report together with the financial statement of Cumbria Cerebral Palsy (the charity) for the year ended 31 March 2021.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association 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 (FRS102).

Since the charity qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

The charity is registered as a charitable company limited by guarantee and was incorporated by a Memorandum of Association on 9 March 2005. The Memorandum and Articles of Association comprise the governing document and establish the objects and powers of the charitable company. The company was registered as a charity on 17 June 2005.

Method of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

There is a maximum of 12 elected Trustees and 8 co-opted Trustees. Elected Trustees are elected or re-elected for a term of 3 years concluding at the third Annual General Meeting after their election. Any elected Trustee retiring at any Annual General Meeting may, if willing to stand, be proposed for re-election.

Co-opted Trustees shall not be required by rotation but shall cease to hold office at the expiry of their specified term of office. Any vacancy arising amongst the Trustees may be filled by resolution of the board.

Due to the nature of the charity's work, the Trustees seek to ensure that the needs of this group are reflected on the Board. The traditional business, social care and health are well represented on the Board in an effort to maintain a broad mix of skills.

Policies adopted for the induction and training of Trustees

Prior to election, potential Trustees complete an application form indicating the areas of the charity's work they are particularly interested in and the skills they feel they can offer to the Board of Trustees. A policy setting out the procedures for the selection of Trustees is in place. A copy of the Memorandum and Articles of Association and the latest financial statements are distributed to Trustees on appointment.

**CUMBRIA CEREBRAL PALSY
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2021**

Organisational structure and decision making

Cumbria Cerebral Palsy is an independent charity providing services for people with cerebral palsy and similar conditions primarily, but not exclusively, living within Cumbria.

The Trustees are responsible for the overall management and control of the organisation and meet up to six times during the year. Extra meetings are arranged as and when required. The day to day management of the charity is delegated by the Board of Trustees to the Chief Officer who reports to the Trustees.

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 our exposure to the major risks. Procedures are in place to ensure compliance in particular with the Health and Safety of staff, volunteers, clients and visitors to the Day Centre and Head Office which have been externally audited and approved by the charity's insurance company.

OBJECTIVES AND ACTIVITIES

Policies and objectives

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the charity commission relating to public benefit.

Therefore, in planning activities for the year, the charity commission guidance on public benefit is adhered to at Board meetings. The focus of our activities is to design and deliver person centred care planning by range of flexible services for people who have access to our day opportunities. This benefits people by developing their self-confidence as they are supported to take more control and make decisions affecting their lives. We welcome people from all backgrounds, faiths, genders, or personal circumstances and firmly believe this diversity enables everyone through the sharing of experiences, skills and aptitudes.

Activities for achieving objectives

Purpose and Aims

The Charity's purposes as set out in the objects contained in the Company's Memorandum of Associations are to:

"promote the care and welfare of those with cerebral palsy and similar conditions, primarily, but not exclusively within Cumbria, by providing services, support and training to those individuals including, but not restricted to services relating to health care, welfare, medical treatment, education, employment, accommodation and advice".

The aim of the charity is to support people with cerebral palsy, their families and carers, living in Cumbria.

Ensuring the charity's work delivers its aims

The charity regularly reviews its aims, objectives and activities throughout the year by quality assurance audits, feedback from people, and regular monitoring of the service. This enables the charity to move forward with confidence knowing the services provided are meeting the needs of the people it aims to support. As part of this development, Cumbria Cerebral Palsy is registered as domiciliary care provider using the specialisms, we have built up through operating the day opportunity centre. The charity has built up a skilled workforce who specialise in providing care which puts the person at the centre and therefore in control of their care package.

The focus of our work

The main objective for the year has been to offer day opportunities for people with cerebral palsy and associated disabilities living in the north Cumbria area. People attending the day opportunity centre usually live at home either with parents, or in their own homes. By offering a person-centred service, each support plan is catered to the needs of the people and what they want from attending the day service.

How the charities activities deliver public benefit

As mentioned, when looking at future service delivery planning, the Trustees are mindful of the guidance on public benefit. The focus of our services is to design person centred care planning, delivering a flexible service totally around the individual needs of the people who access our day opportunity service. The centre benefits people by working closely to develop self-confidence, gaining new skills whether emotional or practical to enable people to aim to be as independent as possible and therefore well placed to make their own decisions about their daily lives in addition to a respite service for people who are full time carers.

We welcome people from all backgrounds believing this level of diversity helps everyone through the sharing of experiences, skills and aptitudes. A great contribution is made by volunteers working at the day opportunity centre and we are grateful for the support people give listening, encouraging, and befriending the people who access our service. Without this valuable contribution we would not be able to achieve as much as we do.

REVIEW OF ACTIVITIES

Who used and benefited from the charity's services

People with complex physical, learning disabilities, challenging behaviour and dementia access our day opportunity service. Most people live within the Carlisle district. Referrals to the service come mostly from self-referral although we work alongside the Local Authority and Health Authority. The Centre operates in a purpose-built building at Lister House. It is registered for up to 15 people each weekday.

**CUMBRIA CEREBRAL PALSY
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2021**

Investment policy and performance

The Trustees having regard to the liquidity requirements of operating a day opportunity service have operated a policy of keeping available funds in interest bearing deposit accounts achieving the best rate of interest. With this in mind, the charity regularly checks on the best options for its liquid reserves.

FINANCIAL REVIEW

Financial risk management objective and policies

The Trustees review the major risks to which the charity is exposed. Systems and procedures are established to mitigate, where appropriate, these risks. Internal control systems are minimised by the implementation for authorisation of all transactions and projects. Procedures are in place to ensure Health and Safety compliance for all staff, volunteers and visitors to the Centre and Head Office.

Reserves policy

The Trustees have a policy to maintain a balance on unrestricted funds equivalent to 3 months unrestricted payments. The balance in the accounts show unrestricted funds of £402,822 (2020: £444,717) and a deficit on restricted funds of £85,837 (2020: £192,500) meaning that unrestricted funds could be utilised to offset the restricted fund deficit.

Deficit

There is a deficit on the restricted fund balance as a result of the variances of the pension fund deficit over which we have no control. The Trustees have endorsed the policy of Cumbria County Council and advices of the Pension Actuary to increase the employer's contribution rate on an annual basis and in addition to contribute agreed cash amounts in order to reduce or remove the pension deficit over a given period.

Principal Funding

The day opportunities income is via people's direct payments and the centre operates under a contract with the Local Authority. Additional funding to improve the quality of the service comes from fundraising by application to trust funds. During the year we have secured funding from the following and wish to record our grateful thanks to:

- Florence Nightingale Aid in Sickness Trust
- The Co-op Community Trust
- Independence at Home
- The Fitton Trust
- The Charlie & Kathleen Dunnery Children's Fund
- Carlisle Citadel Welfare Club
- Carlisle South Rotary
- The Hospital Saturday Fund

**CUMBRIA CEREBRAL PALSY
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2021**

Material investments policy

The Trustees, having regard to the liquidity requirements of operating a day opportunity centre have adopted a policy of keeping available funds in an interest-bearing deposit account and seek to achieve the best rate possible on deposit.

Plans for our future

It is the aim of the charity to continue to provide the highest possible level of creative services for people wishing to attend the day centre or using domiciliary care services with delivery of the agreed outcomes people wish to achieve. We will continue to encourage people to be more involved in their local communities by providing support and building confidence and skill bases. We will continue our regular consultation with people using our service to ensure it is meeting people's hope and aspirations and will listen to what people will tell us in shaping the service in the future. We welcome and encourage feedback on what we do, what things we can do better, and most importantly if we are providing what people want from us.

Pensions Funds and Restricted Funds

The financial statements include the full adoption of Accounting Standard FRS17. The Trustees have endorsed the policy of Cumbria County Council and increased the employer's contribution on an annual basis, in addition to a capital sum, in order to reduce or remove the pension deficit.

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees (who are also directors of Cumbria Cerebral Palsy for the purpose of company law) are responsible for preparing the Trustees' report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming of resources and application of resources, including the 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;
- Make judgements and estimates that are reasonable and prudent;
- observe the methods and principals in the Charities SORP;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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.

**CUMBRIA CEREBRAL PALSY
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2021**

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.

In preparing this report, the Trustees have taken advantage of the small companies' exemptions provided by section 415A of the companies Act 2006.

This report was approved by the Trustees, on 6 October 2021 and is signed on their behalf by:

Mrs E Thomson, Chair

**CUMBRIA CEREBRAL PALSY
INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2021**

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CUMBRIA CEREBRAL PALSY (the 'charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 March 2021.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

RESPONSIBILITIES AND BASIS OF REPORT

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Graeme Seavor FCA CTA

6 October 2021

SeavorChartered

Chartered Accountants & Tax Advisers
Clifford Court
Cooper Way
Carlisle
Cumbria
CA3 0JG

**CUMBRIA CEREBRAL PALSY
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021**

		Unrestricted funds 2021	Restricted funds 2021	Total Funds 2021	Total funds 2020
	Note	£	£	£	£
INCOME FROM					
Donations and legacies	2	5,773	216,773	222,546	25,048
Investments	3	6,524	-	6,524	8,024
Charitable activities	4	-	40,365	40,365	159,943
Other trading activities	5	59,429	-	59,429	171,658
TOTAL INCOME		71,726	257,138	328,864	364,673
EXPENDITURE ON:					
Raising funds	6	121,503	-	121,503	158,348
Charitable activities	7	499	170,116	170,615	249,409
Governance	8	-	8,978	8,978	6,558
Total expenditure		122,002	179,094	301,096	414,315
Net income / (expenditure) before other gains and losses		(50,276)	78,044	27,768	(49,642)
Actuarial gains/ (losses) on defined benefit pension schemes	18	8,381	28,619	37,000	105,000
Net movement in funds		(41,895)	106,663	64,768	55,358
RECONCILIATION OF FUNDS					
Total funds brought forward		444,717	(192,500)	252,217	196,859
TOTAL FUNDS carried forward		402,822	(85,837)	316,985	252,217

**CUMBRIA CEREBRAL PALSY
BALANCE SHEET
FOR THE YEAR ENDED 31 MARCH 2021**

	Notes	2021		2020	
		£	£	£	£
FIXED ASSETS					
Intangible Assets	13		-		5,256
Tangible Assets	14		262,872		264,565
CURRENT ASSETS					
Debtors	15	15,810		20,634	
Cash at bank and in hand		55,972		7,795	
		<u>71,782</u>		<u>28,429</u>	
CREDITORS					
Creditors: amounts falling due within one year	16	(5,669)		(9,033)	
		<u>(5,669)</u>		<u>(9,033)</u>	
NET CURRENT ASSETS			66,113		19,396
NET ASSETS LESS CURRENT LIABILITIES			328,985		289,217
Defined benefit pension scheme liability – Restricted	18		(9,282)		(28,619)
Defined benefit pension scheme liability – Unrestricted	18		(2,718)		(8,381)
NET ASSETS INCLUDING PENSION SCHEME LIABILITIES			<u>316,985</u>		<u>252,217</u>
CHARITY FUNDS					
Restricted Funds:					
Restricted funds excluding pension asset		(238,186)		(316,230)	
Pension reserve		<u>152,349</u>		<u>123,730</u>	
Total restricted funds			(85,837)		(192,500)
Unrestricted funds:					
Unrestricted funds excluding pension asset		350,172		400,448	
Pension reserve		<u>52,650</u>		<u>44,269</u>	
Total unrestricted funds			402,822		444,717
TOTAL FUNDS			<u>316,985</u>		<u>252,217</u>

**CUMBRIA CEREBRAL PALSY
BALANCE SHEET
FOR THE YEAR ENDED 31 MARCH 2021**

The Trustees consider that the charity is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the charity to obtain an audit for the year in question in accordance with section 476 of the Act.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and for preparing financial statements which give a true and fair view of the state of affairs of the charity as at 10 June 2019 and of its net resources expended for the year in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charity.

The financial statements have been prepared in accordance with the provisions applicable to small companies within Part 15 of the Companies Act 2006 and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The financial statements were approved by the Trustees on 20 July 2021 and signed on their behalf, by:



Mrs E Thomson, Chair

**CUMBRIA CEREBRAL PALSY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities:

Statements of Recommended Practice applicable to charities preparing their account in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities SORP (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund are set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

1.3 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably, and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then legacy is treated as a contingent asset and disclosed if material.

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charity of the item is probable and that economic benefit can be measured.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donation received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Other Income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

**CUMBRIA CEREBRAL PALSY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

1. ACCOUNTING POLICIES (continued)

1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accrual's basis. All expenses including support costs and governance costs are allocated to the applicable expenditure headings.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

All resources expended are inclusive of irrecoverable VAT.

1.5 Tangible fixed assets and depreciation

All assets costing more than £300 are capitalised.

Tangible fixed assets are stated at cost less depreciation. Depreciation is not charged on freehold land. Depreciation on other tangible fixed assets is provided at rates calculated to write off the cost of those assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold property	- Not depreciated
Plant and machinery	- 15% and 20% straight line
Fixtures and fittings	- 5% straight line
Computer equipment	- 20% straight line

1.6 Operating leases

Rentals under operating leases are charged to the statement of financial activities on a straight-line basis over the lease term.

1.7 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

1.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount repaid net of any trade discounts due.

1.9 Pensions

The charity operates a defined benefits pension scheme and the pension charge is based on a full actuarial valuation dated 31 March 2010.

Pension costs are accounted for by the charity in accordance with FRS 17 Retirement Benefits. Under FRS 17, pension scheme assets are measured using realisable values. Pension scheme liabilities are measured using a projected unit method and discounted at the current rate of return on a high quality corporate bond of equivalent term to the liability. Any pension scheme surplus (to the extent that it is recoverable) or deficit is recognised in full and presented on the face of the balance sheet. The movement in the scheme surplus/deficit is split between operating and financing items in the profit and loss account and the statement of total recognised gains and losses.

**CUMBRIA CEREBRAL PALSY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

1. ACCOUNTING POLICIES (continued)

1.10 Cash at Bank and in Hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.11 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimate reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.12 Financial instruments

Financial instruments are classified and accounted for according to the substance of the contractual arrangement, as either financial assets, financial liabilities, or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

1.13 Taxation and Value Added Tax

The charity is exempt from corporation tax on its charitable activities. Value Added Tax is payable on certain shop income and recoverable on charity shop purchases.

2. Income from donations and legacies

	Restricted funds 2021	Unrestricted funds 2021	Total funds 2021	Total Funds 2020
	£	£	£	£
Voluntary income and donations	-	5,773	5,773	21,515
Grants	216,773	-	216,773	3,533
TOTAL DONATIONS AND LEGACIES	216,773	5,773	222,546	25,048

3. Investment income

	Unrestricted funds 2021	Total Funds 2021	Total Funds 2020
	£	£	£
Rental income	6,520	6,520	8,020
Bank interest	4	4	4
TOTAL INVESTMENT INCOME	6,524	6,524	8,024

CUMBRIA CEREBRAL PALSY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

4. Income from charitable activities

	Restricted funds 2021	Total funds 2021	Total Funds 2020
	£	£	£
Day centre	40,365	40,365	159,943

5. Activities for generating funds

	Unrestricted funds 2021	Total funds 2021	Total Funds 2020
	£	£	£
Shop income	59,429	59,429	171,658

6. Expenditure on generating funds

	Unrestricted funds 2021	Total funds 2021	Total Funds 2020
	£	£	£
Shop expenditure	121,503	121,503	158,348

7. Expenditure on Charitable activities

	Unrestricted funds 2021	Restricted funds 2021	Total funds 2021	Total funds 2020
	£	£	£	£
Wages and salaries	-	130,017	130,017	180,811
Pension costs	499	1,412	1,911	2,977
Premises expenses	-	7,367	7,367	6,167
Insurances	-	4,253	4,253	3,503
Office expenses	-	4,399	4,399	10,704
Direct centre expenses	-	1,408	1,408	14,947
Repairs and maintenance	-	11,240	11,240	17,231
Sundry	-	2,446	2,446	5,636
Depreciation	-	2,318	2,318	2,177
Amortisation	-	5,256	5,256	5,256
TOTAL	499	170,116	170,615	249,409

**CUMBRIA CEREBRAL PALSY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

8. Governance costs

	Restricted funds 2021	Total Funds 2021	Total Funds 2020
	£	£	£
Accountancy	8,268	8,268	5,556
Legal and professional	710	710	1,002
	8,978	8,978	6,558

9. Analysis of resources expended by expenditure type

	Staff Costs 2021	Depreciation 2021	Other Costs 2021	Total 2021	Total 2020
	£	£	£	£	£
Day centre	131,928	7,574	31,113	170,615	249,409
Shops	78,372	-	43,131	121,503	158,348
Expenditure on governance	-	-	8,978	8,978	6,558
	210,300	7,574	83,222	301,096	414,315

10. Net incoming / (resources expended)

	Total funds 2021	Total Funds 2020
	£	£
Depreciation of tangible fixed assets – owned by the charity	2,318	2,178
Amortisation of Goodwill on acquisition of CP Cumbria Limited trade and assets	5,256	5,257
	7,574	7,435

During the current and prior year, no Trustees received any remuneration, benefits in kind or any reimbursement of expenses.

11. Independent Examiners remuneration

The Independent Examiners remuneration amounts to an Independent Examination fee of £1,000 (2020: £1,000) and other services of £3,544 (2020: £4,556).

CUMBRIA CEREBRAL PALSY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

12. Staff Costs

	2021	2020
	£	£
Wages and salaries	191,536	259,938
Social security costs	2,271	8,566
Employer's pension costs	1,910	2,977
TOTAL	195,717	271,481

The average monthly number of employees during the year was as follows:

	2021	2020
	£	£
Care staff	6	9
Management	1	1
Other	11	14
TOTAL	18	24

No employee received remuneration in the current or previous year amounting to more than £60,000.

13. Intangible assets

	Goodwill
	£
Cost	
As at 1 April 2020	15,768
Additions	-
Disposals	-
As at 31 March 2021	15,768
Depreciation	
As at 1 April 2020	10,512
Provided during the period	5,256
As at 31 March 2021	15,768
Net Book Value	
As at 31 March 2021	-
As at 31 March 2020	5,256

Intangible assets include goodwill generated on the acquisition of the charitable activities, trade, assets and liabilities of CP Cumbria Limited on 23 February 2019.

**CUMBRIA CEREBRAL PALSY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

14. Tangible fixed assets

	Freehold property	Short Term Leasehold property	Fixtures and fittings	Computer equipment	Total
	£	£	£	£	£
Cost					
As at 1 April 2020	245,000	29,892	1,755	3,485	280,132
Additions	-	-	-	625	625
Disposals	-	-	-	-	-
As at 31 March 2021	245,000	29,892	1,755	4,110	280,757
Depreciation					
As at 1 April 2020	-	13,460	1,426	681	15,567
Provided during the period	-	1,495	53	770	2,318
As at 31 March 2021	-	14,955	1,479	1,451	17,885
Net Book Value					
As at 31 March 2021	245,000	14,937	276	2,659	262,872
As at 31 March 2020	245,000	16,432	329	2,804	264,565

**CUMBRIA CEREBRAL PALSY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

15. Debtors

	2021	2020
	£	£
Prepayments and accrued income	5,191	8,978
Other debtors	10,619	11,656
	15,810	20,634

16. Creditors: Amounts falling due within one year

	2021	2020
	£	£
Trade creditors	2,378	3,235
Other taxation and social security	838	2,850
Other creditors	678	1,758
Accruals and deferred income	1,775	1,190
	5,669	9,033

17. Statement of funds

	Brought Forward	Incoming resources	Resources expended	Gains/ (Losses)	Carried Forward
	£	£	£	£	£
Unrestricted funds					
General fund	400,448	71,726	(122,002)	-	350,172
Pension reserve	44,269	-	-	8,381	52,650
	444,717	71,726	(122,002)	8,381	402,822
Restricted funds					
Restricted fund	(316,230)	257,138	(179,094)	-	(238,186)
Pension reserve	123,730	-	-	28,619	152,349
	(192,500)	257,138	(179,094)	28,619	(85,837)
TOTAL OF FUNDS	252,217	328,864	(301,096)	37,000	316,985

**CUMBRIA CEREBRAL PALSY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

18. Pension commitments

The charity operates a defined benefit pension scheme.

Principle actuarial assumptions at the Balance sheet date (expressed as weighted averages):

	2021	2020
Future salary increases	4.2%	3.6%
Future pension increases	2.8%	2.2%
Inflation	2.7%	2.1%

Cumbria Cerebral Palsy is an allocated part of the Cumbria Local Government Pension Scheme which provides benefits based on final pensionable pay. These defined benefit arrangements are closed to new employees and following an actuarial valuation at 31 March 2009 a deficit recovery plan was agreed with the schemes' trustees which aimed to eliminate the deficit by 2029.

In 2011 a new recovery plan was agreed with schemes' trustees which provided for an increase in employer contributions of 22.9%. This recovery plan aimed to eliminate the deficit within 20 years; this has now been reduced as a result of subsequent actuarial assessments.

Following the closure of the defined benefit arrangements to new employees, new employees are invited to join a defined contribution scheme.

Pension scheme assets are valued at realisable value at the balance sheet date. Pension scheme liabilities are measured using a projected unit method and discounted at the current rate of return on a high-quality corporate bond of equivalent term and currency to the liability. Any pension scheme surplus (to extent that it is considered recoverable) or deficit is recognised in full and presented on the face of the balance sheet. Any movement in the scheme surplus/deficit in each year is charged/credited through either the statement of financial activities or in the case of actuarial gains and losses through the statement of total recognised gains and losses.

The assets in the scheme and the expected rates of return were:

	2021	2020
	£	£
Equities	575,000	613,000
Debt instruments	805,000	632,000
Property	120,000	78,000
	<u>1,500,000</u>	<u>1,323,000</u>

The actual return on scheme assets was £231,000 (2020: actual loss of £40,000).

CUMBRIA CEREBRAL PALSY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

The amounts recognised in the Statement of Financial Activities incorporating income and expenditure are as follows:

	2021	2020
	£	£
Current service cost	(3,000)	(3,000)
Interest on obligation	(31,000)	(38,000)
Expected return on scheme assets	45,000	80,000
	11,000	39,000

Movements in the present value of defined benefit obligation were as follows:

	2021	2020
	£	£
Opening defined benefit obligation	1,360,000	1,600,000
Current service cost	3,000	3,000
Interest cost	31,000	38,000
Contributions by scheme participants	1,000	1,000
Past service cost	-	7,000
Actuarial losses/(gains)	162,000	(209,000)
Benefits paid	(45,000)	(80,000)
	1,512,000	1,360,000

Changes in the fair value of scheme assets were as follows:

	2021	2020
	£	£
Opening fair value of scheme assets	1,323,000	1,470,000
Expected return on assets	20,000	34,000
Actuarial gains/(losses) on assets	199,000	(104,000)
Contributions by employer	2,000	2,000
Contributions by scheme participants	1,000	1,000
Benefits paid	(45,000)	(80,000)
	1,500,000	1,323,000

CUMBRIA CEREBRAL PALSY
NOTES TO THE FINANCIAL STATEMENTS
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The major categories of scheme assets as a percentage of total scheme assets are as follows:

	2021	2020
Equities	38.4%	46.3%
Government bonds	17.6%	18.3%
Property	8.0%	5.9%
Cash	4.1%	4.8%
Other Assets	31.9%	18.1%
Other bonds	0.0%	6.6%

Amounts for the current and previous period are as follows:

Defined benefit pension schemes:

	2021	2020
	£	£
Defined benefit obligation	(1,512,000)	(1,360,000)
Scheme assets	1,500,000	1,323,000
DEFICIT	(12,000)	(37,000)

19. Related party transactions

There are no related party transactions which are required to be disclosed in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities SORP (FRS 102) and the Companies Act 2006.

20. Controlling party

The charity was under the control of the Trustees.

21. Share capital

The company is limited by guarantee and does not have a share capital.

22. Members liability

Every member of the company undertakes to contribute such amount as may be required (not exceeding £1) to the company's assets if it should be wound up whilst a member, or within one year after ceasing as a member, for payment of the company's debts and liabilities contracted before ceasing to be a member, and of the costs, charges and expenses of winding up.

23. General information

Cumbria Cerebral Palsy is a private company, limited by guarantee without share capital and has an exemption not to use the word "Limited", incorporated in England & Wales, registered number 05386416. The registered office is 22 Spencer Street, Carlisle, Cumbria, CA1 1BG. The charity is a Public Benefit Entity.