

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.

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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

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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

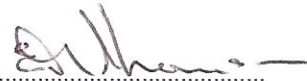
The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks. Procedures are in place to ensure compliance in 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

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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 2024

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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

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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

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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

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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>