

CARER SUPPORT WEST CUMBRIA LTD

A CHARITABLE COMPANY LIMITED BY GUARANTEE

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st MARCH 2025

Registered number: 6123034

Charity number: 1119369

CARER SUPPORT WEST CUMBRIA LTD
FINANCIAL STATEMENTS
for the year ended 31st March 2025

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CARER SUPPORT WEST CUMBRIA LTD
LEGAL AND ADMINISTRATIVE INFORMATION

31st March 2025

REGISTERED CHARITY NUMBER 1119369

COMPANY NUMBER 6123034

TRUSTEES

Mrs Linda Hewitt	Chair
Mrs Anne Elizabeth Meeghan	(Resigned 15 th September 2025)
Mr Martin Walkingshaw	
Mrs Judith Pomfret	(Resigned 23 rd September 2025)
Mr Rafael Cobos	(Appointed 9 th January 2025)
Mrs Kellie Woodley	(Appointed 5 th September 2025)

**COMPANY SECRETARY
AND CHARITY CORRESPONDENT**

Mrs Sharon Sewell

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

CARER SUPPORT WEST CUMBRIA LTD
TRUSTEES' ANNUAL REPORT
for the year ended 31st March 2025

The trustees have pleasure in presenting their report and the unaudited financial statements of the charitable company for the year ended 31st March 2025.

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 2024-2025 two new board members joined the board, one on 9th January 2025 and one on 5th September 2025.

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
- Carer Support West Cumbria 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
- 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. Each Board member takes responsibility for a particular area of governance; known as portfolios and works with the Chief Officer, reporting to the Board as and when appropriate. These are as follows:-

Linda Hewitt – Staffing and HR
 Anne Meeghan – Risk, Policy and Procedures
 Martin Walkingshaw – Finance and Fundraising
 Judith Pomfret – Strategy and Governance
 Rafael Cobos – No portfolio
 Kellie Woodley – No portfolio

There is also appointed a nominated trustee who sits in the board of Carer Support Cumbria (CSC) to represent the Carer Support West Cumbria (CSWC) board and who has full voting rights within CSC.

We also have a named Trustee within our Safeguarding Policies for both adults and children.

CARER SUPPORT WEST CUMBRIA LTD
TRUSTEES' ANNUAL REPORT (Continued)
for the year ended 31st March 2025

Risk Management

Where appropriate, systems or procedures have been established to mitigate the risks Carer Support West Cumbria 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 Carer Support West Cumbria.

Related Parties

Carer Support West Cumbria is guided by local and national policies on Carers Services via The Carers Trust. Carer Support West Cumbria 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. Carer Support West Cumbria 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:

Cumberland Council
 Carers Trust
 Cumbria Community Foundation
 Carers UK
 Children in Need
 The Grace Trust
 Bedrock – Transforming Cumbria
 Big Lottery Community Fund
 Northern Cancer Alliance

Organisational Structure

CSWC 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 care; of the five members during the year one is a current or former carer. 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, in particular with knowledge of, finance, social enterprise, fundraising and business. However, CSWC's existing board 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.

CSWC continues to work closely with the other carer's organisations in the county and continues to operate as Carer 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.

OBJECTIVES AND ACTIVITIES

The objects of Carer Support West Cumbria 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.

Carer Support West Cumbria's 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. Carer Support West Cumbria aims to gain recognition of the contribution carers make to society.

At the time of this report it is known that Cumberland Council significantly changed the tendering process for carer support services across Cumberland. There will no longer be an All Age Carer contract instead the contract has been divided into 3 lots;

Lot 1 – Young and Parent Carers
 Lot 2 – Adult Carers
 Lot 3 – Digital provision

CARER SUPPORT WEST CUMBRIA LTD
TRUSTEES' ANNUAL REPORT (Continued)
for the year ended 31st March 2025

In June 2025 it was announced that Carer Support Cumbria were unsuccessful in their contract bids for all 3 Lots.

People First were awarded the contract for Lot 2 - Adult Carers and at the time of this report CSWC are in detailed discussions with People First regarding a sustainable future for CSWC. The future of the organisation will very much be dependent on the final outcome of these discussions.

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. Reviews 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. Social Activities which include trips, outings and afternoon tea events and a Christmas Party event
8. Health Activities
9. Training for carers
10. Newsletter
11. Individual Support
12. Telephone Support
13. Website information
14. Work with Young Carers in schools
15. Arts Programme for Young Carers
16. Activity Programme for Young Carers
17. Support for carers through volunteers including sitting services, driving, counselling and carers champions
18. Installation of a new VOIP telephone system and updated computer hardware

Carer Support West Cumbria 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, by letter and through digital platforms. All carers referred to Carer Support West Cumbria are allocated to a support worker within one week 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.

Carer Support West Cumbria now has a staff compliment of 21 making up 18 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. 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 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.

CARER SUPPORT WEST CUMBRIA LTD
TRUSTEES' ANNUAL REPORT (Continued)
for the year ended 31st March 2025

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 2024 – 2025 CSWC 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.

All contingency funds, rent, utilities and insurance 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.

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 six months running costs.

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.

Statement of trustees' responsibilities

Company law requires trustees, as directors of the company, to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity at the end of the financial year and of its surplus or deficit for that period. In preparing those accounts, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

CARER SUPPORT WEST CUMBRIA LTD
TRUSTEES' ANNUAL REPORT (Continued)
for the year ended 31st March 2025

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 26^h September 2025 and signed on its behalf by:



..... Linda Hewitt - Chair

CARER SUPPORT WEST CUMBRIA LTD**INDEPENDENT EXAMINER'S REPORT TO THE
TRUSTEES OF CARER SUPPORT WEST CUMBRIA LTD****for the year ended 31st March 2025**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

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: 26th September 2025

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

CARER SUPPORT WEST CUMBRIA LTD

STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 31st March 2025

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
INCOMING RESOURCES						
Voluntary income:						
Donations		9,033	-	-	9,033	10,791
Grants receivable & contracts income	4, 5	14,000	-	701,151	715,151	739,178
Other income		-	-	-	-	-
Investment income		15,790	-	-	15,790	15,052
TOTAL INCOMING RESOURCES		38,823	-	701,151	739,974	765,021
RESOURCES EXPENDED						
	6					
Charitable activities		15,306	-	691,195	706,501	632,035
Fundraising and publicity		873	-	1,323	2,196	10,483
Governance costs		-	-	8,574	8,574	16,620
TOTAL RESOURCES EXPENDED		16,179	-	701,092	717,271	659,138
NET INCOMING						
RESOURCES FOR THE YEAR		22,644	-	59	22,703	105,883
Transfers between funds		169,243	-	(169,243)	-	-
Balances brought forward		132,241	376,836	212,287	721,364	615,481
Balances carried forward		324,128	376,836	43,103	744,067	721,364

CARER SUPPORT WEST CUMBRIA LTD
COMPANY REGISTRATION NUMBER 6123034
STATEMENT OF FINANCIAL POSITION
as at 31st March 2025

		2025	2024
	Note	£	£
Current assets			
Prepayments and accrued income		14,065	11,101
Cash at bank and in hand		735,032	743,517
		<u>749,097</u>	<u>754,618</u>
Creditors: amounts falling due within one year	8	<u>(5,030)</u>	<u>(33,254)</u>
Net current assets		<u>744,067</u>	<u>721,364</u>
		<u>744,067</u>	<u>721,364</u>
Total assets less current liabilities		<u><u>744,067</u></u>	<u><u>721,364</u></u>
Accumulated funds			
Unrestricted funds	9	324,128	132,241
Designated funds	10	376,836	376,836
Restricted funds	11	43,103	212,287
Total funds		<u>744,067</u>	<u>721,364</u>

For the year ending 31st March 2025 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 26th September 2025 and signed on their behalf by:

Limit Help

Linda Hewitt
Chair

CARER SUPPORT WEST CUMBRIA LTD

STATEMENT OF CASH FLOWS

For the year ended 31st March 2025

	Note	£	2025	£	£	2024	£
Cash provided (used in)/by operating activities	15		(24,275)			19,804	
Cash flows from investing activities							
Interest income			15,790			15,052	
Purchase of tangible fixed assets			-			-	
Cash provided (used in)/by investing activities			<u>(8,485)</u>			<u>34,856</u>	
Cash flows from financing activities							
Repayment of borrowing			-			-	
Cash used in financing activities			<u>-</u>			<u>-</u>	
(Decrease)/increase in cash and cash equivalents in the year			<u>(8,485)</u>			<u>34,856</u>	
Cash and cash equivalents at the beginning of the year			743,517			708,661	
Total cash and cash equivalents at the end of the year			<u>735,032</u>			<u>743,517</u>	

CARER SUPPORT WEST CUMBRIA LTD
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31st March 2025

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.

Carer Support West Cumbria Ltd 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.

CARER SUPPORT WEST CUMBRIA LTD
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31st March 2025

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

	2025	2024
	£	£
North Cumbria CCG	500	3,750
Immediate Care	-	5,000
HMRC Employers Allowance	5,000	5,000
Hospital Discharge Grants	-	11,940
LLW Repository Ltd	8,000	-
Grace Trust	500	500
	<hr/>	<hr/>
	14,000	26,190
	<hr/> <hr/>	<hr/> <hr/>

5 Grants receivable and contracts income - Restricted

	2025	2024
	£	£
Cumbria County Council	601,680	552,000
Big Lottery Art Project	42,983	41,639
Big Lottery Life after Caring	23,625	-
Northern Cancer Care Alliance – surplus repaid	(25,020)	50,000
Benefits Clinic	9,030	19,691
YC Allerdale HAF Programme	-	25,508
Bedrock – Transforming Cumbria	43,778	8,600
CCF YC 1-1	-	14,775
Small Grants, Trips & Travel Fund	5,075	775
	<hr/>	<hr/>
	701,151	712,988
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CARER SUPPORT WEST CUMBRIA LTD

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31st March 2025

6 Expenditure on charitable activities

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Salaries and national insurance	3,984	-	499,161	503,145	468,561
Employer pension contributions	250	-	32,369	32,619	33,766
Recruitment costs	-	-	14,765	14,765	2,281
Rent, service charge & utilities	54	-	32,728	32,782	31,808
Equipment maintenance	8,064	-	34,675	42,739	5,212
Telephone, postage & stationery	258	-	21,887	22,145	17,264
Insurance	-	-	4,712	4,712	4,370
Accountancy & bookkeeping	-	-	5,359	5,359	9,419
Legal & professional fees	-	-	3,215	3,215	4,011
Newsletter	-	-	-	-	1,111
Staff travel	127	-	8,818	8,945	10,340
Staff training	-	-	2,943	2,943	3,267
Membership fees	-	-	-	-	3,190
Publicity & advertising	58	-	1,323	1,381	3,614
Bank charges	-	-	647	647	665
Sundry expenses	78	-	328	406	1,418
Evaluation	-	-	7,000	7,000	4,000
YC Arts equipment	-	-	1,445	1,445	-
Carers' trips & activity breaks	-	-	12,063	12,063	8,515
Room hire & refreshments	-	-	24	24	729
Volunteers' travel & expenses	-	-	-	-	2,046
Governance/Trustees/Directors' expenses	340	-	3,662	4,002	840
DBS checks	2,151	-	1,561	3,712	596
CIN Small equipment & materials	-	-	-	-	1,799
ISO 9000 QMA	-	-	1,080	1,080	936
PAT testing & H&S compliance	-	-	-	-	823
Fundraising expenditure	815	-	-	815	5,758
Grants expended	-	-	11,327	11,327	32,570
Carers Support Cumbria expenses	-	-	-	-	61
Hospital Discharge Grants	-	-	-	-	168
	<u>16,179</u>	<u>-</u>	<u>701,092</u>	<u>717,271</u>	<u>659,138</u>

7 Staff costs

	2025 £	2024 £
Wages and salaries	467,890	434,792
Social security costs	35,255	33,769
Other pension costs	32,619	33,766
	<u>535,764</u>	<u>502,327</u>

CARER SUPPORT WEST CUMBRIA LTD
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31st March 2025

7 Staff costs (continued)

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

	2025 Number	2024 Number
Total number of staff	<u>21</u>	<u>26</u>
	2025 Number	2024 Number
Average number of staff expressed as full time equivalents	<u>18</u>	<u>20</u>

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

	2025 £	2024 £
Grants received in advance		
Cancer Champions	-	20,833
Core	-	8,000
Accrued expenses	<u>5,030</u>	<u>4,421</u>
	<u>5,030</u>	<u>33,254</u>

9 Unrestricted funds

The movement in the year is as follows:

	Balance 01.04.24 £	Incoming Funds £	Funds Used £	Transfers £	Balance 31.03.25 £
Carers Core Fund	75,669	29,790	(13,920)	-	91,539
Fundraising	38,843	9,033	(815)	(14,000)	33,061
Volunteer Project	17,729	-	(1,444)	-	16,285
All Age Carers - Allerdale	-	-	-	59,278	59,278
All Age Carers – Copeland	-	-	-	55,911	55,911
Benefits Clinic	-	-	-	16,304	16,304
Small Grants & Travel Fund	-	-	-	51,750	51,750
	<u>132,241</u>	<u>38,823</u>	<u>(16,179)</u>	<u>169,243</u>	<u>324,128</u>

CARER SUPPORT WEST CUMBRIA LTD
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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 01.04.24	Incoming Funds	Funds Used	Transfers	Balance 31.03.25
	£	£	£	£	£
Development Fund & 6 Months' Running Costs	292,100	-	-	57,853	349,953
Premises and Lease Termination Fund	26,883	-	-	-	26,883
Redundancy Fund	57,853	-	-	(57,583)	-
	<u>376,836</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>376,836</u>

These funds have been designated for the following purposes:

Development Fund & 6 Months' Running Costs – to provide for six months of the resources expended in general funds or other costs at the Board's discretion.

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.

11 Restricted funds

The movement in the year is as follows:

	Balance 01.04.24	Incoming Funds	Funds Used	Transfers	Balance 31.03.25
	£	£	£	£	£
All Age Carers – Allerdale	50,102	300,840	(291,664)	(59,278)	-
All Age Carers – Copeland	47,727	300,840	(292,656)	(55,911)	-
Art Project – RC NE & Cumbria region	1,803	42,983	(37,652)	-	7,134
Northern Cancer Care Alliance	42,156	(25,020)	(17,136)	-	-
Benefit Clinics	24,848	9,030	(17,574)	(16,304)	-
Big Lottery – Life after Caring	-	23,625	(16,554)	-	7,071
Bedrock	-	43,778	(14,880)	-	28,898
Small Grants & Travel Fund	45,651	5,075	(12,976)	(37,750)	-
	<u>212,287</u>	<u>701,151</u>	<u>(701,092)</u>	<u>(169,243)</u>	<u>43,103</u>

CARER SUPPORT WEST CUMBRIA LTD
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12 Company Limited by Guarantee

Carer Support West Cumbria Ltd 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 £32,619 (2024: £33,766). There were no contributions payable at the year end included in creditors (2024: £Nil).

14 Operating leases

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

	2025 £	2024 £
Not later than 1 year	1,453	2,692
Later than 1 year and not later than 5 years	3,994	5,447
	<u>5,447</u>	<u>8,139</u>

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

	2025 £	2024 £
Net movement in funds	22,703	105,883
Interest receivable	(15,790)	(15,052)
(Increase)/decrease in debtors	(2,702)	1,390
(Decrease)/increase in creditors	(28,486)	(72,417)
Net cash provided by operating activities	<u>(24,275)</u>	<u>19,804</u>

16 Analysis of net assets between funds

	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds
	£	£	£	£
Current assets	329,158	376,836	43,103	749,097
Current liabilities	(5,030)	-	-	(5,030)
Total net assets	<u>324,128</u>	<u>376,836</u>	<u>43,103</u>	<u>744,067</u>