

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
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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

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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.

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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

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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>

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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).

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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
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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.