

WEST CUMBRIA CARERS

A CHARITABLE COMPANY LIMITED BY GUARANTEE

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st MARCH 2023

Registered number: 6123034

Charity number: 1119369

WEST CUMBRIA CARERS
FINANCIAL STATEMENTS
for the year ended 31st March 2023

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WEST CUMBRIA CARERS
LEGAL AND ADMINISTRATIVE INFORMATION

31st March 2023

REGISTERED CHARITY NUMBER 1119369

COMPANY NUMBER 6123034

TRUSTEES

Mrs Linda Hewitt	Chair
Mr Stephen Robert Scott	Treasurer
Mr Peter Johnstone	(Deceased 15 th March 2023)
Mrs Mary Bainbridge	(Resigned 28 th October 2022)
Mrs Dorothy Janet Barwise	
Ms Anne Elizabeth Meeghan	(Appointed 16 th December 2022)
Mr Martin Walkingshaw	(Appointed 28 th February 2023)

**COMPANY SECRETARY
AND CHARITY CORRESPONDENT**

Mrs Angela Longrigg

PRINCIPAL OFFICE

Unit 7F, Lakeland Business Park
 Lamplugh Road
 Cockermouth
 Cumbria CA13 0QT

BANKERS

Unity Trust Bank plc
 Nine Brindley Place
 Birmingham B1 2HB

ACCOUNTANTS

Lamont Pridmore (West Cumbria) Limited
 Milburn House
 3 Oxford Street
 Workington
 Cumbria CA14 2AL

WEST CUMBRIA CARERS
TRUSTEES' ANNUAL REPORT
for the year ended 31st March 2023

The trustees have pleasure in presenting their report and the unaudited financial statements of the charitable company for the year ended 31st March 2023.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1st January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Trustees

The trustees are also directors of the charitable company for the purposes of the Companies Act 2006. The trustees who served the charitable company during the period are listed on page 1, together with their date of appointment if within the period.

Governing Document

The organisation is a charitable Company Limited by Guarantee and a registered Charity. The company was established under a Memorandum of Association, which established the objects and the powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

Recruitment and Appointment of Board Members

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as officers. Under the requirements of the Memorandum and Articles of Association the Members of the Board (Officers) are elected to serve in rotation. Directors who are to retire by rotation shall be those who have been longest in office since their last appointment.

Due to the nature of the charity's work with carers it is recognised that it is beneficial to have no less than two carers or former carers represented on the Board at any time and the Board strive to ensure that this is always reflected in its composition. This is to ensure that the representation of carers' views are present, and noted on the Board. In 2022 – 2023 we had one member of the Board resign at the AGM on 28th October 2022, one member deceased on 15th March 2023 and two new Board members being voted onto the Board on 16th December 2022 and 28th February 2023.

Director/Trustee Induction and Training

Many of our directors/trustees are already familiar with or have been involved in voluntary sector organisations. Any new potential trustees are given a working tour of the organisation and are presented with a Director/Trustee Induction Pack that consists of information on trustee responsibility and duties as well as copies of the latest accounts and relevant policies for the organisation. A list of relevant documentation given to new trustees is as below:

- Director Roles and responsibilities
- West Cumbria Carers Board Terms of Reference
- The main documents which set out the operational framework for the charity including the Memorandum and Articles
- Directors Code of Conduct and Conflict of Interest policies
- Resourcing and the current financial position as set out in the latest published accounts
- West Cumbria Carers Business Plan and the current Objectives
- Details of staff structure and names
- Most recent copy of The Essential Trustee Guide (published by the Charity Commission)

The full board meets bi-monthly. A finance sub group consisting of the chair, the treasurer, a trustee and the chief officer meet between board meetings where necessary and report to the full board. A policy sub group regularly review policies and feed back into the full board and the board has also appointed a nominated trustee who sits on the board of Carers Support Cumbria (CSC) to represent the West Cumbria Carers board and who has full voting rights within CSC. We also have a named Trustee within our Safeguarding Policies for both adults and children.

WEST CUMBRIA CARERS
TRUSTEES' ANNUAL REPORT (Continued)
for the year ended 31st March 2023

Risk Management

Where appropriate, systems or procedures have been established to mitigate the risks West Cumbria Carers faces and our Risk Management and Contingency Policy is regularly updated and reviewed by the full Board. Internal control procedures for authorisation of transactions are in place and will be reviewed annually where appropriate. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to West Cumbria Carers. West Cumbria Carers holds ISO9001:2015 (Centre for Assessment) quality mark for our Adult, Young Carers and Volunteer Services ensuring consistency of quality of delivery of all services and operational aspects of the charity. The organisation had its last ISO 9001 quality inspection on 6th&7th September 2022, a two-day inspection, which was successful and we have now been re-certified for a further 3 years. Our next inspection will be held on 6th September 2023.

Related Parties

West Cumbria Carers is guided by local and national policies on Carers Services. West Cumbria Carers and Carers Support Cumbria work closely with all statutory agencies in fulfilling its objectives and activities and has a strong working partnership with Adult Social Care and Children's Services. West Cumbria Carers is happy to establish partnerships with other organisations that are constituted or directed to ensure the health and wellbeing of carers in the community of all ages. Below is a list of partners (including funders and donors) though not exclusive:

Adult Social Care
 Children's Services
 Clinical Commissioning Group
 Carers Trust
 Cumbria Community Foundation
 Carers UK
 CFM Cash for Kids
 Children in Need
 Co-op Community Fund
 The Grace Trust
 Phyllis Harney Trust
 Garfield Weston
 Big Lottery Community Fund

Donations received from the following:

Sellafield Ltd
 CFM Cash for Kids
 Amazon Smile
 Groundworks

Organisational Structure

West Cumbria Carers presently has a Board of five members who meet bi-monthly and are responsible for the strategic direction and policy of the charity. At present the members come from a variety of professional backgrounds with experience of voluntary sector, statutory sector, business and health and three of the members during the year were current or former carers. The Chief Officer is responsible for the operational running of the charity and ensuring the charity delivers its services.

The organisation continues to look for appropriate new Board members with knowledge of, finance, social enterprise, fundraising and business. West Cumbria Carers existing Board however, continues to reflect a wide range of knowledge and skills to help the organisation plan and move forward. The organisation looks at the makeup of the Board in terms of equality and diversity when seeking to recruit new members in order that it not only reflects a wide skills base but also reflects gender and geographical location of members.

West Cumbria Carers continues to work closely with the other carer's organisations in the county and continue to operate as Carers Support Cumbria (a consortium of the four carers organisations in Cumbria) to meet contractual requirements. This consortia model enables greater flexibility for future countywide funding bids and tenders where appropriate.

WEST CUMBRIA CARERS
TRUSTEES' ANNUAL REPORT (Continued)
for the year ended 31st March 2023

OBJECTIVES AND ACTIVITIES

The objects of West Cumbria Carers are:-

1. The relief of disabled, elderly or sick persons by the provision of information and support to their carers.
2. To give practical help, advice, assistance, services and advocacy to those people caring for others who are dependent due to the above.

West Cumbria Carers Vision:

It is the organisation's vision that unpaid carers in West Cumbria have full access to services to support them in their caring role, fulfil their own needs as individuals and have information and support in place to help them move forward when their caring role comes to an end. West Cumbria Carers aims to gain recognition of the contribution carers make to society.

During this financial year 2022-2023 West Cumbria Carers has been working on further developing its strategy and business plan. We have had workshops exploring our values, aims, vision and objectives and service delivery. The Business Plan will be updated using this information together with client feedback.

We have continued to see significant increases in the number of people following our social media pages; particularly Facebook, Instagram and LinkedIn. Digital technology remains central in maintaining contact and communications with our Carers and we have continued to deliver our relaxation sessions via Zoom which continue to grow in number and which are popular and well used.

Aims for the year 2023 - 2024 include:

- To adapt and develop on existing services and set up new services to continue to offer our quality services to carers
- To pursue funding to support the continuation of existing services and for the development of new services as above
- To encourage carers to be directly involved in influencing local service development
- To act as an agent where appropriate to represent carers views to influence local service development
- To continue to be a partner of CSC and be a part of appropriate tender bids as a consortium
- To deliver high quality services and responses to everyone who comes into contact with us, including carers, partners and all stakeholders
- Plan for a sustainable future for West Cumbria Carers to continue to deliver carer services into 2023 – 2024 and beyond
- Keep improving our digital offer to carers
- To continue to raise our profile locally to be known and trusted and approachable by those who live and work in our catchment area

WEST CUMBRIA CARERS
TRUSTEES' ANNUAL REPORT (Continued)
for the year ended 31st March 2023

ACHIEVEMENTS AND PERFORMANCE

The main area of the charity's work has continued to be the provision of services to carers. These services include the following but are not exclusive:

1. Carer Assessments leading to the development of a support plan
2. Reviewing carers
3. Contingency planning (for adult carers)
4. Benefits information and support with completing forms
5. General information
6. Assistance with individual grant applications for practical, emotional and stress relieving support to help the Carer in their role
7. Re-branded with new logo
8. Upgraded our website ensuring it is compatible with mobile phones
9. Social Activities which include trips, outings and afternoon tea events and a Christmas Party event
10. Health Activities
11. Training for carers
12. Newsletter
13. Individual Support
14. Telephone Support
15. Website information
16. Specific information for working carers
17. Work with Young Carers in schools
18. Arts Programme for Young Carers
19. Activity Programme for Young Carers
20. Support for carers through volunteers including sitting services, driving, counselling and carers champions

West Cumbria Carers continues to provide a range of services to support the carers of West Cumbria in their caring role. We do not prescribe our services but strive to meet the needs of our carers on a needs-led person-centred basis. We try to accommodate all requests for support and will utilise all available assistance in this task.

Carers are encouraged to contact support staff through a variety of methods including calling in to the office, by phone, by email or by letter and through digital platforms. All carers referred to West Cumbria Carers are allocated to a support worker within one week of referral and 90% of carers referred are offered a carers' assessment within fourteen days of referral. All services and events that have been organised and are available for carers to take part in are advertised in the newsletter and/or in separate flyers distributed with the newsletter on a quarterly basis and are also advertised and updated regularly on our website and through social media platforms.

West Cumbria Carers now has a staff compliment of 26 making up 19.7 FTE during the financial year including management, administration and project staff.

Our All Age Carers Project is our biggest project which is currently supported by the combined teams.

All staff receive training on all aspects of the caring role and are encouraged to develop further areas of interest relevant to carers, e.g., mental health and dementia awareness. All staff also have mandatory Child Protection, Adult Safeguarding and Information Governance training and a number of our board members have also completed Safeguarding Children and Young People training. In addition, training is sought to keep our levels of staff expertise high and we aim to improve our overall competence levels year on year. Maximum use has been made of online training, for staff, volunteers and management wherever possible. This has had the net effect of maximising training and reducing training costs. Within the staff group we have staff qualified in arts, counselling, voluntary sector, social work, occupational therapy and nursing.

Projects are set up and/or developed following review of carer feedback and demand and we continue to offer a variety of activities for young carers. In addition, our benefits clinics are in high demand. Our volunteer project continues to receive a high volume of referrals for support services for carers.

We continue delivery of services for carers through a contract with Cumbria County Council as part of the Carers Consortium (CSC). This contract is an "all Age Carers Contract" which covers mainly the delivery of carer's assessments, reviews, contingency planning and some one-to-one support.

WEST CUMBRIA CARERS
TRUSTEES' ANNUAL REPORT (Continued)
for the year ended 31st March 2023

Offering face to face services following on from Covid 19

The organisation has adapted well to all the changes that emerged during the Covid 19 pandemic and digital services for carers are now a permanent part of our offering. We resumed face to face services during 2022 including home visits. Some carers prefer to have an assessment by telephone but the majority prefer a face to face home visit.

Following on from the pandemic all staff members are now working in a hybrid way.

FINANCIAL REVIEW

Reserves Policy

The Board of Directors/Trustees have established a policy whereby the unrestricted funds not committed (the free reserves) held by the charity should aim to be 6 months of the resources expended in general funds. At this level the Board feel that they would be able to continue the current activities of the charity in the event of a significant drop in funding, or a delay in funding payments being received or having to wind up certain projects. It would obviously be necessary to consider how the funding would be replaced if activities changed.

Current Financial Position

During the year 2022 - 2023 West Cumbria Carers has not applied for any funding it has not needed for its mainstream activities and there has been manageable and planned expansion in this area. During the year we have had continued funding and support from Adult Social Care (through the consortia contract) and through independent grant funded projects.

The organisation's financial position and stability has remained strong and the Charity was well able to fulfil all commitments and plans during the financial year.

In addition to our rent, we continue to pay into a sinking fund set up by the landlord towards the cost of a new roof.

In spite of not employing a Community Fundraiser we have, nevertheless, raised in excess of £13k through small amounts of fundraising and donations. These excellent results again provide worthy unrestricted additional funds. In the absence of a Community Fundraiser all involved should be commended for their efforts and for supporting with raising the profile of the organisation.

All contingency funds, rent, utilities, insurance and redundancy have been kept fully up to date and have been adjusted when necessary in line with current costs and charges.

In line with the Charity Commission rules on financial management the Board have been kept updated through receiving regular reports at the Board meetings, on the company finances and a member of the finance sub-group was available at every Board meeting to answer questions as they arose.

The staff and excellent Management team led by the board have managed not only to stick to budgetary controls but on many occasions have supported with enhancing the finances through fundraising activities whenever an opportunity arose.

WEST CUMBRIA CARERS
TRUSTEES' ANNUAL REPORT (Continued)
for the year ended 31st March 2023

The Future

The current funding climate for all voluntary sector organisations remains challenging and West Cumbria Carers is looking at ways of making more partnership/consortium bids with the voluntary and statutory sector to strengthen its funding access. The Board, together with the CEO will continue to investigate possible ways of generating greater amounts of unrestricted income through social enterprise or similar ventures.

All financial matters remain to be reported to the Board at every bi-monthly meeting and every financial decision taken by the Board is taken with Charity Commission Guidelines in mind.

The Board continues its good management and financial planning approach to have an organisational designated funds account. This is principally to cover the replacement and upgrading of IT systems and additional and replacement costs of furnishings together with eleven months' rent payment and lease payments should the organisation ever have to close suddenly. This account also holds funds to cover where necessary long term sickness and given the present financial climate the Board have also allocated to this account all the statutory redundancy payments for staff in all projects.

Investment Policy

Aside from retaining a prudent amount in reserves each year where possible, almost all of the charity's funds are spent providing the services to its Carers. The organisation maintains the bulk of its finance in an interest giving account with enough finance being held in a current account to meet the month by month expenditure of the organisation.

Plans for Future periods

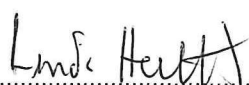
1. To adapt and set up new services to continue to offer our quality services to carers
2. To pursue funding to support the development of new services as above
3. Continue to develop services in response to carers feedback
4. Continue to promote and pursue operation of a full cost recovery model
5. Keep abreast of all changes to both external and internal environments
6. Continue to work closely with the other Carers Organisations in Cumbria and investigate further possibilities of joint tenders
7. Expand the Board membership to further broaden the Board skill base
8. Research opportunities for partnership working
9. Further develop new ways of capturing information and data
10. To increase and develop our offer to medium and large employers locally regarding carers champions and the support offered to working carers
11. To update our telephone system to a VOIP system and to ensure our IT equipment is fit for purpose.

Accountants

Lamont Pridmore have agreed to offer themselves for reappointment as independent examiners and a resolution to reappoint them will be proposed at the annual general meeting.

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Approved by the Board of Trustees on 27th September 2023 and signed on its behalf by:



..... Linda Hewitt - Chair

WEST CUMBRIA CARERS
INDEPENDENT EXAMINER'S REPORT TO THE
TRUSTEES OF WEST CUMBRIA CARERS

for the year ended 31st March 2023

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

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Trust's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning of section 396 of the 2006 Act 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 or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Ireland (FRS 102).

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.

*Susannah Nixon
Lamont Pridmore*

Dated: 27th September 2023

Susannah Nixon
Lamont Pridmore (West Cumbria) Limited
Milburn House
3 Oxford Street
Workington
Cumbria CA14 2AL

WEST CUMBRIA CARERS
STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31st March 2023

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
INCOMING RESOURCES						
Voluntary income:						
Donations		13,808	-	-	13,808	22,491
Grants receivable & contracts income	4, 5	44,381	-	733,169	777,550	615,948
Other income		1,454	-	-	1,454	15,851
Investment income		5,392	-	-	5,392	242
TOTAL INCOMING RESOURCES		65,035	-	733,169	798,204	654,532
RESOURCES EXPENDED						
	6					
Charitable activities		31,883	-	657,344	689,227	566,772
Fundraising and publicity		517	-	4,538	5,055	13,547
Governance costs		932	-	12,814	13,746	13,158
TOTAL RESOURCES EXPENDED		33,332	-	674,696	708,028	593,477
NET INCOMING/(OUTGOING) RESOURCES FOR THE YEAR		31,703	-	58,473	90,176	61,055
Transfers between funds		(25,000)	35,000	(10,000)	-	-
Balances brought forward		94,963	321,859	108,483	525,305	464,250
Balances carried forward		101,666	356,859	156,956	615,481	525,305

WEST CUMBRIA CARERS
COMPANY REGISTRATION NUMBER 6123034

STATEMENT OF FINANCIAL POSITION

as at 31st March 2023

	Note	2023 £	2022 £
Current assets			
Prepayments and accrued income		12,491	11,795
Cash at bank and in hand		708,661	586,094
		<u>721,152</u>	<u>597,889</u>
Creditors: amounts falling due within one year	8	<u>(105,671)</u>	<u>(72,584)</u>
Net current assets		<u>615,481</u>	<u>525,305</u>
		615,481	525,305
Total assets less current liabilities		<u>615,481</u>	<u>525,305</u>
Accumulated funds			
Unrestricted funds	9	101,666	94,963
Designated funds	10	356,859	321,859
Restricted funds	11	156,956	108,483
Total funds		<u>615,481</u>	<u>525,305</u>

For the year ending 31st March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements were approved by the members of the committee on 27th September 2023 and signed on their behalf by:



..... Linda Hewitt
Chair

WEST CUMBRIA CARERS
STATEMENT OF CASH FLOWS
For the year ended 31st March 2023

	Note	2023	2022
		£	£
Cash provided by/(used in) operating activities	15	117,175	(14,666)
Cash flows from investing activities			
Interest income		5,392	242
Purchase of tangible fixed assets		-	-
Cash provided by/(used in) investing activities		<u>122,567</u>	<u>(14,424)</u>
Cash flows from financing activities			
Repayment of borrowing		-	-
Cash used in financing activities		<u>-</u>	<u>-</u>
Increase/(decrease) in cash and cash equivalents in the year		<u>122,567</u>	<u>(14,424)</u>
Cash and cash equivalents at the beginning of the year		586,094	600,518
Total cash and cash equivalents at the end of the year		<u><u>708,661</u></u>	<u><u>586,094</u></u>

WEST CUMBRIA CARERS
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31st March 2023

1 General information

The charity is a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Unit 7f Lakeland Business Park, Lamplugh Road, Cockermouth, Cumbria, CA13 0QT.

2 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.

3 Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis and are prepared in sterling, which is the functional currency of the entity.

West Cumbria Carers 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 note.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Incoming resources

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the Charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Grants receivable and contracts income

Revenue grants are credited to the income and expenditure account as received, unless related to a specific period, when they are placed in a restricted fund until used. Deferred income represents amounts received for future periods and is released to incoming resources in the period for which it has been received.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Investment income

Investment income is recognised on a receivable basis.

Expenditure

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure. All costs have been directly attributed to one of the functional categories of resources expended in the Statement of Financial Activities. The charitable company is not registered for Value Added Tax and accordingly expenditure is shown gross of irrecoverable Value Added Tax.

WEST CUMBRIA CARERS
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31st March 2023

3 Accounting policies (continued)

Pensions

The company has a defined contribution pension scheme. The cost of the contributions made by the company to the scheme are charged to the profit and loss account as 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.

Fund accounting

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the Charity.

Designated funds are unrestricted funds are resources set aside for specific purposes at the discretion of the trustees. 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.

4 Grants receivable - Unrestricted

	2023	2022
	£	£
North Cumbria CCG	3,600	2,588
Garfield Weston Foundation	-	25,000
HMRC Coronavirus Job Retention Scheme Grant	-	347
HMRC Employers Allowance (prior year offset against expense)	5,000	-
Hospital Discharge Grants	17,831	8,378
Rapid Learning Pandemic	600	-
Practical Support for Self-Isolation	3,250	-
Poverty Reduction Action Grant	9,600	-
Household Support Fund	4,000	-
CSC Travel Fund	-	38
Wordsworth Trust	-	31
Grace Trust	500	500
	<u>44,381</u>	<u>36,882</u>

5 Grants receivable and contracts income - Restricted

	2023	2022
	£	£
Cumbria County Council	454,800	437,328
Big Lottery Fund	-	33,359
BBC Children in Need	42,139	37,961
Sellafield Ltd	22,500	30,000
Volunteer Project	3,385	3,240
Benefits Clinic	20,160	33,570
Lottery Health	33,733	-
YC Allerdale HAF Programme	10,257	-
Bedrock – Transforming Cumbria	12,039	-
Northern Cancer Care Alliance	29,167	-
CCF YC 1-1	7,225	-
Small Grants, Trips & Travel Fund	97,764	3,608
	<u>733,169</u>	<u>579,066</u>

WEST CUMBRIA CARERS
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31st March 2023

6 Expenditure on charitable activities

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Salaries and national insurance	1,820	-	453,622	455,442	455,030
Employer pension contributions	685	-	29,696	30,381	30,225
Recruitment costs	-	-	271	271	1,109
Rent, service charge & utilities	358	-	22,091	22,449	24,881
Equipment maintenance	214	-	8,598	8,812	4,671
Telephone, postage & stationery	752	-	15,939	16,691	16,606
Insurance	70	-	4,228	4,298	3,611
Accountancy & bookkeeping	159	-	8,288	8,447	6,742
Legal & professional fees	40	-	1,976	2,016	5,146
Newsletter	-	-	1,479	1,479	2,879
Staff travel	-	-	6,634	6,634	3,481
Staff training	-	-	2,870	2,870	3,541
Membership fees	733	-	2,550	3,283	2,876
Annual report	-	-	-	-	278
Publicity & advertising	-	-	3,059	3,059	1,160
Bank charges	75	-	600	675	670
Sundry expenses	624	-	277	901	1,034
Evaluation	-	-	6,500	6,500	3,000
Carers' trips & activity breaks	-	-	10,667	10,667	24
Room hire & refreshments	-	-	3,327	3,327	626
Social media & website development	-	-	3,382	3,382	168
Volunteers' travel & expenses	-	-	2,796	2,796	1,011
Governance/Trustees/Directors' expenses	97	-	376	473	975
DBS checks	-	-	524	524	374
CIN Small equipment & materials	-	-	3,199	3,199	1,734
Mens Group	-	-	33	33	-
ISO 9000 QMA	33	-	1,743	1,776	828
PAT testing & H&S compliance	81	-	1,268	1,349	741
Fundraising expenditure	517	-	-	517	9,508
Grants expended	20	-	78,703	78,723	6,996
Office of the Public Guardian	41	-	-	41	984
Carers Support Cumbria expenses	183	-	-	183	92
Hospital Discharge Grants	26,830	-	-	26,830	5,198
	<u>33,332</u>	<u>-</u>	<u>674,696</u>	<u>708,028</u>	<u>593,477</u>

7 Staff costs

	2023 £	2022 £
Wages and salaries	431,141	430,805
Social security costs	24,301	24,225
Other pension costs	30,381	30,225
	<u>485,823</u>	<u>485,255</u>

WEST CUMBRIA CARERS
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7 Staff costs (continued)

The average number of persons (including senior management team) employed part time and full time during the year was:

	2023 Number	2022 Number
Average number of staff employed	26	26
	2023 Number	2022 Number
Average number of staff expressed as full time equivalents	20	20

No trustees, nor any persons connected with them, have received any remuneration from the charity during the period.

Trustees have received travel expenses during the year which are recorded under governance costs.

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

8 Creditors: amounts falling due within one year

	2023 £	2022 £
Grants received in advance		
CCF 1-1	13,775	-
Northern Cancer Care Alliance	70,833	-
Bedrock	8,600	-
BL Health	8,503	8,410
Sellafield Ltd	-	22,500
Carers Support Cumbria	-	37,900
Accrued expenses	3,960	3,774
	105,671	72,584

9 Unrestricted funds

The movement in the year is as follows:

	Balance 01.04.22 £	Incoming Funds £	Funds Used £	Transfers £	Balance 31.03.23 £
Carers Core Fund	59,382	49,773	(31,799)	(12,500)	64,856
Lasting Power of Attorney	5,581	1,454	(1,016)	(6,019)	-
Fundraising	30,000	13,808	(517)	(6,481)	36,810
	94,963	65,035	(33,332)	(25,000)	101,666

WEST CUMBRIA CARERS
NOTES TO THE FINANCIAL STATEMENTS
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10 Designated funds

The charity has set aside at the discretion of the Board these funds as designated funds.
The movement in the year is as follows:

	Balance 01.04.22	Incoming Funds	Funds Used	Transfers	Balance 31.03.23
	£	£	£	£	£
Contingency Fund	177,982	-	-	25,000	202,982
Premises and Lease Termination Fund	41,855	-	-	-	41,855
Redundancy Fund	102,022	-	-	10,000	112,022
	<u>321,859</u>	<u>-</u>	<u>-</u>	<u>35,000</u>	<u>356,859</u>

These funds have been designated for the following purposes:

Contingency Fund – to provide for future costs in relation to the replacement, acquisition and upgrading of office IT equipment/facilities and for any additional costs associated with long term staff sickness.

Premises and Lease Termination Fund – to provide for future rental costs of the premises and additional rental costs for the premises taken on in the year should the charity fold during the agreed rental period. The fund also provides for any future lease termination costs.

Redundancy Fund – to provide for the exceptional future costs of redundancy procedures.

11 Restricted funds

The movement in the year is as follows:

	Balance 01.04.22	Incoming Funds	Funds Used	Transfers	Balance 31.03.23
	£	£	£	£	£
All Age Carers Allerdale	12,978	227,400	(217,833)	(22,545)	-
All Age Carers Copeland	11,115	227,400	(218,657)	(19,858)	-
BBC Children in Need	727	42,139	(42,866)	-	-
Sellafield 1 - 1	11,099	22,500	(22,500)	(11,099)	-
Volunteer Project	22,042	3,385	(3,450)	-	21,977
Benefit Clinics	15,927	20,160	(17,940)	-	18,147
Big Lottery – Health	7,797	33,733	(34,530)	-	7,000
YC Allerdale	-	10,257	(10,257)	-	-
Bedrock	-	12,039	(7,602)	-	4,437
Northern Cancer Care Alliance	-	29,167	(13,137)	-	16,030
CCF 1-1	-	7,225	(7,221)	11,099	11,103
Small Grants & Travel Fund	26,798	97,764	(78,703)	32,403	78,262
	<u>108,483</u>	<u>733,169</u>	<u>(674,696)</u>	<u>(10,000)</u>	<u>156,956</u>

WEST CUMBRIA CARERS
NOTES TO THE FINANCIAL STATEMENTS
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12 Company Limited by Guarantee

West Cumbria Carers is a company limited by guarantee and does not have a share capital. The members of the company are the trustees listed on page 1. In the event of a winding up of the company, each member has agreed to contribute a sum not exceeding £10.

13 Pension Scheme

The company contributes to a defined contribution auto-enrolment pension scheme. The assets of the pension scheme are held separately from those of the company in an independently administered fund with Friends Life. Company contributions to the employees' auto-enrolment arrangements in the year amounted to £25,381 (2022: £30,225). There were no contributions payable at the year end included in creditors (2022: £Nil).

14 Operating leases

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2023	2022
	£	£
Not later than 1 year	1,752	9,018
Later than 1 year and not later than 5 years	3,153	3,108
	<u>4,905</u>	<u>12,126</u>

15 Reconciliation of net movement in funds to net cash flow from operating activities

	2023	2022
	£	£
Net movement in funds	90,176	61,055
Interest receivable	(5,392)	(242)
(Increase)/decrease in debtors	(696)	(1,897)
(Decrease)/increase in creditors	33,087	(73,582)
Net cash provided by operating activities	<u>117,175</u>	<u>(14,666)</u>

16 Analysis of net assets between funds

	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds
	£	£	£	£
Current assets	105,626	356,859	258,667	721,152
Current liabilities	(3,960)	-	(101,711)	(105,671)
Total net assets	<u>101,666</u>	<u>356,859</u>	<u>156,956</u>	<u>615,481</u>