

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
Contents

Reference and Administrative Details	1
Trustees' report	2
Trustees' responsibilities in relation to the financial statements	6
Independent examiner's report	7
Statement of financial activities	8
Balance sheet	9
Cash flow statement	10
Notes to the financial statements	11

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.

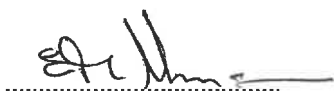
Additional effort is therefore being made to increase fund raising in the year and included;

- 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		<u>342,554</u>	<u>714</u>	<u>343,268</u>	<u>306,782</u>
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

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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

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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	<u>-</u>	<u>5,891</u>	<u>5,891</u>	<u>8,750</u>
	<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
	163,050	193,650

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)	2.70	2.70

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>