Futureproof Cumbria

England & Wales · Charity number 1123155

Details

Other names	CUMBRIA ACTION FOR SUSTAINABILITY, Cumbria Action for Sustainability
Status	Registered
Legal form	Charitable company
Company number	06492907
Registered	2008-03-11
Register	View on the Charity Commission register

Contact

Address	Eden Rural Foyer Old London Road Penrith Cumbria CA11 8ET
Phone	01768210276
Email	hello@futureproofcumbria.org.uk
Website	www.futureproofcumbria.org.uk

Activities

Objects: 3. THE CHARITY IS A NON-PROFIT-MAKING ENVIRONMENTAL BODY WHOSE OBJECTS ARE:(1) TO PROMOTE THE BENEFIT OF THE INHABITANTS OF CUMBRIA, BY THE ADVANCEMENT OF EDUCATION, RELIEF OF POVERTY, SICKNESS OR DISTRESS OR TO UNDERTAKE SUCH OTHER CHARITABLE PURPOSES AS THE TRUSTEES SHALL IN THEIR ABSOLUTE DISCRETION DETERMINE.(2) THE PROTECTION AND ENHANCEMENT OF THE ENVIRONMENT; (INCLUDING THE BUILT ENVIRONMENT FOR THE BENEFIT OF THE PUBLIC BY THE MAINTENANCE, REPAIR OR RESTORATION OF ANY BUILDING OR STRUCTURE WHICH IS OF PUBLIC AMENITY, HISTORIC R ARCHITECTURAL INTEREST.)IN FURTHERANCE OF THE ABOVE OBJECTS BUT NOT OTHERWISE THE CHARITY SHALL HAVE THE POWER TO ENGAGE IN ACTIVITIES IN FURTHERANCE OF SUSTAINABLE DEVELOPMENT AND TO ENGAGE IN ACTIVITIES IN FURTHERANCE OF THE PRINCIPLES SET OUT IN AGENDA 21. IN THIS SUB-CLAUSE THE PHRASE SUSTAINABLE DEVELOPMENT MEANS DEVELOPMENT THAT MEETS THE NEEDS OF T PRESENT WITHOUT COMPROMISING THE ABILITY OF FUTURE GENERATIONS TO MEET THEIR OWN NEEDS; THE PHRASE AGENDA 21 REFERS TO THE ACTION PROGRAMME OF THAT NAME ADOPTED BY THE UNITED NATIONS CONFERENCE ON ENVIRONMENT AND DEVELOPMENT.

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Activities: We promote sustainable development through enabling people, businesses and communities to take practical steps to safeguard our environment whilst prospering from a vibrant, inclusive economy.

Classification

- **How:** Provides Advocacy/advice/information
- **What:** Environment/conservation/heritage
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** CUMBRIA.
- Cumbria

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,813,430	£1,877,720	£574,120	35
2024-03-31	£1,869,088	£1,830,168	£638,410	25
2023-03-31	£1,392,499	£1,317,597	£599,490	23
2022-03-31	£1,488,542	£1,249,129	£524,588	26
2021-02-28	£559,301	£470,545	£285,175	11

Trustees

Name	Role	Appointed
Tracey Hart	Chair	2019-02-26
Charlie William Arthur Addison Adams		2026-01-27
Harrison Stewart		2024-10-09
Joanna Howard		2024-10-09
Kirsten Prosser		2024-10-09
Martyn Lewis Ditchfield		2026-01-27
Patrin Watanatada		2024-10-09
Tim Foster		2021-12-16
Timothy Boden		2019-02-26

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Futureproof Cumbria

England & Wales - Charity number 1123155

Accounts

FUTURE PROOF CUMBRIA

ACTION FOR CLIMATE AND COMMUNITIES

2024 2025 ANNUAL REPORT and financial statements

Futureproof Cumbria changed its name from Cumbria Action for Sustainability in February 2025 · A company limited by guarantee.
Company Number: 06492907 · Registered as a charity in England & Wales. · Charity Number: 1123155 · Patron: Mike Berners-Lee.

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Reference and Administrative details

Trustees

Ms Tracey Hart, Chair

Mr Tim C Boden, Secretary and Treasurer

Mr Adrian Banford *(resigned 13 November 2024)*

Ms Mandy Barnett *(resigned 14 June 2025)*

Mr David Beuzeval *(resigned 9 October 2024)*

Mr Tim Foster

Ms Joanna Howard *(appointed 9 October 2024)*

Ms Kirsten Prosser *(appointed 9 October 2024)*

Mr Harrison Stewart *(appointed 9 October 2024)*

Ms Patrin Watantada *(appointed 9 October 2024)*

Associate Trustees

Mr Charlie Addison-Adams

Mr Martyn Ditchfield

Mr Tony Ferguson

Ms Vicky Simpson

Associate Trustees are volunteers who do not have the legal status of full trustees and as such, are not registered with Companies House or the Charity Commission. We are giving them the opportunity to experience Trusteeship. All were appointed in October 2024

Charity Registration Number

1123155

Company Registration Number

06492907

Auditor

David Allen,

Chartered Accountants & Statutory Auditor,

Dalmar House,

Barras Lane Estate,

Dalston, Carlisle, CA5 7NY

Registered office:

Eden Rural Foyer, Old London Road, Penrith, CA11 8ET

Bankers

Unity Trust Bank plc,

Four Brindley Place,

Birmingham,

B1 2JB

Futureproof Cumbria is incorporated as a company limited by guarantee, and a charity, in England and Wales.

Chair's report

We face a stark truth: 2025 is set to mark yet another year where the global average temperature breaches 1.5°C above pre-industrial levels.

And yet, amidst this deepening crisis, there is hope.

The climate crisis is upon us—changing our seasons, disrupting ecosystems, displacing communities, and threatening lives – particularly of those least responsible for causing the problem. At the time of writing this, we have just experienced our driest spring for 69 years.

And yet, amidst this deepening crisis, there is hope. The solutions are in our hands and here in Cumbria we are doing everything we can to be part of that solution.

At Futureproof Cumbria our mission remains clear: to help individuals, communities and organisations make the shift from high to low carbon living. In 2024/25 we continued our Free Home Energy Support service—offering residents free advice, practical support and energy-saving measures to make their homes warmer, healthier and more affordable to heat.

Our retrofitting work continued to grow, supporting people to understand and implement changes that reduce energy use, make homes healthier, and cut emissions. Through our Carbon Literacy Training, we equipped hundreds of individuals, from community members to professionals, with the knowledge and motivation to act on the climate crisis.

We also worked with businesses, recognising the essential role they play in a zero-carbon

future. Through the Westmorland and Furness Green Enterprise Hub—a powerful partnership of organisations—we helped local businesses understand their carbon footprints and take meaningful steps to reduce them.

We continued to lead the **Zero Carbon Cumbria Partnership,** uniting more than 80 organisations in the shared goal of achieving net zero by 2037. This collaborative approach is critical to creating the scale of change required. We hosted the **second annual Zero Carbon Cumbria Summit**, building on the success of the first with even greater attendance and engagement. The focus of the summit was on breaking down the barriers to climate action—particularly what government must do to enable local areas like ours to go further and faster. The momentum and collaboration within the Partnership continues to grow, and Futureproof Cumbria is proud to be at its heart.

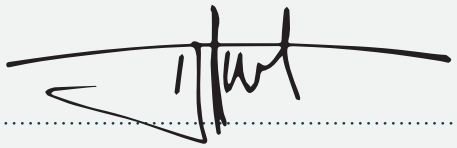
To reflect our growing reach and ambition, we prepared a brand new name and identity—Futureproof Cumbria - which we successfully launched at the start of 2025/26. Developed in-house by our very own team, it was a labour of love. The rebrand is designed to raise awareness, strengthen our voice, and engage new audiences with our mission.

We also strengthened our governance by welcoming four new trustees, bringing the total to eight (now seven), and introducing four associate trustees. These new roles have helped diversify our Board and build the next generation of climate leaders.

The 2024/25 year has been one of impact, innovation and connection.

On behalf of the trustees, I want to offer heartfelt thanks to the dedicated Futureproof Cumbria team, our incredible volunteers, and every partner, funder, and supporter who has helped move our county—and our world—a little closer to a safer, fairer future.

The climate emergency is vast, but so is our capacity to respond. Together, we are showing that Cumbria is not only ready for change—we're leading it.



Ms Tracey Hart, Chair of Trustees
09 July 2025

Objectives and activities

Futureproof Cumbria is the leading climate change and sustainability organisation in the county.

Our vision is a zero carbon, greener Cumbria by 2037 that is good for people, places, and livelihoods.

We help people, communities and organisations tackle the climate crisis by promoting action and supporting change.

We carry out our work according to our core values which are to ensure our work is:

Evidence based

We will:

ensure our plans and projects are informed by the best evidence available

be transparent about who funds our work and our data sources

collate and share evidence of the impact of our work

keep up to date with relevant evidence produced by others

continue to improve our monitoring and evaluation methods

Positive

We will:

communicate a clear vision of what is possible

promote positive case studies, solutions and co-benefits

judge actions not people

inspire activity

highlight successes

Collaborative

We will:

share our knowledge and experience

seek to work with a diverse range of partners

establish what we can bring to a partnership - what gap we can fill

focus on what would produce the best outcome for the environment

go the extra mile

help our colleagues

We provide practical support for the implementation of carbon reduction measures and the development of low carbon plans and policies for places, communities, organisations and individuals.

We inspire behaviour change and seek to deliver sustained shifts from high to low carbon emissions through new social norms and by influencing key policies, strategies and funding streams.

Our work is delivered in partnership with local community groups, national and local government, associated agencies, other environmental charities, green businesses, and the public. We have around 30 projects underway at any one time, and a network of supporters subscribing to our newsletter.

Our organisational strategy identifies our key focus areas of activity, based on the needs of the community and the skills and capacity of the staff team.

Public benefit

Futureproof Cumbria has complied with the duty in Section 17(5) of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission for England and Wales.

Our website **www.futureproofcumbria.org.uk** provides more details of our work and access to our resources and publications.

OUR YEAR IN REVIEW

211 organisations helped through the W&F Green Enterprise Hub

£96k+ Was given out to communities for climate related projects

27 Training courses delivered

80 Energy champions trained

244 Free home energy advice calls

42 people formed the Cumbria Climate Assembly

31 Home retrofit plans were delivered

14 Home energy pop-ups across the county

100+ people attended our second annual Zero Carbon Cumbria summit.

400 volunteer led thermal imaging visits were made

221,356 kWh pa of renewable electricity projected from planned solar installations

43 Solar panel installations initiated

Achievements and Performance

Zero Carbon Cumbria

Carbon and Climate Literacy

Home Energy and Communities

Zero Carbon Cumbria

The Zero Carbon Cumbria (ZCC) project continued to build momentum in 2024/25.

Having published the sector emissions reduction action plans (ERAPs) in 2024 which address the emissions over which we have control or influence as well as the sequestration capacity we need to build within the county, our emphasis switched to implementation of those plans.

By acting on the ERAPs we will also deliver multiple co-benefits, such as cleaner air, new job opportunities, better public health and a thriving local economy.

ZERO CARBON CUMBRIA

The sector groups continued to meet on a regular basis during 2024/25, focusing on specific opportunities and persistent challenges, some of which were a key theme of our second Zero Carbon Cumbria Summit which was held in Penrith on 6 March 2025.

Attended by more than 100 people from the private, public and third sectors, the Summit discussed various asks for government and other stakeholders which would help overcome these challenges. Feedback from the summit was positive with many attendees highlighting the strength of the collaboration which was clearly evident on the day. Plans for the 2026 summit are already underway.

We saw a significant rise from 9.8k+ to 18k visitors to our award winning Zero Carbon Cumbria website - a hub of information and inspiration about carbon saving activities across the county. Our social media presence grew to 1,590 followers across all channels, with Linked-In still performing strongly.

We continued to support a wide range of community-led activities, including 70 events as part of Great Big Green Week during June 2024 which attracted at least 114 new volunteers. We also awarded a further £87,158 of Community Climate Grants to support 21 projects.

Our CEO Karen speaking at the Zero Carbon Cumbria Summit

This brings the total grant funding for community projects to more than £200,000 over the last four years, supporting 65 projects including 24 which address disadvantage either in terms of the people they support (eg young people with learning difficulties) or because they are based in areas with high levels of multiple deprivation or other disadvantages.

We hosted our fourth annual youth climate summit - this time held at the Whitehaven Academy. Sixteen schools participated, bringing around 70 young people and teachers together to share ideas and successes.

Other events included a series of 'Unpacked' webinars linked to some of the priority actions from our Emission Reduction Action Plans, and a communicating climate change workshop delivered by Climate Outreach.

Our partner, Shared Future, brought together 42 citizens from across the county who formed the Cumbria Climate Assembly to address the question 'Many people in Cumbria feel unheard and unable to influence those who make decisions on climate change action – what can be done about this?' The assembly's first meeting took place on March 1 2025.

TOP STATS

£87,158 was given out in community climate grants, supporting 21 climate related projects

100+ people attended the Zero Carbon Cumbria Summit

16 schools attended the fourth youth climate summit

We held the first Cumbria Climate Assembly

Climate and Carbon Literacy

In the 2024/25 financial year, climate training continued to be a flagship project. We attracted new individuals, communities, and organisations looking for training to increase their awareness of the climate emergency and how to take action.

This included the pilot and first public deliveries of our new half-day, highly interactive Climate Fresk training. We also offered bespoke Carbon Literacy and Climate Fresk training to national and local businesses, charities, colleges, community groups, campaign groups, and the two new unitary authorities, alongside our courses for the general public.

We ran Climate Fresk for school staff at locations across Cumbria and began delivering Climate Fresk taster sessions to engage new audiences at events. We also trialled our new adults-and-children hybrid Climate Fresk training option.
Our new trainers completed their inductions at the start of the year, giving us a real breadth and depth of experience and knowledge across our team of seven expert climate trainers.

This year, we particularly focused on reaching 'trusted messengers' and providing funded training for those with less-heard voices and for

We ran Climate Fresk for school staff at locations across Cumbria and began delivering Climate Fresk taster sessions to engage new audiences at events.

organisations who would share their learning with groups we had not previously reached.
Over the year, we delivered 27 training courses, ranging from our accredited Climate and Carbon Literacy training to Climate Fresk training, introductory courses, and Train-the-Trainer workshops. In total, we trained 294 people and engaged with 510 people through shorter sessions.

95% of our delegates continue to offer feedback that, having attended one of our courses, they have a better understanding of climate change and feel more motivated and empowered to take action as a result.

Futureproof Cumbria

TOP STATS

- 27 courses were delivered
- 294 people were trained
- 510 people engaged at shorter sessions
- 95% of our delegates feel more empowered to take action on climate change

Home energy and communities

- Free Home Energy Support
- Solar PV Support
- Home Retrofit Services
- Thermal Imaging
- Home energy pop-up advice sessions
- Working in partnership with communities
- Other renewable technologies

Free Home Energy Support

Our Free Home Energy Support service (previously Cold to Cosy Homes) continued to provide essential help to those struggling with fuel poverty and the adverse effects of cold, damp weather by improving household energy efficiency and reducing energy bills.

We trained **80 Energy Champions,** equipping community members and third sector workers with the knowledge and skills to refer into the service.

We provided light-touch advice to **727 individuals** at community events, helping raise awareness of the service and the benefits of home energy advice.

We delivered **244 advice calls** and **834 home visits** to vulnerable households, giving them guidance and support to save home energy.

Thanks to funding from both Westmorland and Furness and Cumberland Council's Household Support Fund, we were able to offer additional support to over 300 households. This included:

- Distributing fuel vouchers to **211 households**, alleviating immediate fuel cost burdens.
- Providing energy-efficient appliances to **240 households**, helping to reduce long-term domestic energy consumption.

TOP STATS

- **80** energy champions trained
- **834** home visits conducted
- **244** advice calls delivered
- **727** people received light-touch advice

In 2024/25, our Free Home Energy Support service delivered Year 2 of the Local Energy Advice Demonstrator (LEAD) (with funding from Department of Energy Security & Net Zero). This focused on testing in-person retrofit advice to help overcome barriers to retrofit in hard-to-reach communities and hard-to-treat properties.

The project delivered 50 home visits, funded 20 Home Retrofit Planners for grant-eligible households, provided advice to 137 people at community-based events, and carried out 200 thermal imaging visits to help identify cold spots in homes.

The project exceeded its Year 2 target of advising 390 households in person, reaching a total of 407. As a result of this support, 99 households went on to install retrofit measures, ranging from simple, low-cost improvements to larger upgrades such as new heating systems.

TOP STATS

- 50 home visits conducted
- 200 thermal imaging visits
- 407 households reached
- 99 households installed retrofit measures

Solar PV support

In 2024/25 we worked closely with 16 community sustainability groups and various parish councils. This enabled us to continue to drive engagement and confidence with households to invest in retrofits and renewables.

We focused on households who are able to pay for solar PV, other renewables, and our Home Retrofit Service for larger, more complex home energy improvement projects.

To support a fair transition, our community-led approach helped us reach people who are maybe less digitally connected, confident, or able to pay. By signposting vulnerable residents to our Free Home Energy Support service (previously Cold to Cosy Homes) and 2024/25 Free Home Retrofit service (see p19), we've strengthened community ties and inspired more groups to get involved - as volunteers and as customers, leading them to take further action on climate change.

Our Solar PV Support service (previously Solar Made Easy) expanded in 2024/25; focusing on two new communities (Alston and Cartmel Peninsula) - and launching an online property questionnaire. This made it easier for households to request quotes, rather than waiting for a community in-person event or webinar.

TOP STATS

43 installations initiated

221,356 kWh pa of renewable electricity generated

1242 tCO2e estimated lifetime savings

Home Retrofit Service

Our Home Retrofit Service also continued to grow, working in partnership with technical home retrofit experts - Manchester-based cooperative society, People Powered Retrofit.

Together we've strengthened our capacity, systems, training, and resources to help to meet local needs.

We continued to deliver Home Retrofit Scenarios audits, for householders tackling major home energy improvement projects. These assess a building's existing energy performance and model the impacts of measures, such as improving the building's thermal envelope with insulation, airtightness and low-carbon heating.

We are also developing our service to support households through the next steps in the retrofit process. Our Bespoke Retrofit Plans confirm chosen improvements, followed by a design review to support the client's architect, or where suitable, Standard Specifications (created by People Powered Retrofit). At the same time, we identify necessary surveys and provide procurement and contracting advice.

Futureproof Cumbria

TOP STATS

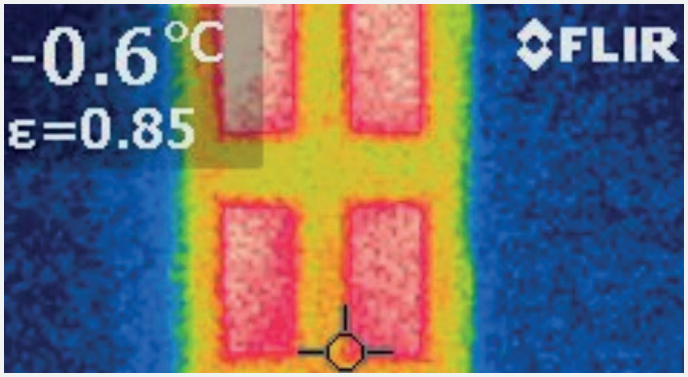
- 31 Home Retrofit Plans and visits completed
- 20 Bespoke Retrofit Plans
- 30 other retrofit advice services accessed
- 478,708 kWh pa estimated to be generated from planned installations
- 14 solar PV installations and 16 Air Source Heat Pumps planned

Volunteer-led thermal imaging service

We had 9 communities in 2024/25 that wanted to support the delivery of the free basic thermal imaging service (6 in 2023/24), with 36 volunteers trained.

With additional funding to support our contracted Home Energy Advisers to complete thermal imaging visits, we were able to offer the service to all households across Cumbria and launch an online booking form.

Thermal imaging is a practical and inclusive way to help homeowners and tenants understand where their homes are losing heat and what they can do - ranging from simple fixes to more complex measures needing expert support.



Thermal imaging in action

TOP STATS

- Around 400 home visits completed
- Around 300 households completed the online booking form
- 120 households completed the feedback form
- 76% of households have taken some action to improve cold spots

Home energy pop-up advice sessions

In addition to our established events for solar and retrofit we have successfully developed a new model to broaden our reach - informal daytime home energy pop-up advice sessions, held in community venues such as libraries, community centres and church halls across Cumbria. These pop-ups increase engagement and uptake of all our Futureproof Cumbria - Homes services.

Residents received one-to-one advice from our team on energy-saving measures, home-energy improvements, renewables, available grants and support services.

Between October 2024 and March 2025, we delivered 14 pop-ups, engaged around 340 people – including many new to Futureproof Cumbria - and generated referrals to services such as; free home energy support, thermal imaging, retrofit, and solar.

Julia and Claire give advice at one of our pop-up advice sessions

Additional funding from ENW enabled us to focus a home energy campaign in Carlisle, including Brampton. We worked closely with community centres and hosted several pop-up advice sessions.

This resulted in around 100 one-to-one free home energy support visits and around 50 thermal imaging visits, with a few referrals to other services.

TOP STATS

- 14 pop-ups across the county
- We spoke to 340 people
- 100 one-to-one free home energy support visits
- 50 thermal imaging visits

Work with organisations

During 2024/25 we continued to deliver the Westmorland and Furness Green Enterprise Hub, providing carbon reduction advice to small and medium sized enterprises.

This large project, supported by the UK Shared Prosperity Fund, allowed the creation of a help desk, run by Futureproof Cumbria, which co-ordinated support from our 12 expert partners. Businesses received tailored advice and support on carbon auditing, environmental action planning, energy use, EVs and charge points, low-carbon food, digital emissions and sustainable business development. A £215k grant fund supported carbon saving capital projects. The estimated whole life savings of the grant projects alone was: 3447.18 C02e (equivalent of 5,897 round trip flights from Helsinki to Munich).

The project was successfully completed in March 2025, by which time we had supported 211 organisations through help desk calls, referrals for specialist advice and events, providing 1,682 hours of support with our partners.

We secured Innovate UK funding for a three month feasibility study, delivered in partnership with South Lakeland District Council (now Westmorland and Furness), the University of Cumbria and local business partners. The project explored collaborative approaches to overcoming the non-technical barriers to decarbonisation in rural South Lakeland and identified demand for a project to reduce emissions across the food chain. We subsequently secured more Innovate UK funding to explore 'Place to Plate' – in collaboration with Cumbria Tourism, farmers and food businesses.

TOP STATS

211 organisations supported

1,682 hours of support provided

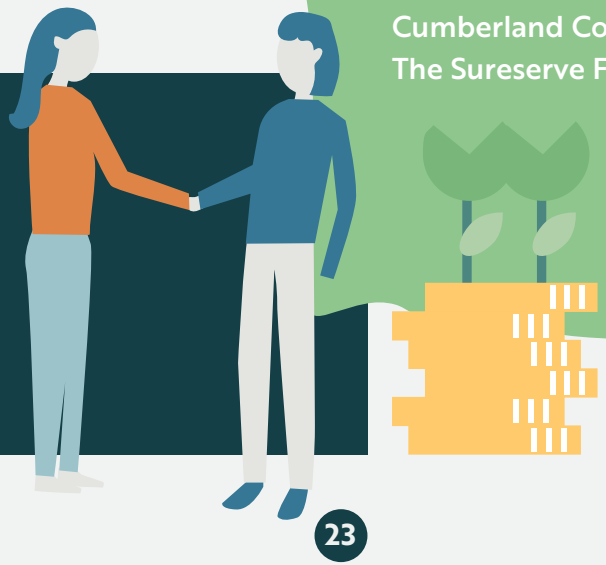
3447.18 C02e estimated to have been saved (equivalent of 5,897 round trips from Helsinki to Munich)

Funders and partners

In 2024/25 Futureproof Cumbria received £1,813,430 for its activities from a wide range of sources. These include charitable trusts and foundations, national and local grant givers, local government and associated agencies, businesses and of course, individuals who may have taken up our services or attended one of our events and training.

We also secured funding through third parties by developing several projects in partnership with others. All our activities are aligned to our charitable purposes, irrespective of funding source.

Additionally, we are grateful to all our individual donors, sponsors and the wide range of businesses who support us to generate income from our charitable activities and via sponsorship and partnerships.



The Trustees would like to thank all the following funding partners and clients for their support this year including:

The National Lottery
Cumbria Community Foundation
Energy Saving Trust
Electricity North West
The Mrs F B Laurence Charitable Trust
Garfield Weston Foundation
Durham County Council
Westmorland and Furness Council
Cumberland Council
The Sureserve Foundation
VONNE
Unity Trust Bank
Fellfoot Forward
Grantscape
Cumbria Development Education Centre
Liverpool City Region
Octopus Renewables Infrastructure Trust
Lake District National Park
Copeland Community Fund
Innovate UK

Financial review

Financial review

Turnover was slightly down in the year ended 31 March 2025 at £1,813,430 compared to £1,869,088 in the year ended 31 March 2024.

Notable contributions continue to come from the Zero Carbon Cumbria project, Home Retrofit Service (previously Retrofit for Cumbria) and our Free Home Energy Support service (previously Cold to Cosy Homes) of £539,511, £165,483 and £119,232 respectively.

Our Local Energy Advice Demonstrator, funded by Liverpool City Region to a total of £238,800 added additional value for beneficiaries of our free home energy support service. Futureproof Cumbria also received £454,241 from Westmorland and Furness Council to support decarbonisation and as part of the Household Support Fund.

Income from charitable activities totalled £133,181 in the year to 31 March 2025, significantly down on the previous year's £176,877.

Expenditure for the year was £1,877,720 in comparison to £1,830,168 last year. Employment costs, payments to partners and contractor costs remain our most significant expenditure.

As detailed in the balance sheet, overall reserves decreased to £574,120 from £638,410 though unrestricted reserves increased to £304,504 from £171,935, of which £36,623 were designated funds. Funds committed to on-going projects stood at £269,616 at the year end.

Cash balances remained healthy, though down on last year, at £308,065 at the year end.

Policy on reserves

The trustees examine the charity's requirement for reserves during the annual budget setting process. This is to ensure that the risks associated with the charity's external operating environment, its income streams, planned activities and organisational commitments are all considered when determining the amount that should be set aside.

The trustees have established an 'irreducible reserve' policy whereby the unrestricted reserve held by the charity should be sufficient to meet all liabilities of the charity in the event that it winds up its activities.

Investment policy and objectives

The majority of Futureproof Cumbria's funds are to be spent in the short term and are held in a current or e-savings account with Unity Trust Bank. If cashflow is sufficient, additional funds maybe held in a savings account to maximise interest receivable.

All investments are considered in line with expected demands on funds, assessment of any potential associated risks and our ethical approach to investment.

Additionally, investments are held in a number of community enterprises in line with Futureproof Cumbria's charitable objects. The most significant of these investments has been realised during the year.

Plans for the future

Aims and objectives for future periods

In last year's annual report, I flagged that we would be launching a major new marketing initiative which will enable us to significantly expand our outreach and impact. That was our new brand – Futureproof Cumbria, launched on 2 April 2025. It has been welcomed by stakeholders across Cumbria and has had an electrifying effect on our profile. We'll be building on the brand with a new communications strategy which reflects both the opportunities and challenges of digital media.

Over the last four years the incredible support of the National Lottery for the Zero Carbon Cumbria project has enabled us to work both practically and strategically – establishing momentum for action on climate change across multiple facets of Cumbrian society. That crucial source of support ends at the end of December 2025. We are determined to carry on what we have started and will work tirelessly to secure the resources needed to ensure the continuation of this unique county wide collaboration – to ensure that plans to reduce carbon emissions are turned into action. We also aim to strengthen our role in influencing national government – to ensure Cumbria's rurality is served, and not disadvantaged, by national policies and funding.

Alongside our strategic work, we will continue to inspire and support individuals and communities to change their lives, particularly through our free or charged for home energy advice services. We love and value working with volunteers and will continue to do so – ensuring that we can continue to coordinate and support the ever growing

Cumbria sustainability network. In particular we aim to nurture the Westogether initiative in west Cumbria - working with partners to secure new sources of funding for strengthening engagement with disadvantaged communities in the area.

We also aim to secure funding for the continuation of our Climate and Carbon Literacy training programme so that a wide diversity of audiences can benefit, including young people, schools, small businesses and individuals, with bespoke and sector-specific courses.

Our Place to Plate project will complete by the end of 2025 having lain the foundation for the procurement and consumption of Cumbria grown vegetables in schools across the county. The knowledge and networks we have gained from leading this project will stand us in good stead for follow on low carbon food projects.

Funding is, of course, critical to our success. We have a strong track record of winning bids for projects and have also been steadily growing our ability to attract unrestricted funding – from donors and through our Business Supporter Network. We will keep this momentum going as well as looking to add new sources of funding to our income streams.

We often need to prove our 'impact' to funders. To do so we monitor all sorts of indicators - from the number of attendees at events, to solar panels installed with our help, to reductions on household bills as a result of our energy saving advice. It is sometimes difficult to feel confident that we are turning the tide on carbon emissions.

But what we cannot measure are the 'sparks' we create – of interest, knowledge, self agency – in individuals, communities and organisations. What we are doing now to create a movement of change may take time to become visible. But we will keep firing off those sparks!

Karen Mitchell

Chief Executive Officer
Futureproof Cumbria

LEFT: Our trustees and CEO, October 24

Structure, governance and management

Nature of governing document

Futureproof Cumbria is a registered charity and company limited by guarantee, having no share capital. It was incorporated on 4 February 2008 and registered with the Charity Commission on 11 March 2008 and formally changed its name from Cumbria Action for Sustainability to Futureproof Cumbria on 18 February 2025.

Organisational structure

The trustees have overall responsibility for financial management, organisational strategy and compliance with the charitable purposes of the organisation. Financial management and general management responsibilities are devolved within our policies and procedure frameworks to the Chief Executive and senior members of staff.

Futureproof Cumbria operates with a Board of Trustees who are also directors for the purposes of company law. In addition to this, the board has set up a Finance Committee with delegated authority to ensure the appropriate degree of scrutiny and management of finances for the charity.

Both the full board and the Finance Committee meets at least quarterly.

Trustees are supported by a group of associate trustees who work alongside them but are not 'full' trustees for the purpose of company or charity law.

Details of current trustees are at the beginning of this report and their biographies can be found on our website. All members of the board give their time voluntarily and receive no benefit from the charity for their work as a trustee. Any expenses reclaimed from the charity are set out in the accounts.

The day-to-day operations of the charity are delegated to the Chief Executive. The Chief Executive reports to the trustees at regular board and Finance Committee meetings, along with relevant staff members as required.

The trustees are responsible for approving the remuneration of the Chief Executive.

Recruitment and appointment of trustees

When recruiting new trustees, the board looks for individuals whose skills and backgrounds complement and enhance the existing team. Vacancies are advertised, and trustees, staff and other interested parties may nominate a person for consideration.

The board seeks to ensure that the diversity of Cumbria, both in people and geography, as well as a range of technical skills are represented. A number of new trustees were recruited during the year.

Potential new trustees meet with the chair, chief executive and existing trustees before being elected to the Board.

Induction and training of trustees

Trustees are provided with an induction covering the work of the charity as well as training in governance skills. They are encouraged to meet with staff and other trustees, and a sum of monies is set aside each year so that they can attend seminars, training and events to assist them in their role. The chair, secretary and treasurer roles are elected by the board at the AGM, or if a vacancy arises.

Pay policy & life work balance

Futureproof Cumbria pays all staff and contractors in line with the Real Living Wage and is accredited by the Real Living Wage Foundation.

Futureproof Cumbria's pay and grading structure ensures that staff are paid according to a graded salary scale which reflects the differences in responsibility, skills and capabilities required in various roles. The scale was established in line with market rates for similar roles in similar organisations and is reviewed regularly.

The majority of staff in the organisation are part time and, whilst this has partly evolved due to funding availability, there is a strong belief in the benefits of this improved work/life balance to employee welfare. As most of our staff adopt a hybrid home-office working habit we aim to ensure that we have the policies and support in place to meet both their needs and those of Futureproof Cumbria.

All staff are enrolled in the company's personal pension scheme from their first day at Futureproof Cumbria (6% employer contribution).

Fundraising

Although the majority of Futureproof Cumbria's income comes from grant sources, we also receive funds from public and business donations. We promote the giving of donations to Futureproof Cumbria through our website, newsletter and social media accounts, directly contacting individuals or organisations through these media, and on occasion by phone or email, to solicit donations. Occasionally, we also use third party commercial participators or professional fundraisers to encourage donations.

We follow the fundraising codes of practice as set out by the Fundraising Regulator. Any direct contacting of organisations or individuals for fundraising by our own staff is carried out according to our policies on fundraising, data protection and safeguarding for vulnerable people. We have written agreements in place with any third party who is helping raise funds for us and ensure that they comply with guidance from the Fundraising Regulator. No complaints were received by the charity for the purpose of fundraising.

Major risks and management of those risks

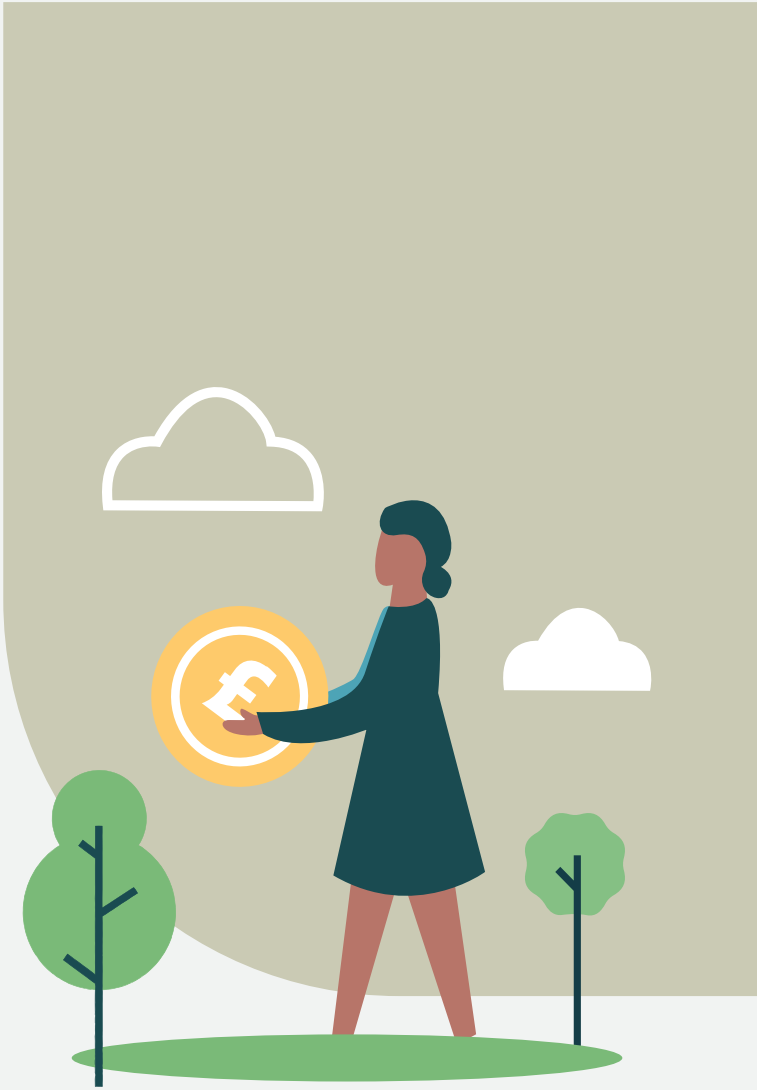
Risk management

The board of trustees has assessed the major risks to which Futureproof Cumbria is exposed and systems and procedures have been put in place to manage those risks. This includes a Strategic Risk Register which is reviewed quarterly and is reported as a RAG dashboard to trustees as a standard agenda item at full board meetings.

Securing ongoing funding remains a major risk for the charity, as it is for most charities. This is mitigated by a comprehensive fundraising plan to diversify our income sources and secure and increase unrestricted funds.

Relationships with related parties

These are detailed in note 21 to the accounts.



Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments. The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

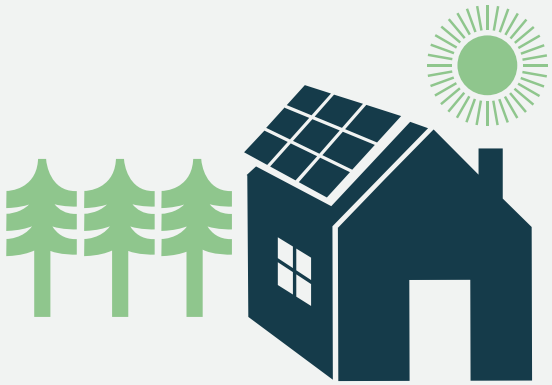
Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.

Further details regarding liquidity risk can be found in the Statement of Accounting Policies in the Financial Statements.

Statement of trustees' responsibilities

The trustees (who are also the directors of Futureproof Cumbria) for the purposes of company law are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 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. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its 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 apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 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 can 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.

Statement of trustees' responsibilities (continued)

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

Reappointment of auditor

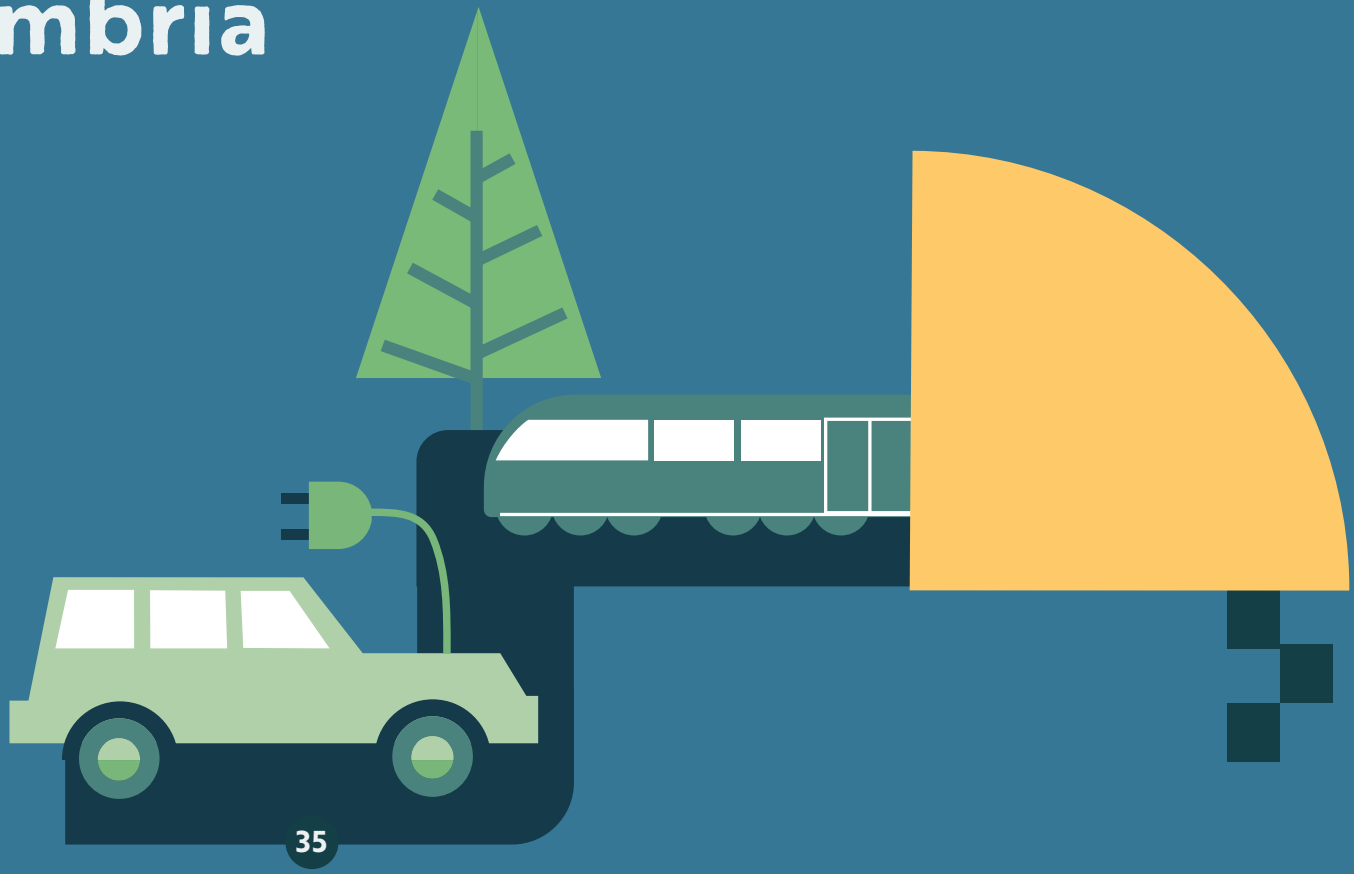
In accordance with section 485 of the Companies Act 2006, a resolution for the re-appointment of David Allen as auditors of the charity is to be proposed at the forthcoming Annual General Meeting.

The annual report was approved by the trustees of the charity on 09 July 2025 and signed on its behalf by:

.....

Ms Tracey Hart
Chair of Trustees

Independent auditor's report to the members of Futureproof Cumbria



Opinion

We have audited the financial statements of Futureproof Cumbria (the charitable company) for the year ended 31 March 2025, which comprise the Statement of financial activities, Balance sheet, Statement of cash flows, and Notes to the financial statements, including a summary of significant accounting policies.

The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;

- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and

- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report.

We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information included in the annual report, including the trustees' report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.
We have nothing to report in this regard.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report, which includes the directors' report prepared for purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Trustees' report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns;
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement (set out on page 33), the trustees (who are also the directors of the charitable company for the purpose of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our audit procedures were designed to respond to those identified risks, including non-compliance with laws and regulations (irregularities) and fraud that are material to the financial statements. Our audit procedures included but were not limited to:

- Discussing with the trustees and management their policies and procedures regarding compliance with laws and regulations;
- Communicating identified laws and regulations throughout our engagement team and remaining alert to any indications of non-compliance throughout our audit; and
- Considering the risk of acts by the charity which were contrary to the applicable laws and regulations, including fraud.

Our audit procedures in relation to fraud included but were not limited to:

- Making enquiries of the trustees and management on whether they had knowledge of any actual, suspected or alleged fraud;
- Gaining an understanding of the internal controls established to mitigate risks related to fraud;
- Discussing amongst the engagement team the risks of fraud; and
- Addressing the risks of fraud through management override of controls by performing journal entry testing.

Auditor responsibilities for the audit of the financial statements

We are not responsible for detecting fraud and preventing non-compliance and cannot be expected to detect all fraud and non-compliance with all laws and regulations. The primary responsibility for the prevention and detection of irregularities including fraud rests with both the Trustees and Management. As with any audit, there remained a risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose.

To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members as a body, for our audit work, for this report, or for the opinions we have formed.

A Welton

ALISON WELTON (Senior Statutory Auditor)
For and on behalf of
David Allen
Chartered Accountants & Statutory Auditor

Dalmar House
Barras Lane Estate
Dalston
Carlisle
CA5 7NY

Date: 09 July 2025

Statement of financial activities for the year ended 31 March 2025 (including income and expenditure account and statement of total of recognised gains and losses)

	Note	Unrestricted funds (£)	Restricted funds (£)	Total 2025 (£)	Total 2024 (£)
Income from:					
Donations, legacies and grants receivable	3	69,902	1,602,673	1,672,575	1,689,431
Charitable activities	4	101,429	31,752	133,181	176,877
Investment income	5	7,674	-	7,674	2,780
Total income		179,005	1,634,425	1,813,430	1,869,088
Expenditure on:					
Charitable activities	6	(152,227)	(1,725,493)	(1,877,720)	(1,830,168)
Total expenditure		(152,227)	(1,725,493)	(1,877,720)	(1,830,168)
Net income		26,778	(91,068)	(64,290)	38,920
Transfers between funds		105,791	(105,791)	-	-
Net movement in funds		132,569	(196,859)	(64,290)	38,920
Reconciliation of funds					
Total funds brought forward		171,935	466,475	638,410	599,490
Total funds carried forward	18	304,504	269,616	574,120	638,410

Statement of financial activities for the year ended 31 March 2025 (continued) (including income and expenditure account and statement of total of recognised gains and losses)

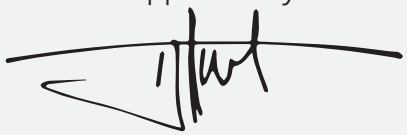
	Note	Unrestricted funds (£)	Restricted funds (£)	Total 2024 (£)
Income and Endowments from:				
Donations, legacies and grants receivable	3	17,859	1,671,572	1,689,431
Other charitable activities	4	86,105	90,772	176,877
Investment income	5	2,780	-	2,780
Total income		106,744	1,762,344	1,869,088
Expenditure on:				
Charitable activities	6	(135,851)	(1,694,317)	(1,830,168)
Total expenditure		(135,851)	(1,694,317)	(1,830,168)
Net (expenditure)/ income		(29,107)	68,027	38,920
Net movement in funds		(29,107)	68,027	38,920
Reconciliation of funds				
Total funds brought forward		201,042	398,448	599,490
Total funds carried forward	18	171,935	466,475	638,410

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2025 and 2024 is shown in note 18.

Balance sheet as at 31 March 2025

	Note		2025 (£)	2024 (£)
Fixed assets				
Tangible assets	13		14,158	15,114
Investments	14		250	27,250
			14,408	42,364
Current assets				
Debtors	15	409,967		311,091
Cash at bank and in hand		308,065		583,278
		718,032		894,369
Creditors: Amounts falling due within one year	16	(158,320)		(298,323)
Net current assets			559,712	596,046
Net assets			574,120	638,410
Funds of the charity:				
Restricted income funds				
Restricted funds	18	269,616		466,475
Unrestricted income funds				
Unrestricted funds		304,504		171,935
Total funds	18		574,120	638,410

The financial statements on pages 42 to 69 were approved by the trustees, and authorised for issue on 09 July 2025 and signed on their behalf by:



Ms Tracey Hart, Chair of Trustees

Company registration number: 06492907

Statement of cash flows for the year ended 31 March 2025

	Note	2025 (£)	2024 (£)
Cash flows from operating activities			
Net cash (expenditure)/income		(64,290)	38,920
Adjustments to cash flows from non-cash items			
Depreciation	13	5,621	5,038
Interest and dividends received	5	(7,674)	(2,780)
		(66,343)	41,178
Working capital adjustments			
Increase in debtors	15	(98,876)	(146,961)
(Decrease) / increase in creditors	16	(140,003)	223,415
Net cash flows from operating activities		(305,222)	117,632
Cash flows from investing activities			
Interest receivable and similar income	5	7,889	1,495
Purchase of tangible fixed assets	13	(4,665)	(20,152)
Sale of investments		27,000	-
Income from dividends	5	(215)	1,285
Net cash flows from investing activities		30,009	(17,372)
Net (decrease) / increase in cash and cash equivalents		(275,213)	100,260
Cash and cash equivalents at 1 April		583,278	483,018
Cash and cash equivalents at 31 March		308,065	583,278

All of the cash flows are derived from continuing operations during the above two periods.

NOTE 1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered and principal office is:
Eden Rural Foyer, Old London Road, Penrith, CA11 8ET

Authorised for issue 09 July 2025

NOTE 2 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). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Futureproof Cumbria 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.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

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. Actual results may differ from these estimates.

Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released. Grants receivable have been included within donations, legacies and grants receivable as these have been provided for core funding.

Charitable activities

Income from charitable activities is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Investment income

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Charitable activities

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.

Governance costs

Governance costs include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

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.

Tangible fixed assets

Individual fixed assets costing £1,000 or more are initially recorded at cost.

Depreciation and amortisation

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:

Asset class	*Depreciation method / rate*
Fixtures and fittings	25% straight line

Fixed asset investments

Investments are recognised at cost.

Trade debtors

Trade debtors and other debtors are measured at their recoverable amounts. Prepayments are calculated as amounts paid during the financial year, but which relate to a future financial period. Accrued income is recognised where the entity is entitled to income in the financial period, but the receipt does not occur until a future financial year.

Cash and cash equivalents

Includes all cash held and in bank current and deposit accounts.

Trade creditors

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.

Fund structure

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 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.

Pensions and other post retirement obligations

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the statement of financial activities in the period to which they relate.

Financial Instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Recognition and measurement

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.

NOTE 3 Income from donations, legacies and grants receivable

	Unrestricted funds Designated (£)	Unrestricted funds General (£)	Restricted Funds (£)	Total 2025 (£)	Total 2024 (£)
Donations and legacies					
Donations	246	36,254	-	36,500	17,859
Grants					
The National Lottery	-	-	509,306	509,306	662,497
Cumbria Community Foundation	-	-	5,634	5,634	5,000
Innovate UK	-	-	21,255	21,255	54,835
Energy Saving Trust	-	-	294,579	294,579	294,126
Electricity North West	-	-	15,000	15,000	1,677
The Mrs F B Laurence Charitable Trust	-	2,000	-	2,000	-
Garfield Weston Foundation	-	20,000	-	20,000	-
Durham County Council	-	-	-	-	5,440
Westmorland and Furness Council	-	-	454,241	454,241	452,126
Cumberland Council	-	-	53,694	53,694	14,931
The Sureserve Foundation	-	-	4,852	4,852	4,692
VONNE	-	-	3,000	3,000	7,531
Unity Trust Bank	-	5,000	-	5,000	-
Fellfoot Forward	-	-	-	-	5,389
Grantscape	-	-	-	-	833
Cumbria Development Education Centre	-	-	2,062	2,062	375
Liverpool City Region	-	-	238,800	238,800	148,143
Octopus Renewables Infrastructure Trust	-	-	-	-	9,000
Lake District National Park	-	-	250	250	-
Copeland Community Fund	-	-	-	-	4,977
Access to Work Service Centre	5,783	619	-	6,402	-
	6,029	63,873	1,602,673	1,672,575	1,689,431

NOTE 4 Income from charitable activities

	Unrestricted funds - General (£)	Restricted funds (£)	Total funds (£)	Total 2024 (£)
Charitable activities	101,429	31,752	133,181	176,877
	101,429	31,752	133,181	176,877

NOTE 5 Investment income

	Unrestricted funds - General (£)	Total 2025 (£)	Total 2024 (£)
Income from dividends;			
Dividends receivable from other unlisted investments	(215)	(215)	1,285
Interest receivable and similar income;			
Interest receivable on bank deposits	7,889	7,889	1,495
	7,674	7,674	2,780

NOTE 6 Expenditure on charitable activities

	Note	Unrestricted funds - General (£)	Restricted funds (£)	Total 2025 (£)	Total 2024 (£)
Charitable activities		107,726	1,683,187	1,790,913	1,746,693
Allocated support costs	7	28,577	42,156	70,733	71,335
Governance costs	7	15,924	150	16,074	12,140
		152,227	1,725,493	1,877,720	1,830,168

	Activity undertaken directly (£)	Grant funding of activity (£)	Activity support costs (£)	Total expenditure (£)
Total for 2025	1,694,035	96,877	86,808	1,877,720
Total for 2024	1,666,829	79,863	83,476	1,830,168

NOTE 7 Analysis of governance and support costs

Support costs allocated to charitable activities

	Governance costs (£)	Information technology (£)	Staff costs (£)	Administration costs (£)	Premises costs (£)	Total 2025 (£)	Total 2024 (£)
Activities	16,074	35,138	11,927	13,121	10,548	86,808	83,476

Governance costs

	Unrestricted funds - General (£)	Restricted funds (£)	Total 2025 (£)	Total 2024 (£)
Audit fees				
Audit of the financial statements	12,497	-	12,497	9,750
Other accountancy fees	2,890	-	2,890	2,250
Other governance costs	537	150	687	140
	15,924	150	16,074	12,140

NOTE 8 Grant-making

Analysis of grants

The support costs associated with grant-making are included within core costs. Below are details of material grants made to institutions

	Total 2025 (£)	Total 2024 (£)
Name of institutions		
Great Big Green Week Events	6,719	8,017
Youth Projects	3,000	3,000
Community Climate Grants	87,158	68,846
	96,877	79,863

NOTE 9 Net incoming / outgoing resources

Net (outgoing)/incoming resources for the year include:

	2025 (£)	2024 (£)
Audit fees	12,497	9,750
Other non-audit services	2,890	2,250
Depreciation of fixed assets	5,621	5,038

NOTE 10 Trustees remuneration and expenses

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

Two trustees received a total of £164 (2024:£nil) for reimbursement of expenses for travel and subsistence during the year.

No trustees have received any other benefits from the charity during the year.

NOTE 11 Staff costs

The aggregate payroll costs were as follows:

	Total 2025 (£)	Total 2024 (£)
Staff costs during the year were:		
Wages and salaries	841,131	794,281
Social security costs	63,064	58,783
Pension costs	48,812	47,936
	953,007	901,000

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year was as follows:

	2025 No.	2024 No.
Staff	35	38

35 (2024 - 38) of the above employees participated in the Defined Contribution Pension Scheme.
No employee received emoluments of more than £60,000 during the year.
The total employee benefits of the key management personnel of the charity were £83,272 (2024 - £77,681).

NOTE 12 Taxation

The Charity is a registered charity and is therefore exempt from corporation tax.

NOTE 13 Tangible fixed assets

	Fixtures and fittings (£)	Total (£)
Cost		
At 1 April 2024	31,328	31,328
Additions	4,665	4,665
Disposals	(11,176)	(11,176)
At 31 March 2025	24,817	24,817
Depreciation		
At 1 April 2024	16,214	16,214
Charge for the year	5,621	5,621
Eliminated on disposals	(11,176)	(11,176)
At 31 March 2025	10,659	10,659
Net book value		
At 31 March 2025	14,158	14,158
At 31 March 2024	15,114	15,114

NOTE 14 Fixed asset investments

	2025 (£)	2024 (£)
Other investments	250	27,250

Other investments

	Unlisted investments (£)	Total (£)
Cost or Valuation		
At 1 April 2024	27,250	27,250
Disposals	(27,000)	(27,000)
At 31 March 2025	250	250
Net book value		
At 31 March 2025	250	250
At 31 March 2024	27,250	27,250

The above relates to 27,000 £1 shares held in Community Energy Cumbria and 250 £1 shares in Burneside Community Energy. The shareholding in Community Energy Cumbria was disposed of during the year at cost.

NOTE 15 Debtors

	2025 (£)	2024 (£)
Trade debtors	387,431	7,039
Prepayments and accrued income	22,536	304,050
Other debtors	-	2
	409,967	311,091

NOTE 16 Creditors: amounts falling due within one year

	2025 (£)	2024 (£)
Trade creditors	22,880	253,725
Other taxation and social security	13,374	15,072
VAT	12,486	9,950
Other creditors	7,370	9,437
Accruals	102,210	10,139
	158,320	298,323

	2025 (£)	2024 (£)
Deferred income		
Deferred income at 1 April 2024	(139)	-
Resources deferred in the period	(55,973)	(139)
Amounts released from previous periods	139	-
Deferred income at year end	(55,973)	(139)

At the balance sheet date, the charity held income from grants and contracts received in advance relating to the next financial year which amounted to £55,973 (2024: £139).

NOTE 17 Retirement benefit scheme

Defined contribution scheme

The charity operates a defined contribution pension scheme.

The charge to the statement of financial activities in respect of the scheme was £48,812 (2024: £47,936). Contributions totalling £6,431 (2024: £6,718) were payable to the scheme at the end of the year and are included in creditors.

NOTE 18 Funds

	Balance at April 1 2024 (£)	Income (£)	Expenditure (£)	Transfers (£)	Balance at March 31 2025 (£)
Unrestricted					
General					
General fund	114,166	151,627	(88,203)	90,291	267,881
Designated					
Zero Carbon Cumbria - earned income (P65)	57,769	27,378	(64,024)	-	21,123
Core development (P01b)	-	-	-	9,500	9,500
Miscellaneous energy audit (P66a)	-	-	-	6,000	6,000
	57,769	27,378	(64,024)	15,500	36,623
Total Unrestricted	171,935	179,005	(152,227)	105,791	304,504
Restricted					
Electricity North West (P13b)	3,553	-	-	-	3,553
South Lakeland District Council (P23)	27,892	-	(16,317)	-	11,575
Fixed Asset Restricted Fund	15,114	-	(955)	-	14,159
Community Foundation Tyne & Wear & Climate Nature Partnership Grant (P01b)	5,750	-	(5,750)	-	-
Walney Extension Community Fund (P63)	10,355	-	(10,355)	-	-
Electricity North West (P91)	28,676	345	(22,138)	-	6,883
Durham County Council (P61)	1,009	-	-	(1,009)	-
Cumbria County Council (P63a)	2,263	(2,263)	-	-	-
Zero Carbon Cumbria Partnership (P65)	243,838	539,511	(609,446)	-	173,903
Energy Savings Trust (P67)	-	-	(169)	169	-
Neighbourly Foundation (P71)	8,162	-	(3,313)	-	4,849
Voluntary Organisations' Network North East (P76)	383	3,000	(684)	-	2,699

NOTE 18 Funds (continued)

	Balance at April 1 2024 (£)	Income (£)	Expenditure (£)	Transfers (£)	Balance at March 31 2025 (£)
Cumbria County Council (P81)	8,811	-	(9,096)	285	-
Energy Saving Trust (P82)	3,420	165,483	(169,352)	-	(449)
Energy Saving Trust – Energy Industry Voluntary Redress Scheme (P84)	261	119,232	(120,800)	1,307	-
Liverpool City Region (P85)	(165)	238,800	(237,539)	163	1,259
Octopus Renewables Infrastructure Trust (P86)	1,826	-	(770)	-	1,056
UK Shared Prosperity Fund via Westmorland and Furness Council (P87)	43,217	275,454	(309,373)	988	10,286
Northern Gas Networks (P88)	62,030	-	(5,036)	(56,994)	-
Westmorland and Furness Council (P89)	80	83,507	(56,044)	(27,543)	-
Project Collette (P92)	-	19,590	(19,590)	-	-
Rural Net Zero (P93)	-	22,579	(22,579)	-	-
Sureserve (P94)	-	4,852	(484)	-	4,368
CCF Winter Warmth Fund (P95)	-	5,634	-	-	5,634
HSF Westmorland and Furness (P96)	-	75,349	(48,167)	(23,157)	4,025
HSF Cumberland (P97)	-	43,444	(39,062)	-	4,382
ENW Carlisle Home Energy (P98)	-	15,000	(5,466)	-	9,534
NEA Warm Homes Healthy Futures (P99)	-	3,143	(3,143)	-	-
Community Retrofit and Renewables 2 (P100)	-	9,865	(9,865)	-	-
Eden Locality Board Thermal Imaging (P104)	-	11,900	-	-	11,900
Total restricted	466,475	1,634,425	(1,725,493)	(105,791)	269,616
Total funds	638,410	1,813,430	(1,877,720)	-	574,120

NOTE 18 Funds (continued)

	Balance at April 1 2023 (£)	Income (£)	Expenditure (£)	Transfers (£)	Balance at March 31 2024 (£)
Unrestricted funds					
General					
General fund	201,042	64,078	(107,738)	(43,216)	114,166
Designated					
Zero Carbon Cumbria - earned income (P65f)	-	42,666	(28,113)	43,216	57,769
Total unrestricted funds	201,042	106,744	(135,851)	-	171,935
Restricted					
Electricity North West (P13b)	3,631	-	(78)	-	3,553
Community Energy Cumbria (P22)	-	2,750	(2,750)	-	-
South Lakeland District Council (P23)	31,269	13,094	(16,470)	-	27,893
Agility Eco (P48)	-	7,750	(7,750)	-	-
Fixed Asset Restricted Fund	-	-	(5,038)	20,151	15,113
Community Foundation Tyne & Wear & Climate Nature Partnership Grant (P01b)	-	8,250	(2,500)	-	5,750
Cumbria Chamber of Commerce (P13c)	-	8,000	(8,000)	-	-
Emergence Foundation (P54a)	575	33,600	(34,175)	-	-
Walney Extension Community Fund (P63)	10,744	833	(1,222)	-	10,355
Electricity North West (P91)	29,144	-	(468)	-	28,676
Durham County Council (P61)	-	12,505	(11,496)	-	1,009
Cumbria County Council (P63a)	2,263	-	-	-	2,263
Zero Carbon Cumbria Partnership (P65)	212,969	710,778	(679,910)	-	243,837
Misc Energy (P66)	27,909	-	(27,909)	-	-
Energy Saving Trust (P67)	2,522	43,715	(46,237)	-	-

NOTE 18 Funds (continued)

	Balance at April 1 2023 (£)	Income (£)	Expenditure (£)	Transfers (£)	Balance at March 31 2024 (£)
Energy Saving Trust (P68)	11,196	-	(11,196)	-	-
Electricity North West (P74)	150	-	(150)	-	-
Neighbourly Foundation (P71)	8,782	-	(621)	-	8,161
Electricity North West (P73)	24,305	-	(24,305)	-	-
Voluntary Organisations' Network North East (P76)	671	3,657	(3,945)	-	383
Cumbria County Council (P81)	32,318	-	(23,506)	-	8,812
Energy Saving Trust (P82)	-	100,575	(88,993)	(8,162)	3,420
Innovate UK (P83)	-	49,159	(49,159)	-	-
Energy Saving Trust – Energy Industry Voluntary Redress Scheme (P84)	-	155,511	(155,250)	-	261
Liverpool City Region (P85)	-	148,143	(136,318)	(11,989)	(164)
Octopus Renewables Infrastructure Trust (P86)	-	9,000	(7,174)	-	1,826
UK Shared Prosperity Fund via Westmorland and Furness Council (P87)	-	255,781	(212,564)	-	43,217
Northern Gas Networks (P88)	-	72,272	(10,242)	-	62,030
Westmorland and Furness Council (P89)	-	126,971	(126,891)	-	80
Total restricted funds	398,448	1,762,344	(1,694,317)	-	466,475
Total funds	599,490	1,869,088	(1,830,168)	-	638,410

NOTE 18 Funds (continued)

Fixed Asset Restricted Fund
The fixed asset reserve represents the Net Book Value of restricted assets.

Core Restricted Grant - Community Foundation Tyne and Wear & Climate Nature Partnership Grant (P01b)
Grant to support development of Business Supporter Network and development of a communications system.

Small Grants - Electricity North West and others (P13b)
Investigating renewable energy potential in the Duddon Valley.

Community Energy - South Lakeland District Council (P23)
Offering low carbon advice to communities and businesses in South Lakeland.

Future Fair Fellfoot Forward - Durham County Council (P61)
Supporting rural communities in the region to move towards a low carbon future.

Greener Schools - Walney Extension Community Fund (P63)
Cumbria Local Enterprise Partnership; working with local school children to develop sustainable energy in their schools.

Copeland Recycling - Cumbria County Council (P63a)
Grants for recycling infrastructure in schools.

Zero Carbon Cumbria Partnership (P65)
National Lottery; support the Zero Carbon Cumbria partnership and move Cumbria towards achieving zero carbon.

Energy Saving Trust (P67)
This is the third round of our free home energy support (Cold to Cosy Homes) project, delivering energy saving advice to homes and businesses across Cumbria.

Carbon offset - Neighbourly Foundation (P71)
Developing a Cumbrian carbon 'offsetting' scheme linking businesses, communities and individuals to local community led carbon saving and conservation projects.

Going Green Together - Voluntary Organisations' Network North East (VONNE) (P76)
Led by Voluntary Organisations' Network North East (VONNE) in partnership with Side Labs, Smart Carbon, Genee and Cumbria CVS, Futureproof Cumbria received National Lottery funding to help deliver the Going Green Together initiative.

CCC Public Health - Cumbria County Council (P81)
Funding to provide assistance to the most vulnerable and those most at risk of fuel poverty.

Community Retrofit and Renewables - Energy Savings Trust (P82)
A two year programme with the aim of increasing the uptake of retrofit energy efficient measures such as solar power and heat pump systems.

Cold to Cosy - Energy Saving Trust - Energy Industry Voluntary Redress Scheme (P84)
Energy advice services, involving calls and home visits as well as Energy Champions training and attendance at events across Cumbria. It is a free service to householders across the county (subject to broad eligibility criteria for home visits) to improve energy efficiency, reduce fuel costs and

enhance comfort in the homes of vulnerable people at risk of fuel poverty.

Local Energy Advice Demonstrator (LEAD) - Liverpool City Region (P85)

Part of the Cold to Cosy Homes service, offering free retrofit advice to hard-to-reach communities and for hard-to-treat homes. The project focuses on advising on the key government-backed energy efficiency grants, providing a small number of fully funded HRPs and also offers thermal imaging.

Octopus Renewables Infrastructure Trust (ORIT) - Charitable Giving (P86)

Community-led project to raise awareness and uptake of clean energy and energy efficiency solutions. Achieved by supporting community volunteers to deliver free home heat loss surveys.

W&F SPF Business Decarbonisation - UK Shared Prosperity Fund via Westmorland and Furness Council (P87)

Decarbonisation support for SME businesses and Social Enterprises in the Westmorland and Furness area. Offering subsidised or free training, events and consultancy, including carbon audits, building energy advice, low carbon food and electric vehicle advice, until Jan 2025.

NGN Cadent Pilot - Northern Gas Networks (P88)

Pilot project run by NGN to develop a "one stop shop" to deliver a complete range of fully funded financial and energy efficiency measures to support fuel poor customers. Our role was to provide energy advice home visits to clients identified by their single point of contact organisation.

W&F Household Support - Westmorland and Furness Council (P89)

To provide direct support to eligible households through fuel vouchers, professional install of energy saving measures and replacement old, inefficient white goods.

Electric Vehicles - Electricity North West (P91)

To increase the understanding of EV's (Electric Vehicles), including charge points/charging options amongst households, to gather evidence on the issues and barriers facing households to transition to EV's and to increase confidence and transition to EV's by households.

Project Collette - Green Finance Community Hub (P92)

Stakeholder consultation around a proposal for a part community owned offshore wind farm.

Rural Net Zero W&F - Westmorland & Furness - (P93)

To explore how we can make local food low carbon, healthy and affordable.

The Sureserve Foundation (P94)

Funding for us to purchase additional easy measures for our Home Energy Support Service.

Winter Warmth Fund - Cumbria Community Foundation (P95)

Funding to allow us to provide a professional draught proofing service to over 60's as part of our Home Energy Support Service.

Household Support Fund - Westmorland and Furness (P96)

Funding to extend our Home Energy Support Service to provide additional support for those in fuel poverty through Westmorland and Furness council's Household Support fund.

Household Support Fund - Cumberland Council (P97)

Funding to extend our Home Energy Support Service to provide additional support for those in fuel poverty though Cumberland Council's Household Support fund.

Carlisle Home Energy - Electricity North West (P98)

Funding to deliver a focused campaign in Carlisle and surrounding areas to motivate households to reduce their home energy consumption.

Warm Homes Healthy Futures - National Energy Action (P99)

Delivery of The Warm Homes, Healthy Futures program that is being led by National Energy Action (NEA) through the VCMA fund.

Community Retrofit and Renewables - Energy Saving Trust (P100)

Funding to support the Zero Carbon Cumbria partnership and move Cumbria towards achieving zero carbon.

Eden Locality Board Thermal Imaging (P104)

Funding to extend the reach of our free basic thermal imaging service to households in the Eden locality, to increase knowledge of where their homes are losing heat and how to do something about it.

NOTE 18 Funds (continued)

Details of significant transfers between funds

Northern Gas Networks (P88)

The surplus upon completion of the contract was transferred to Unrestricted funds.

Westmorland and Furness (P89)

Upon completion of the project the funder agreed for the surplus balance to be used against other costs incurred that related to this project.

Westmorland and Furness (P96)

Upon completion of the project the funder agreed for the surplus balance to be used against other costs incurred that related to this project.

Core Development (P01b)

The trustees designated £9,500 of the unrestricted reserve to the designated fund for future expenditure against this project.

Miscellaneous Energy Audit (P66a)

The trustees designated £6,000 of the unrestricted reserve to the designated fund for future expenditure against this project.

NOTE 19 Analysis of net assets between funds

	Unrestricted funds			Total funds
	General (£)	designated (£)	Restricted (£)	March 31 2025 (£)
Fixed asset investments	250	-	14,158	14,408
Current assets	344,534	36,623	336,875	718,032
Current liabilities	(76,903)	-	(81,417)	(158,320)
Total net assets	267,881	36,623	269,616	574,120

	Unrestricted funds			Total funds
	General (£)	designated (£)	Restricted funds (£)	March 31 2024 (£)
Tangible fixed assets	-	-	15,114	15,114
Fixed asset investments	27,250	-	-	27,250
Current assets	385,239	57,769	451,361	894,369
Current liabilities	(298,323)	-	-	(298,323)
Total net assets	114,166	57,769	466,475	638,410

NOTE 20 Analysis of net funds

	At 1 April 2024 (£)	Financing cash flows (£)	At 31 March 2025 (£)
Cash at bank and in hand	583,278	(275,213)	308,065
Net funds	583,278	(275,213)	308,065

	At 1 April 2023 (£)	Financing cash flows (£)	At 31 March 2024 (£)
Cash at bank and in hand	483,018	100,260	583,278
Net funds	483,018	100,260	583,278

NOTE 21 Related party transactions

During the year the charity made the following related party transactions:

Small World Consulting Limited

The charity's patron is a director of this company. During the year £7,913 (2024: £25,538) was paid to the company for consultancy services. Training services were also carried out by the charity and sales of £nil (2024: £895) were made to the company.

Future Fixers

One of the trustees who served during the year is also a director of this CIC.
During the year, transactions with the CIC amounted to £nil (2024: £16,935).

Community Energy Cumbria Limited

The charity held shares in the Community Benefit Society which it disposed of in December 2024. During the year services of £2,880 (2024: £2,750) were paid to the charity for administration services provided.

Cumbria Wildlife Trust

One of the trustees who served during the year is also a director of this charity. During the year, services of £nil (2024: £300) were paid to the charity.

Karen Mitchell
CEO of the charity

During the year £481 was charged at a discounted rate of 39% for the home retrofit service.

Mandy Barnett
Trustee of the charity

During the year £630 was charged at a discounted rate of 36% for the home retrofit service.

Futureproof Cumbria

England & Wales - Charity number 1123155

Accounts

Cumbria Action for Sustainability

Annual Report

and financial statements

31 March 2024

Cumbria Action for Sustainability | Company Number: 06492907
Registered as a charity in England & Wales.
Charity Number: 1123155 | Patron: Mike Berners-Lee
Company Limited by Guarantee

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Reference and Administrative details

Trustees

Ms Tracey Hart
(Chair from 27 April 2024)

Mr Tim C Boden
(Secretary and Treasurer)

Mr Tim Foster

Mr Adrian Banford

Ms Mandy Barnett

Mr Philip Hewetson
(resigned 4 December 2023)

Mr David A Beuzeval
(Chair to 6 February 2024)

Charity Registration Number

1123155

Company Registration Number

06492907

Registered Office

Eden Rural Foyer
Old London Road
Penrith
CA11 8ET

Auditor

David Allen
Chartered Accountants & Statutory Auditor
Dalmar House,
Barras Lane Estate
Dalston, Carlisle, CA5 7NY

Bankers

Cumberland Building Society
Cumberland House
Cooper Way
Parkhouse
Carlisle
CA3 0JF

Unity Trust Bank plc
Four Brindley Place
Birmingham
B1 2JB

CAfS is incorporated as a company limited by guarantee, and a charity, in England and Wales.

Chair's Report

"The truth is: the natural world is changing. And we are totally dependent on that world. It provides our food, water and air. It is the most precious thing we have and we need to defend it."
Sir David Attenborough

I would love to welcome you to this report with the news that in 2023/24 carbon emissions were reducing rapidly and we are on track to keep the world from dangerously overheating.

I wish that I could share positive news about the outlook for young people and their right to a future in a healthy, green and liveable world.

I would be so happy if I could say that we, as the only species on Earth with the power to do so, are successfully taking collective action to defend it against the causes of this devastating emergency.

The bad news is that the Earth is heating more quickly than scientists expected, and Europe is warming twice as fast as the global average. Increasingly frequent and catastrophic floods, droughts and wildfires ravaged multiple countries across the region from Norway to Greece, Sweden to Spain, and millions of people have been impacted - some sadly lost their lives.

Natural habitats have been devastated, food crops badly damaged, and infrastructure destroyed. Extreme weather events are moving ever closer to us with more named storms than ever before, and the negative impacts of fossil fuel pollution on our communities and our health is becoming more apparent.

The bad news is that the Earth is heating more quickly than scientists expected, and Europe is warming twice as fast as the global average.

Chair's Report

Our elected politicians, business leaders, financiers, and others who hold the power to make positive change happen at scale, for the most part choose to ignore the escalating climate emergency or hold it at arm's length. Whilst the majority of ordinary people care about the planet and would like solutions to be found, they continue to think of climate change as something that is someone else's problem to solve.

The good news is that the solutions exist and the crisis is entirely preventable. This is why we continue, as determinedly and passionately as ever, to create ever more opportunities to help individuals, communities and organisations make the change from high to low carbon living.

This is why we continue to lead the groundbreaking Zero Carbon Cumbria Partnership, grow our networks of climate and energy champions, devise and launch new projects to make people's homes more comfortable and healthy, and continue to be optimistic that together we can protect the natural world that we all share.

On behalf of the trustees, I'd like to wholeheartedly thank the CAfS team and volunteers, as well as individual and organisational supporters, for continuing the fight to protect the Earth's health as well as our own.

Ms Tracey Hart, Chair of Trustees
October 2024

The good news is that the solutions exist and the crisis is entirely preventable.

Objectives and Activities

Cumbria Action for Sustainability (CAfS) is Cumbria's leading climate change and sustainability organisation.

Our vision is for a zero carbon Cumbria which is socially, environmentally and economically beneficial for all. We aim to achieve this by promoting and facilitating low carbon living and its benefits - inspiring and supporting individuals, communities and organisations across Cumbria and beyond to decarbonise lives and businesses by 2037 or sooner.

We carry out our work according to our core values which are to ensure our work is:

Evidence based. We will:	***Positive.*** We will:	***Collaborative.*** We will:
• ensure our plans and projects are informed by the best evidence available • be transparent about who funds our work and our data sources • collate and share evidence of the impact of our work • keep up to date with relevant evidence produced by others • continue to improve our monitoring and evaluation methods	• communicate a clear vision of what is possible • promote positive case studies, solutions and co-benefits • judge actions not people • inspire activity • highlight successes	• share our knowledge and experience • seek to work with a diverse range of partners • establish what we can bring to a partnership - what gap we can fill • focus on what would produce the best outcome for the environment • go the extra mile • help our colleagues

Our website **www.cafs.org.uk** provides more details of our work and access to our resources and publications.

We provide practical support for the implementation of carbon reduction measures and the development of low carbon plans and policies for places, communities, organisations and individuals.

We inspire behaviour change and seek to deliver sustained shifts from high to low carbon emissions through new social norms and by influencing key policies, strategies and funding streams.

Our work is delivered in partnership with local community groups, national and local government, associated agencies, other environmental charities, green businesses, and the public. We have around 30 projects underway at any one time, and a network of supporters subscribing to our newsletter.

Our organisational strategy identifies our key focus areas of activity, based on the needs of the community and the skills and capacity of the staff team.

Public benefit

CAfS has complied with the duty in Section 17(5) of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission for England and Wales.

Our year in numbers

80

PEOPLE ATTENDED THE FIRST ZERO CARBON CUMBRIA SUMMIT

70+

EVENTS

EVENTS AND ACTIVITIES TOOK PLACE AS PART OF **GREAT BIG GREEN WEEK**

154

COMMUNITY THERMAL IMAGING SURVEYS CONDUCTED

1

PLATINUM AWARD RECEIVED FOR CARBON LITERACY TRAINING

42

CARBON LITERACY TRAINING COURSES WERE DELIVERED AND WE TRAINED OVER

500

PEOPLE

9.8k+

PEOPLE VISITED OUR ZERO CARBON CUMBRIA WEBSITE

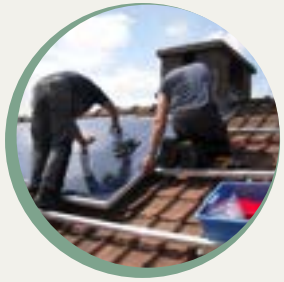
792

HOME VISITS WERE MADE TO VULNERABLE HOUSEHOLDS, GIVING THEM GUIDANCE AND SUPPORT TO SAVE HOME ENERGY

£68,846

OF COMMUNITY CLIMATE GRANT FUNDS WERE AWARDED

This supported 21 projects including 10 which addressed disadvantage and deprivation.



126

HOUSEHOLDERS SUPPORTED TO GET QUOTES FOR **SOLAR PANELS**

75 & 15

STUDENTS

SCHOOLS ATTENDED OUR THIRD YOUTH CLIMATE SUMMIT

Achievements and Performance

Zero Carbon Cumbria

Carbon and Climate Literacy

Home Energy and Efficiency

Low Carbon Communities

Zero Carbon Cumbria

The Zero Carbon Cumbria Project (ZCCP) took several important steps in 2023/24.

The Zero Carbon Cumbria Partnership oversaw the publication of several key documents: the sector emissions reduction pathways and action plans. These reports identified in detail how we can collectively decarbonise Cumbria's travel, farming, buildings, and consumption and waste sectors, as data shows these are significant sources of emissions over which we have control or influence within the county. The plans can also deliver cleaner air, new job opportunities, better public health and a thriving local economy.

The plans were followed by our first Zero Carbon Cumbria Summit on 20 March 2024. Attended by more than 80 people, it attracted representatives from the private, public and third sectors who reviewed the action plans and made commitments to turn them into action. Plans for the 2025 summit are well underway.

We welcomed 9.8k+ visitors to our award winning, Zero Carbon Cumbria website, which acts as a hub to showcase carbon saving activities across the county and inspire action. Our social media presence grew to 1,260 followers across all channels, with Linked-In growing fastest.

We also continued to support a wide range of community-led activities including more than 70 events as part of Great Big Green Week in June 2023. We awarded £68,846 of Community Climate Grants this year, which supported 21 projects including 10 which address disadvantage either in terms of the people they support (eg young people with learning difficulties) or because they are based in areas with high levels of multiple deprivation.

We held our third annual youth climate summit, which was attended by over 75 students from 15 schools. A video of the summit is published on our website.

We established working relations with the two new unitary authorities, Cumberland Council and Westmorland and Furness Council – both of which recognise the climate emergency and support the work of the Zero Carbon Cumbria Partnership.

We held our third youth climate summit, which was attended by over **75 students from 15 schools**

We accepted our platinum award from the Carbon Literacy Project!

Carbon Literacy

In the 2023/24 financial year we continued to attract new organisations looking to train their staff, to increase awareness of the climate emergency and take action.

This included the first delivery of our newly accredited Climate and Carbon Literacy courses specifically for social housing staff and SMEs, and bespoke delivery to national and local businesses, charities, colleges and the two new unitary authorities alongside our courses for the general public.

Over the year we delivered 42 training courses, ranging from our accredited Climate and Carbon Literacy training course, to introductory courses and Train-the-Trainer workshops, training over 500 people. 95% of our delegates continue to offer feedback that having attended one of our courses, that they have a better knowledge of climate change, and feel more motivated and empowered to take action as a result.

To meet demand for shorter, interactive courses we began development of a new training option, Climate Fresk, upskilling our trainer team to become facilitators of this international training initiative.

Towards the end of the financial year we increased our team of expert trainers by three, to help meet the demand for our training services. This takes our total pool of trainers up to nine, giving us a real breadth and depth of expertise and experience.

During the financial year 2023/24, we trained over 500 people!

Home Energy and Efficiency

Our Cold to Cosy Homes service continued to provide essential support to those struggling with fuel poverty and the adverse effects of cold, damp weather by improving household energy efficiency and reducing energy bills. Our work included:

Training 129 Energy Champions, equipping community members and third sector workers with the knowledge and skills to refer into the service.

Providing light-touch advice to 757 individuals at community events, helping raise awareness of the service and the benefits of home energy advice.

Delivering 422 advice calls and 792 home visits to vulnerable households, giving them guidance and support to save home energy.

Thanks to funding from Westmorland and Furness Council's Household Support Fund, we were able to offer additional support to over 300 households. This included:

Fuel vouchers: distributed to 179 households, alleviating immediate fuel cost burdens.

Energy-efficient appliances: provided to 170 households, helping reduce long-term domestic energy consumption.

Draught-proofing: installed in 26 homes, improving comfort and reducing energy wastage.

We provided 792 home visits to vulnerable households.

In parallel, our home retrofit team has continued to deliver Home Retrofit Planner audits, commissioned by householders who wish to tackle bigger home energy improvement projects. The audits assess the existing energy performance of a building and model the impacts of different interventions, such as improving the building's thermal envelope with insulation and airtightness, and transitioning to low carbon heating.

The team is further developing our service so that we can support households through the next steps in the process of retrofitting buildings. Our Bespoke Retrofit Plans will confirm the specific options that the client wishes to pursue, support with design and specification, identify necessary surveys and advise on the engagement of suitable contractors.

The picture above shows a solar photovoltaic array on a traditional Cumbrian property.

Low Carbon Communities

Our Solar Made Easy project continued to grow, with focused engagement in 10 communities this year. Over 400 households have been provided with advice about solar PV (photovolatic), and, of those, we have arranged for 126 households to receive quotes from our pool of local, vetted solar installers. So far in the project around 50 households have installed, or are about to install, solar PV.

This year we have also developed and launched our Retrofit Made Easy project. This follows a similar format of working closely with local community sustainability groups to engage with local householders and to run in-person advice events. We have worked in six communities this year and have interest from many others. The advice at events is a combination of outlining the principles of home retrofit and presenting case studies of local people who have undertaken retrofit projects of differing scales and complexities.

As follow on support, we direct people to our home retrofit service (see p12) as well as a new programme of free, volunteer-led home thermal imaging surveys. Initiated by one of the community groups (Ambleside Action for a Future), we have shared this model with the five other communities and trained them to undertake the surveys. The uptake has been very high – 154 surveys conducted during the winter months.

We have worked in six communities this year, with interest from many others.

Our work to support other community energy projects continues. We have helped several communities with feasibility work, including an energy efficiency and renewable energy assessment of a community building, a study into three residential sites where they wished to explore sharing solar PV across individual units, the feasibility of a community-owned solar scheme involving a large industrial building, two schools and a rugby club, and work to support the development of a shared community heat project, that would serve four community facilities.

(Above) Contractors speaking at one of our Solar Made Easy community events

2023/24 also saw the launch of our Westmorland and Furness Green Enterprise Hub to provide carbon reduction advice to small and medium sized enterprises.

This large project, supported by the UK Shared Prosperity Fund, allowed the creation of a help desk, run by CAfS, which co-ordinated a wide range of specialist support from our 12 project partners, including carbon auditing, environmental action planning, energy audits, advice on electric vehicle and charge points, advice on reducing the carbon impact of food, and support to explore innovative business development ideas.

The project also included a £125k grant pot, to fund the implementation of carbon saving activities. By the end of the year we had supported around 130 organisations through helpdesk calls, general enquiries and events.

We were pleased to win Innovate UK funding in collaboration with Westmorland and Furness Council's sovereign authority South Lakeland District Council, the University of Cumbria and several local business partners for a three month feasibility study looking at collaborative approaches to overcoming the non-technical barriers to decarbonisation in rural South Lakeland.

Although we were unsuccessful in our subsequent application for stage 2 funding, we were awarded funding to take forward the 'Place to Plate' element of phase one which will enable us to continue to work with Cumbria Tourism, farmers and food businesses to reduce emissions across the food chain.

By the end of the year we had supported around **130 organisations** through helpdesk calls, general enquiries and events.

Funders and partners

In 2023/24 CAfS received £1,869,088 for its activities from a wide range of sources. These include charitable trusts and foundations, national and local grant givers, local government and associated agencies, businesses and of course, individuals who may have taken up our services or attended one of our events and training.

We also secured funding through third parties by developing several projects in partnership with others. All our activities are aligned to our charitable purposes, irrespective of funding source.

The Trustees would like to thank all our donors and the following funding partners and clients for their support this year including:

The National Lottery
South Lakeland District Council
Cumbria Community Foundation
Eden District Council
Innovate UK
Energy Saving Trust
Electricity North West
Walney Extension Community Fund
The Climate Movement
Durham County Council
Westmorland and Furness Council
Cumberland Council
Southhall Trust
VONNE
Historic England
Fellfoot Forward
Grantscape
Cumbria Development Education
Liverpool City Region
Octopus Renewables Infrastructure Trust
Copeland Community Fund
… and all our individual donors.

Financial Review

Turnover has increased in the year to 31 March 2024 to £1,869,088, from £1,392,499 in the previous year, with notable contributions from the Zero Carbon Cumbria project of £710,778. Cold to Cosy Homes and Retrofit for Cumbria were also significant contributors of £155,511 and £100,575 respectively. Our Local Energy Advice Demonstrator funded by Liverpool City Region to a total of £148,143 added additional value for beneficiaries of our Cold to Cosy Homes service. CAfS also received £255,781 from the UK Shared Prosperity Fund via Westmorland and Furness Council.

Earned income totalled £176,877 in the year to 31 March 2024 compared to £199,190 in the previous year.

As the volume of projects has increased significantly, so has expenditure at £1,830,168 this year in comparison to £1,317,597 last year. The majority of this represents employment costs following an increase in the direct delivery workforce and salary increases to reflect the Real Living Wage.

As detailed in the balance sheet, overall reserves increased to £638,410 from £599,490 though unrestricted reserves reduced to £171,935 from £201,042. Funds committed to on-going projects stood at £466,475 at the year end.

Cash balances increased again in the year by £100,260 due to contributions in advance from project funders and stood at £583,278 at the year end.

Policy on reserves

The trustees examine the charity's requirement for reserves during the annual budget setting process. This is to ensure that the risks associated with the charity's external operating environment, its income streams, planned activities and organisational commitments are all considered when determining the amount that should be set aside.

The trustees have established an 'irreducible reserve' policy whereby the unrestricted reserve held by the charity is sufficient to meet all liabilities of the charity in the event that it winds up its activities.

Investment policy and objectives

The majority of CAfS funds are to be spent in the short term and are held in a current account with Unity Trust Bank. If cashflow is sufficient, additional funds are held in a savings account to maximise interest receivable.

All investments are considered in line with expected demands on funds, assessment of any potential associated risks and our ethical approach to investment.

Additionally, investments are held in a number of community enterprises in line with CAfS charitable objects.

Plans for the future

Aims and objectives for future periods

Through our work leading the ZCCP we have identified the priority areas for action in Cumbria to reduce carbon emissions. Improving the energy efficiency of homes and other buildings in particular is a critical and challenging task on the journey to zero carbon so we will continue to seek to scale up and replicate existing successful projects such as Cold to Cosy Homes.

The comprehensive retrofitting of properties will be critical to achieving decarbonisation of Cumbria's housing stock so our development of a commercially viable home retrofit advisory service will also play an important role.

We will continue to work closely with communities across Cumbria. We hope to strengthen our reach and influence in west Cumbria in particular through the development of funding bids with partners in the area and our support of the WestTogether initiative.

We aim to expand our cohort of willing volunteers trained to use thermal imaging technology to identify home heat loss in their local community. And we will continue to develop our Climate and Carbon Literacy training offer with bespoke and sector-specific courses.

The ZCCP has been a ground breaking initiative. Our attention now turns to ensuring the momentum we have created through the partnership, catalysed by the National Lottery funding, can be continued after the funding ends in December 2025 and to ensuring that our experience of decarbonisation in such a rural county counts at a national level.

Finally, in early 2025 we will be launching a major new marketing initiative which will enable us to significantly expand our outreach and impact – both in terms of supporting and inspiring action on climate change and fundraising.

Structure, governance and management

Nature of governing document

Cumbria Action for Sustainability (CAfS) is a registered charity and company limited by guarantee, having no share capital. It was incorporated on 4 February 2008 and registered with the Charity Commission on 11 March 2008.

The Memorandum and Articles of Association are the primary governing documents of the charity.

Organisational structure

The trustees have overall responsibility for financial management, organisational strategy and compliance with the charitable purposes of the organisation. Financial management and general management responsibilities are devolved within our policies and procedure frameworks to the Chief Executive and senior members of staff.

CAfS operates with a Board of Directors, who are also trustees for the purposes of charitable law. In addition to this, the board has set up a Finance Committee with full delegated authority to ensure the appropriate degree of scrutiny and management of finances for a growing charity. Both the full board and the Finance Committee meets at least quarterly.

Full details of current trustees are at the beginning of this report and their biographies can be found on our website. All members of the board give their time voluntarily and receive no benefit from the charity for their work as a trustee. Any expenses reclaimed from the charity are set out in the accounts.

The day-to-day operations of the charity are delegated to the Chief Executive. The Chief Executive reports to the trustees at regular board meeting, along with relevant staff members as required. The trustees are responsible for approving the remuneration of the Chief Executive.

Recruitment and appointment of trustees

When recruiting new trustees, the board looks for individuals whose skills and backgrounds complement and enhance the existing team. Vacancies are advertised, and trustees, staff and other interested parties may nominate a person for consideration.

CAfS promotes and values diversity within the trustee body, recognising the importance of having a wide range of views, knowledge and experiences leading the organisation. The board seeks to ensure that the diversity of Cumbria, both in people and geography, as well as a range of technical skills are represented. No new trustees were recruited in 23/24, however a successful recruitment campaign has recently been completed and several new trustees and associate trustees have been appointed.

Potential new trustees meet with the chair, chief executive and existing trustees before being elected to the Board.

Induction and training of trustees

Trustees are provided with an induction covering the work of the charity as well as training in governance skills. They are encouraged to meet with staff and other trustees, and a sum of monies is set aside each year so that they can attend seminars, training and events to assist them in their role. The chair, secretary and treasurer roles are elected by the board at the AGM, or if a vacancy arises.

Pay policy & life work balance

CAfS pays all staff and contractors in line with the Real Living Wage and has recently received accreditation to the Real Living Wage Foundation.

CAfS pay and grading structure ensures that staff are paid according to a graded salary scale which reflects the differences in responsibility, skills and capabilities required in various roles. The scale was established in line with market rates for similar roles in similar organisations and is reviewed regularly.

The majority of staff in the organisation are part time and, whilst this has partly evolved due to funding availability, there is a strong belief in the benefits of this improved work/life balance to employee welfare. As most of our staff adopt a hybrid home-office working habit we aim to ensure that we have the policies and support in place to meet both their needs and those of CAfS.

All staff are enrolled in the company's personal pension scheme from their first day at CAfS (6% employer contribution).

Fundraising

Although the majority of CAfS income comes from grant sources, we also receive funds from public and business donations. We promote the giving of donations to CAfS through our website, newsletter and social media accounts, directly contacting individuals or organisations through these media, and on occasion by phone or email, to solicit donations. Occasionally, we also use third party commercial participators or professional fundraisers to encourage donations.

We follow the fundraising codes of practice as set out by the Fundraising Regulator. Any direct contacting of organisations or individuals for fundraising by our own staff is carried out according to our policies on fundraising, data protection and safeguarding for vulnerable people. We have written agreements in place with any third party who is helping raise funds for us and ensure that they comply with guidance from the Fundraising Regulator. No complaints were received by the charity for the purpose of fundraising.

Relationships with related parties

These are detailed in note 21 to the accounts.

Major risks and management of those risks

Risk management

The board of trustees has assessed the major risks to which CAfS is exposed and systems and procedures have been put in place to manage those risks. This includes a Strategic Risk Register which is reviewed quarterly and is reported as a RAG dashboard to trustees as a standard agenda item at full board meetings. Securing ongoing funding remains a major risk for the charity, as it is for most charities. This is mitigated by a comprehensive fundraising plan to diversify our income sources and secure and increase unrestricted funds.

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Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments. The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.

Further details regarding liquidity risk can be found in the Statement of Accounting Policies in the Financial Statements.

Statement of trustees' responsibilities

The trustees (who are also the directors of Cumbria Action for Sustainability for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 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. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its 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 apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 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 can 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

Reappointment of auditor

In accordance with section 485 of the Companies Act 2006, a resolution for the re-appointment of David Allen as auditors of the charity is to be proposed at the forthcoming Annual General Meeting.

The annual report was approved by the trustees of the charity on 13 November 2024 and signed on its behalf by:

.....

Ms Tracey Hart
Chair of Trustees

Independent auditors report to the members of Cumbria Action for Sustainability

Opinion

We have audited the financial statements of Cumbria Action for Sustainability (the charitable company) for the year ended 31 March 2024, which comprise the statement of financial activities, balance sheet, statement of cash flows, and notes to the financial statements, including a summary of significant accounting policies.

The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report.

We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matter prescribed by the companies act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report, which includes the directors' report prepared for purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Trustees' report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us;
- the financial statements are not in agreement with the accounting records and returns;
- certain disclosures of trustees remuneration specified by law are not made;
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement [set out on page 23], the trustees (who are also the directors of the charitable company for the purpose of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our audit procedures were designed to respond to those identified risks, including non-compliance with laws and regulations (irregularities) and fraud that are material to the financial statements. Our audit procedures included but were not limited to:

- Discussing with the trustees and management their policies and procedures regarding compliance with laws and regulations;
- Communicating identified laws and regulations throughout our engagement team and remaining alert to any indications of non-compliance throughout our audit; and
- Considering the risk of acts by the charity which were contrary to the applicable laws and regulations, including fraud.

Our audit procedures in relation to fraud included but were not limited to:

- Making enquiries of the trustees and management on whether they had knowledge of any actual, suspected or alleged fraud;
- Gaining an understanding of the internal controls established to mitigate risks related to fraud;
- Discussing amongst the engagement team the risks of fraud; and
- Addressing the risks of fraud through management override of controls by performing journal entry testing.

Auditor responsibilities for the audit of the financial statements

We are not responsible for detecting fraud and preventing non-compliance and cannot be expected to detect all fraud and non-compliance with all laws and regulations. The primary responsibility for the prevention and detection of irregularities including fraud rests with both the Trustees and Management. As with any audit, there remained a risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose.

To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members as a body, for our audit work, for this report, or for the opinions we have formed.

ALISON WELTON (Senior Statutory Auditor)
For and on behalf of
David Allen
Chartered Accountants & Statutory Auditor

Dalmar House
Barras Lane Estate
Dalston
Carlisle
CA5 7NY

Date: 13 | 11 | 2024

Statement of financial activities for the year ended 31 March 2024 (including income and expenditure account and statement of total of recognised gains and losses)

	Note	Unrestricted Funds (£)	Restricted funds (£)	Total 2024 (£)	Total 2023 (£)
Income from:					
Donations, legacies and grants receivable	3	17,859	1,671,572	1,689,431	1,190,522
Other trading activities	4	86,105	90,772	176,877	199,190
Investment income	5	2,780	-	2,780	2,787
Total income		106,744	1,762,344	1,869,088	1,392,499
Expenditure on:					
Charitable activities	6	(135,851)	(1,694,317)	(1,830,168)	(1,317,597)
Total expenditure		(135,851)	(1,694,317)	(1,830,168)	(1,317,597)
Net income		(29,107)	68,027	38,920	74,902
Net movement in funds		(29,107)	68,027	38,920	74,902
Reconciliation of funds					
Total funds brought forward		201,042	398,448	599,490	524,588
Total funds carried forward	18	171,935	466,475	638,410	599,490

Statement of financial activities for the year ended 31 March 2024 (continued) (including income and expenditure account and statement of total of recognised gains and losses)

	Note	Unrestricted funds (£)	Restricted funds (£)	Total 2023 (£)
Income and Endowments from:				
Donations, legacies and grants receivable	**3**	19,809	1,170,713	1,190,522
Other trading activities	**4**	198,282	908	199,190
Investment income	**5**	2,787	-	2,787
Total income		220,878	1,171,621	1,392,499
Expenditure on:				
Charitable activities	**6**	(258,006)	(1,059,591)	(1,317,597)
Total expenditure		(258,006)	(1,059,591)	(1,317,597)
Net (expenditure)/income		(37,128)	112,030	74,902
Transfers between funds		(6,883)	6,883	-
Net movement in funds		(44,011)	118,913	74,902
Reconciliation of funds				
Total funds brought forward		245,053	279,535	524,588
Total funds carried forward	**18**	201,042	398,448	599,490

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2024 and 2023 is shown in note 18.

Balance sheet as at 31 March 2024

	Note		2024 (£)	2023 (£)
Fixed assets				
Tangible assets	**13**		15,114	-
Investments	**14**		27,250	27,250
			42,364	27,250
Current assets				
Debtors	**15**	311,091		164,130
Cash at bank and in hand		583,278		483,018
		894,369		647,148
Creditors: Amounts falling due within one year	**16**	(298,323)		(74,908)
Net current assets			596,046	572,240
Net assets			638,410	599,490
Funds of the charity:				
Restricted income funds				
Restricted funds	**18**	466,475		398,448
Unrestricted income funds				
Unrestricted funds		171,935		201,042
Total funds	**18**		638,410	599,490

The financial statements on pages 30 to 56 were approved by the trustees, and authorised for issue on 13 | 11 | 2024 and signed on their behalf by:

Ms Tracey Hart, Chair of Trustees
Company registration number: 06492907

Statement of cash flows for the year ended 31 March 2024

	Note	2024 (£)	2023 (£)
Cash flows from operating activities			
Net cash income		38,920	74,902
Adjustments to cash flows from non-cash items			
Depreciation	**13**	5,038	-
Interest and dividends received	**5**	(2,780)	(2,787)
		41,178	72,115
Working capital adjustments			
(Increase)/decrease in debtors	**15**	(146,961)	28,381
Increase in creditors	**16**	223,415	29,125
Net cash flows from operating activities		117,632	129,621
Cash flows from investing activities			
Interest receivable and similar income	**5**	1,495	602
Purchase of tangible fixed assets	**13**	(20,152)	-
Income from dividends	**5**	1,285	2,185
Net cash flows from investing activities		(17,372)	2,787
Net increase in cash and cash equivalents		100,260	132,408
Cash and cash equivalents at 1 April		483,018	350,610
Cash and cash equivalents at 31 March		583,278	483,018

All of the cash flows are derived from continuing operations during the above two periods.

NOTE 1

Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered and principal office is:
Eden Rural Foyer, Old London Road, Penrith, CA11 8ET

NOTE 2

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). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation
Cumbria Action For Sustainability 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.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

Going concern
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

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. Actual results may differ from these estimates.

Income
All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies
Donations are recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

Grants receivable
Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released. Grants receivable have been included within donations, legacies and grants receivable as these have been provided for core funding.

Other trading activities
Income from trading activities represents earned income by the charity.

Investment income
Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Charitable activities

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.

Governance costs

Governance costs include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

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.

Tangible fixed assets

Individual fixed assets costing £1,000 or more are initially recorded at cost.

Fixed asset investments

Investments are recognised at cost.

Trade debtors

Trade debtors and other debtors are measured at their recoverable amounts. Prepayments are calculated as amounts paid during the financial year, but which relate to a future financial period. Accrued income is recognised where the entity is entitled to income in the financial period, but the receipt does not occur until a future financial year.

Cash and cash equivalents

Includes all cash held and in bank current and deposit accounts.

Depreciation and amortisation

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:

Asset class:	**Depreciation method / rate:**
Fixtures and fittings	25% straight line

Trade creditors

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.

Fund structure

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.

Pensions and other post retirement obligations

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the statement of financial activities in the period to which they relate.

Financial Instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Recognition and measurement

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.

Investments

Investments are included at cost.

NOTE 3 Income from donations, legacies and grants receivable

	Unrestricted funds General (£)	Restricted funds (£)	Total 2024 (£)	Total 2023 (£)
Donations & legacies;				
Donations	17,859	-	17,859	18,809
Grants;				
The National Lottery	-	662,497	662,497	527,804
South Lakeland District Council	-	13,875	13,875	143,419
Cumbria Community Foundation	-	5,000	5,000	2,846
Eden District Council	-	-	-	9,166
Innovate UK	-	54,835	54,835	(10,621)
Energy Saving Trust	-	144,290	144,290	264,305
Energy Saving Trust	-	149,836	149,836	-
Electricity North West	-	1,677	1,677	73,050
Walney Extension Community Fund	-	-	-	12,500
The Climate Movement	-	-	-	6,000
Durham County Council	-	5,440	5,440	15,849
Westmorland and Furness Council	-	438,251	438,251	-
Cumberland Council	-	14,931	14,931	-
Southall Trust	-	4,692	4,692	-
VONNE	-	7,531	7,531	8,664
Historic England	-	-	-	6,717
Fellfoot Forward	-	5,389	5,389	-
Grantscape	-	833	833	-

NOTE 3 Income from donations, legacies and grants receivable

	Unrestricted funds General (£)	Restricted funds (£)	Total 2024 (£)	Total 2023 (£)
Cumbria Development Education	-	375	375	-
Liverpool City Region	-	148,143	148,143	-
Octopus Renewables Infrastructure Trust	-	9,000	9,000	-
Copeland Community Fund	-	4,977	4,977	82,100
RES Wind Farm Holding Fund	-	-	-	3,300
Arnold Clark	-	-	-	1,000
National Energy Action	-	-	-	24,614
Grant income				1,000
	17,859	1,671,572	1,689,431	1,190,522

NOTE 4 Income from other trading activities

	Unrestricted funds General (£)	Restricted funds (£)	Total funds (£)	Total 2023 (£)
Trading income;				
Earned income	86,105	90,772	176,877	199,190
	86,105	90,772	176,877	199,190

NOTE 5 Investment income

	Unrestricted funds General (£)	Total 2024 (£)	Total 2023 (£)
Income from dividends;			
Dividends receivable from other unlisted investments	1,285	1,285	2,185
Interest receivable and similar income;			
Interest receivable on bank deposits	1,495	1,495	602
	2,780	2,780	2,787

NOTE 6 Expenditure on charitable activities

	Note	Unrestricted funds General (£)	Restricted funds (£)	Total 2024 (£)	Total 2023 (£)
Charitable activities		123,851	1,521,903	1,645,754	1,220,938
Allocated support costs	7	-	172,414	172,414	91,159
Governance costs	7	12,000	-	12,000	5,500
		135,851	1,694,317	1,830,168	1,317,597

	Activity undertaken directly (£)	Grant funding of activity (£)	Activity support costs (£)	Total expenditure (£)
Analysis by activity				
Total for 2024	1,565,890	79,863	184,415	1,830,168
Total for 2023	1,177,378	43,560	96,659	1,317,597

NOTE 7 Analysis of governance and support costs

Support costs allocated to charitable activities

	Governance costs (£)	Other support costs (£)	Total 2024 (£)	Total 2023 (£)
Activities	12,000	172,415	184,415	96,659

Governance costs

	Unrestricted funds General (£)	Total 2024 (£)	Total 2023 (£)
Audit fees			
Audit of the financial statements	9,750	9,750	5,500
Other accountancy fees	2,250	2,250	-
	12,000	12,000	5,500

NOTE 8 Grant-making

Analysis of grants

The support costs associated with grant-making are included within core costs. Below are details of material grants made to institutions

	2024 (£)	2023 (£)
Name of institution		
Copeland Recycling Grants	-	237
Great Big Green Week Events	8,017	4,813
Youth Projects	3,000	127
Community Climate Grants	68,846	26,283
Retrofit for Cumbria	-	12,100
	79,863	43,560

NOTE 9 Net incoming / outgoing resources

Net incoming resources for the year include:

	2024 (£)
Depreciation of fixed assets	5,038

NOTE 10 Trustees' remuneration and expenses

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

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

NOTE 11 Staff costs

The aggregate payroll costs were as follows:

	2024 (£)	2023 (£)
Staff costs during the year were:		
Wages and salaries	794,281	615,463
Social security costs	58,783	45,251
Pension costs	47,936	37,200
	901,000	697,914

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year was as follows:

	2024 (£)	2023 (£)
Staff	25	22

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

The total employee benefits of the key management personnel of the charity were £77,681 (2023 - £66,360).

NOTE 12 Taxation

The Charity is a registered charity and is therefore exempt from corporation tax.

NOTE 13 Tangible fixed assets

	Fixtures and fittings (£)	Total (£)
Cost		
At 1 April 2023	11,176	11,176
Additions	20,152	20,152
At 31 March 2024	31,328	31,328
Depreciation		
At 1 April 2023	11,176	11,176
Charge for the year	5,038	5,038
At 31 March 2024	16,214	16,214
Net book value		
At 31 March 2024	15,114	15,114
At 31 March 2023	-	-

NOTE 14 Fixed asset investments

	Unlisted investments (£)	Total (£)
Other investments		
Cost or Valuation		
At 1 April 2023	27,250	27,250
At 31 March 2024	27,250	27,250
Net book value		
At 31 March 2024	27,250	27,250
At 31 March 2023	27,250	27,250

The above relates to 27,000 £1 shares held in Community Energy Cumbria and 250 £1 shares held in Burneside Community Energy.

NOTE 15 Debtors

	2024 (£)	2023 (£)
Trade debtors	7,039	39,931
Prepayments and accrued income	304,050	124,197
Other debtors	2	2
	311,091	164,130

NOTE 16 Creditors: amounts falling due within one year

	2024 (£)	2023 (£)
Trade creditors	253,725	34,734
Other taxation and social security	15,072	12,426
VAT	9,950	11,039
Other creditors	9,437	8,359
Accruals	10,139	8,350
	298,323	74,908

NOTE 17 Retirement benefit scheme

Defined contribution scheme

The charity operates a defined contribution pension scheme. The charge to the statement of financial activities in respect of the scheme was £47,936 (2023: £37,200). Contributions totalling £6,718 (2023: £4,999) were payable to the scheme at the end of the year and are included in creditors.

NOTE 18 Funds

	Balance at 1 April 2023 (£)	Income (£)	Expenditure (£)	Transfers (£)	Balance at 31 March 2024 (£)
Unrestricted					
General					
General fund	201,042	64,078	(107,738)	(43,216)	114,166
Designated					
Zero Carbon Cumbria - earned income	-	42,666	(28,113)	43,216	57,769
Total Unrestricted	201,042	106,744	(135,851)	-	171,935
Restricted					
Fixed Asset Restricted Fund	-	-	(5,038)	20,151	15,113
Community Foundation Tyne & Wear & Climate Nature Partnership Grant (P01b)	-	8,250	(2,500)	-	5,750
Electricity North West (P13b)	3,631	-	(78)	-	3,553
Cumbria Chamber of Commerce (P13c)	-	8,000	(8,000)	-	-
Community Energy Cumbria (P22)	-	2,750	(2,750)	-	-
South Lakeland District Council (P23)	31,269	13,094	(16,470)	-	27,893
Agility Eco (P48)	-	7,750	(7,750)	-	-
Emergence Foundation (P54a)	575	33,600	(34,175)	-	-
Electricity North West (P59)	29,144	-	(468)	-	28,676
Durham County Council (P61)	-	12,505	(11,496)	-	1,009
Walney Extension Community Fund (P63)	10,744	833	(1,222)	-	10,355
Cumbria County Council (P63a)	2,263	-	-	-	2,263
Zero Carbon Cumbria Partnership (P65)	212,969	710,778	(679,910)	-	243,837

NOTE 18 Funds (continued)

	Balance at 1 April 2023 (£)	Income (£)	Expenditure (£)	Transfers (£)	Balance at 31 March 2024 (£)
Misc Energy (P66)	27,909	-	(27,909)	-	-
Energy Savings Trust (P67)	2,522	43,715	(46,237)	-	-
Energy Savings Trust (P68)	11,196	-	(11,196)	-	-
Neighbourly Foundation (P71)	8,782	-	(621)	-	8,161
Electricity North West (P73)	24,305	-	(24,305)	-	-
Electricity North West (P74)	150	-	(150)	-	-
Voluntary Organisations' Network North East (P76)	671	3,657	(3,945)	-	383
Cumbria County Council (P81)	32,318	-	(23,506)	-	8,812
Energy Savings Trust (P82)	-	100,575	(88,993)	(8,162)	3,420
Innovate UK (P83)	-	49,159	(49,159)	-	-
Energy Savings Trust – Energy Industry Voluntary Redress Scheme (P84)	-	155,511	(155,250)	-	261
Liverpool City Region (P85)	-	148,143	(136,318)	(11,989)	(164)
Octopus Renewables Infrastructure Trust (P86)	-	9,000	(7,174)	-	1,826
UK Shared Prosperity Fund via Westmorland and Furness Council (P87)	-	255,781	(212,564)	-	43,217
Northern Gas Networks (P88)	-	72,272	(10,242)	-	62,030
Westmorland and Furness Council (P89)	-	126,971	(126,891)	-	80
Total restricted	398,448	1,762,344	(1,694,317)	-	466,475
Total funds	599,490	1,869,088	(1,830,168)	-	638,410

NOTE 18 Funds (continued)

	Balance at 1 April 2022 (£)	Income (£)	Expenditure (£)	Transfers (£)	Balance at 31 March 2023 (£)
Unrestricted funds					
General fund	245,053	220,878	(258,006)	(6,883)	201,042
Restricted					
Electricity North West (P13b)	4,805	-	(1,174)	-	3,631
South Lakeland District Council (P23)	30,010	52,775	(57,651)	6,135	31,269
Historic England (P34)	3,456	6,717	(10,406)	233	-
Agility Eco (P48)	2,085	-	(2,085)	-	-
Emergence Foundation (P54a)	14,454	-	(14,879)	1,000	575
Innovate UK (P56)	-	(10,620)	-	10,620	-
Electricity North West (P59)	18,920	28,050	(17,826)	-	29,144
Energy Savings Trust (P60)	-	26,392	(26,962)	570	-
Durham County Council (P61)	952	15,849	(17,892)	1,091	-
Electricity North West (P62)	7,934	-	(7,934)	-	-
Walney Extension Community Fund (P63)	6,450	15,345	(11,051)	-	10,744
Cumbria County Council (P63a)	-	2,500	(237)	-	2,263
Zero Carbon Cumbria Partnership (P65)	174,602	546,962	(484,083)	(24,512)	212,969
Misc Energy (P66)	-	33,600	(5,691)	-	27,909
Energy Savings Trust (P67)	-	149,286	(148,028)	1,264	2,522
Energy Savings Trust (P68)	640	88,502	(77,946)	-	11,196
Stonehaven Campaigns Ltd (P70)	5,227	-	(130)	(5,097)	-
Neighbourly Foundation (P71)	10,000	-	(1,218)	-	8,782

NOTE 18 Funds (continued)

	Balance at 1 April 2022 (£)	Income (£)	Expenditure (£)	Transfers (£)	Balance at 31 March 2023 (£)
Electricity North West (P73)	-	30,000	(5,695)	-	24,305
Electricity North West (P74)	-	15,000	(14,850)	-	150
National Energy Action (P75)	-	24,614	(24,614)	-	-
Voluntary Organisations' Network North East (P76)	-	4,964	(4,293)	-	671
South Lakeland District Council (P80)	-	101,460	(117,039)	15,579	-
Cumbria County Council (P81)	-	40,000	(7,682)	-	32,318
Energy Savings Trust (P82)	-	225	(225)	-	-
Total restricted funds	279,535	1,171,621	(1,059,591)	6,883	398,448
Total funds	524,588	1,392,499	(1,317,597)	-	599,490

Fixed Asset Restricted Fund
The fixed asset reserve represents the Net Book Value of restricted assets.

Core Restricted Grant - Community Foundation Tyne and Wear & Climate Nature Partnership Grant (P01b)
Grant to support development of Business Supporter Network and development of a communications system.

Small Grants - Electricity North West and others (P13b)
Investigating renewable energy potential in the Duddon Valley.

Cumbria Chamber of Commerce (P13c)
Two separately funded projects that both provided business decarbonisation support to small and medium sized enterprises. Those supported with funding from Cumbria LEP were provided with general environmental advice, a carbon audit and an energy audit. Those funded through the Allerdale and Copeland Shared Prosperity Fund were provided with an energy advice visit.

Community Energy Cumbria (P22)
This is an administrative contract with CAfS providing administrative support to Community Energy Cumbria.

Community Energy - South Lakeland District Council (P23)
Offering low carbon advice to communities and businesses in South Lakeland.

Rebuilding Together - Historic England (P34)
Developing a case study for the retrofitting of an historic building.

Local Enterprise Advice Partnership (LEAP) - Agility Eco (P48)
Energy advice services, involving calls and home visits, offered as part of the LEAP (Local Energy Advice Partnership).

Community Carbon Literacy - Emergence Foundation (P54a)
Funding for community focused carbon literacy training.

NOTE 18 Funds cont...

Scaling On Street Charging Infrastructure (SOSCI) - Innovate UK (P56)
Grant for identifying electricity charge point locations in Cumbria and advising people in the region on how to get these installed.

Electricity North West Energy Advice - Electricity North West (P59)
Home energy advice and support for those at risk of fuel poverty.

Cold to Cosy Homes 2 - Energy Savings Trust (P60)
Grant for offering home energy saving advice in Cumbria.

Future Fair Fellfoot Forward - Durham County Council (P61)
Supporting rural communities in the region to move towards a low carbon future.

NW Community Energy Hub - Electricity North West (P62)
Hosting a community energy hub for the region which will support the energy for communities, including increasing the rate of deployment, innovation and growth and increase the amount of resources and skills that can benefit vulnerable customers.

Greener Schools - Walney Extension Community Fund (P63)
Cumbria Local Enterprise Partnership; working with local school children to develop sustainable energy in their schools.

NOTE 18 Funds cont...

Copeland Recycling - Cumbria County Council (P63a)
Grants for recycling infrastructure in schools.

Zero Carbon Cumbria Partnership (P65)
National Lottery; supports the Zero Carbon Cumbria partnership and moving Cumbria towards achieving zero carbon.

Misc Energy (P66)
Small grants for the delivery of home and business energy advice services across Cumbria.

Energy Savings Trust (P67)
This is the third round of the Cold to Cosy Homes Project, delivering energy saving advice to homes and businesses across Cumbria.

Retrofit for Cumbria - Energy Savings Trust (P68)
Grant for offering home energy with the focus on retrofitting their homes.

Youth panel - Stonehaven Campaigns Ltd (P70)
Developing a youth panel on climate change in Copeland.

Carbon offset - Neighbourly Foundation (P71)
Developing a Cumbrian carbon 'offsetting' scheme linking businesses, communities and individuals to local community led carbon saving and conservation projects.

Electricity North West Accelerating Community - Electricity North West (P73)
Supporting the development of community and local energy in the North West of England, to pilot new ways of working, scale up existing models and tackle any barriers to progress of community energy schemes.

Electricity North West Farm Futures - Electricity North West (P74)
Funding to investigate the demand for and viability of farm renewables in the Fellfoot Forward area of the Pennines Area of Outstanding Natural Beauty.

Smart Energy GB - North Energy Action (P75)
Funding for part of a campaign to inform and inspire people about smart meters and the benefits they can bring particularly targeting the over 65s.

Going Green Together - Voluntary Organisations' Network North East (VONNE) (P76)
Led by Voluntary Organisations' Network North East (VONNE) in partnership with Side Labs, Smart Carbon, Genee and Cumbria CVS, CAfS received National Lottery funding to help deliver the Going Green Together initiative.

Shared Prosperity - South Lakeland District Council and Eden District Council (P80)
This was the first phase of funding from the UK Shared Prosperity Fund, part of the Government's levelling up programme to tackle fuel poverty.

CCC Public Health - Cumbria County Council (P81)
Funding to provide assistance to the most vulnerable and those most at risk of fuel poverty.

Community Retrofit and Renewables - Energy Savings Trust (P82)
A two year programme with the aim of increasing the uptake of retrofit energy efficient measures such as solar power and heat pump systems.

NOTE 18 Funds cont...

Net Zero and Rurality - Innovate UK (P83)
Funding for a 3-month feasibility study to identify projects that will tackle the non-technical barriers to decarbonisation in rural South Lakeland.

Cold to Cosy - Energy Savings Trust - Energy Industry Voluntary Redress Scheme (P84)
Energy advice services, involving calls and home visits as well as Energy Champions training and attendance at events across Cumbria. It is a free service to householders across the county (subject to broad eligibility criteria for home visits) to improve energy efficiency, reduce fuel costs and enhance comfort in the homes of vulnerable people at risk of fuel poverty.

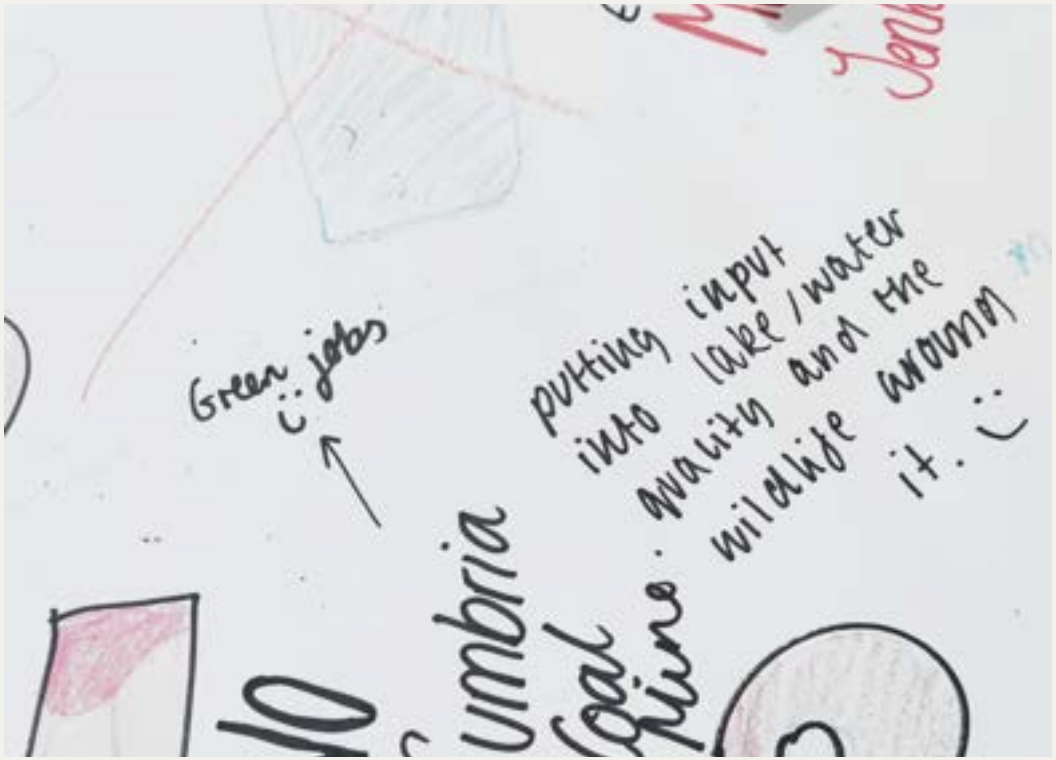
Local Energy Advice Demonstrator (LEAD) - Liverpool City Region (P85)
Part of the Cold to Cosy Homes service, offering free retrofit advice to hard-to-reach communities and
for hard-to-treat homes. The project focuses on advising on the key government-backed energy efficiency grants, providing a small number of fully funded HRPs and will offer thermal imaging this autumn/winter.

Octopus Renewables Infrastructure Trust (ORIT) - Charitable Giving (P86)
Community-led project to raise awareness and uptake of clean energy and energy efficiency solutions. Achieved by supporting community volunteers to deliver free home heat loss surveys.

W&F SPF Business Decarbonisation - UK Shared Prosperity Fund via Westmorland and Furness Council (P87)
Decarbonisation support for SME businesses and Social Enterprises in the Westmorland and Furness area. Offering subsidised or free training, events and consultancy, including carbon audits, building energy advice, low carbon food and electric vehicle advice, until Jan 2025.

NGN Cadent Pilot - Northern Gas Networks (P88)
Pilot project run by NGN to develop a "one stop shop" to deliver a complete range of fully funded financial and energy efficiency measures to support fuel poor customers. Our role was to provide energy advice home visits to clients identified by their single point of contact organisation.

W&F Household Support - Westmorland and Furness Council (P89)
To provide direct support to eligible households through fuel vouchers, professional install of energy
saving measures and replacement old, inefficient white goods.



NOTE 19 Analysis of the net assets between funds

	Unrestricted funds			
	General (£)	Designated funds (£)	Restricted funds (£)	Total funds at 31 March 2024 (£)
Current year				
Tangible fixed assets	-	-	15,114	15,114
Fixed asset investments	27,250	-	-	27,250
Current assets	385,239	57,769	451,361	894,369
Current liabilities	(298,323)	-	-	(298,323)
Total net assets	114,166	57,769	466,475	638,410

Prior year	Unrestricted funds general (£)	Restricted funds (£)	Total funds at 31 March 2023 (£)
Fixed asset investments	27,250	-	27,250
Current assets	218,401	428,747	647,148
Current liabilities	(44,609)	(30,299)	(74,908)
Total net assets	201,042	398,448	599,490

NOTE 20 Analysis of net funds

	At 1st April 2023 (£)	Financing cash flows (£)	At 31 March 2024 (£)
Current year			
Cash at bank and in hand	483,018	100,260	583,278
Net funds	483,018	100,260	583,278

	At 1st April 2022 (£)	Financing cash flows (£)	At 31 March 2023 (£)
Prior year			
Cash at bank and in hand	350,610	132,408	483,018
Net funds	350,610	132,408	483,018

NOTE 21 Related party transactions

During the year the charity made the following related party transactions:

Small World Consulting Limited

The charity's patron is a director of this company. During the year £25,538 (2023: £14,500) was paid to the company for consultancy services. Training services were also carried out by the charity and sales of £895 (2023: £nil) were made to the company.

Future Fixers

One of the trustees who served during the year is also a director of this CIC. During the year, transactions with the CIC amounted to £16,935 (2023: £300).

Community Energy Cumbria Limited

The charity holds shares in this community benefit society as well as managing the administrative functions of the society.
During the year services of £2,750 (2023: £2,500) were paid to the charity for administration services provided.

Cumbria Wildlife Trust

One of the trustees who served during the year is also a director of this charity. During the year, services of £300 (2023: £nil) were paid to the charity.

Futureproof Cumbria

England & Wales - Charity number 1123155

Accounts

COMPANY REGISTRATION NUMBER: 06492907

CHARITY REGISTRATION NUMBER: 1123155

CUMBRIA ACTION FOR SUSTAINABILITY

COMPANY LIMITED BY GUARANTEE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

David Allen
Chartered Accountants & Statutory Auditor
Dalmar House
Barras Lane Estate
Dalston
Carlisle
CA5 7NY

CUMBRIA ACTION FOR SUSTAINABILITY

COMPANY LIMITED BY GUARANTEE

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CUMBRIA ACTION FOR SUSTAINABILITY

COMPANY LIMITED BY GUARANTEE

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees	Mr T Foster Ms T Hart Mr T C Boden, (Secretary and Treasurer) Ms K C Bentley-Brown (resigned 18 January 2023) Mr A Banford Mr P Hewetson Mr D A Beuzeval, (Chair) Ms M Barnett
Charity Registration Number	1123155
Company Registration Number	06492907 The charity is incorporated in England and Wales.
Registered Office	Eden Rural Foyer Old London Road Penrith CA11 8ET
Principal Office	Eden Rural Foyer Old London Road Penrith CA11 8ET
Auditor	David Allen Chartered Accountants & Statutory Auditor Dalmar House Barras Lane Estate Dalston Carlisle CA5 7NY

TRUSTEES' REPORT

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2023.

Chairs Report

The United Nations recently concluded that the world is warming faster than at any point in recorded history and the Met Office has reported that 2022 was the warmest year ever in the United Kingdom.

In the last year we have responded to this increasing climate emergency by expanding our engagement with individuals, communities and organisations across Cumbria and beyond and creating new opportunities to promote and facilitate low carbon living. This has increased our impact, and reach, through, for example, the ongoing development of Zero Carbon Cumbria, the further expansion of our Carbon Literacy Training, a growing network of volunteer Community Climate Champions and Energy Champions, and the development of new initiatives including Community Retrofit and Renewable projects.

On behalf of the trustees, I would therefore like to thank our staff and volunteers, as well as individual and organisational supporters, for all they have done in 2022/23 and all they are doing now to help make our net zero vision a reality. This includes Innovate UK, Energy Saving Trust, Liverpool City Region Combined Authority (via the Department for Energy Security and Net Zero), Octopus Renewables Infrastructure Trust and Westmorland and Furness Council (via the UK Shared Prosperity Fund) who are all making significant contributions to our work in 2023/24.

Although realistic about the challenges we face, such as changing political priorities and increased competition for funding, there is much to look forward to with more individuals and organisations recognising the need to and benefits of addressing the climate emergency.

Mr D A Beuzeval
Chair of Trustees

OBJECTIVES AND ACTIVITIES

Cumbria Action for Sustainability (CAfS) is Cumbria's leading climate change and sustainability organisation. Our vision is for a zero carbon Cumbria which is socially, environmentally and economically beneficial for all.

We aim to achieve this by promoting and facilitating low carbon living and its benefits - inspiring and supporting individuals, communities and organisations across Cumbria and beyond to decarbonise lives and businesses as soon as possible and by 2037 or sooner.

We carry out our work according to our core values which are to ensure our work is:

Evidence based. We will:

- ensure our plans and projects are informed by the best evidence available
- be transparent about who funds our work and our data sources
- collate and share evidence of the impact of our work
- keep up to date with relevant evidence produced by others
- continue to improve our monitoring and evaluation methods

Positive. We will:

- communicate a clear vision of what is possible
- promote positive case studies, solutions and co-benefits
- judge actions not people
- inspire activity
- highlight successes

Collaborative. We will:

- share our knowledge and experience
- seek to work with a diverse range of partners
- establish what we can bring to a partnership - what gap we can fill
- focus on what would produce the best outcome for the environment
- go the extra mile
- help our colleagues

We work with individuals, organisations and communities to promote and facilitate low carbon living. We provide practical support for the development of low carbon plans and policies for places, communities, businesses, local authorities, other organisations and individuals. We inspire behaviour change and seek to deliver sustained shifts from high to low carbon emissions through new social norms and influencing key policies, strategies and funding streams.

Our work is delivered in partnership with local community groups, national and local government, associated agencies, other environmental charities, green businesses, and the public. We have around 40 projects underway at any one time, and a network of supporters subscribing to our newsletter.

Our organisational strategy identifies our key focus areas of activity, based on the needs of the community and the skills and capacity of the staff team. Our website www.cafs.org.uk provides fuller details of our work and access to our resources and publications.

Public benefit

CAfS has complied with the duty in Section 17(5) of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity.

ACHIEVEMENTS AND PERFORMANCE

The Charity's achievements are set out below headlining each core segment.

Zero Carbon Cumbria

The Zero Carbon Cumbria Project (ZCCP) has continued to build momentum. During 2022/23 we launched the Zero Carbon Cumbria website which acts as a hub to showcase carbon saving activities across Cumbria and inspire action. We have been very encouraged by the success of the website and the positive feedback. During the year we supported a wide range of community-led activities including more than 90 events as part of Great Big Green Week in 2022 compared to around 35 events in 2021. We estimate that around 1,300 people participated in the various events and other activities. The innovative Staveley village e-bike scheme was also launched during Great Big Green Week. We supported this project with one of our community climate grants and other communities are keen to replicate it.

By the end of March 2023, we had allocated £73,200 of our Community Climate Grant fund to support 29 projects including 8 which addressed disadvantage either in terms of the people they support (e.g. young people with learning difficulties) or because they are based in areas with high levels of multiple deprivation.

We delivered a series of very popular Climate Solutions for Cumbrian Landscapes webinars as part of our events programme, each of which brought together key stakeholders in a particular topic such as peatlands. There were over 400 registrations for the five events and feedback was excellent. We also held our second youth climate summit, focusing on transport, which was attended by over 60 students from 10 schools.

We worked closely with the Cumbria Local Authorities during local government reorganisation and have established excellent relations with both new unitary authorities, Cumberland Council and Westmorland and Furness Council.

We established a Strategic Oversight Board of key people for the ZCCP Partnership. This board has been very effective in moving forward the sector groups which will be critical to achieving ZCCP's overall ambition of a net-zero Cumbria by 2037 as they will produce the detailed emissions reduction action plans which will form the basis of a decarbonisation plan for Cumbria.

We updated our Cumbria carbon baseline and prepared suggested trajectories to net-zero for our major emission sources of buildings, transport and mobility, food and drink, other things we buy and land use. These suggested trajectories will inform the priority emission reduction action plans which are being developed by the sector groups.

Carbon Literacy

Our Carbon Literacy training service continues to grow, with increasing interest from organisations wishing to formally certify their staff or members as Carbon Literate via our accredited courses. We were one of only ten organisations in the world to receive the prestigious award of Platinum Carbon Literate Organisation Status - the highest award level. Our team of expert trainers delivered over 40 training courses and support sessions and worked with a wide range of organisations. These include town and district councils, local colleges, voluntary organisations and the expansion of our reach across the north of England via partnership with community energy groups and Voluntary Organisation's Network North East. During the financial year 2022/23, we reached the milestone of training our 1,000th delegate!

In addition to the reach of this professional training programme, the community climate champions project went from strength to strength, building and supporting a network of volunteers who delivered climate-related events and conversations reaching 772 people in every district in Cumbria.

Home Energy and Efficiency

The Cold to Cosy Homes service continued to be very successful. With energy price increases impacting significantly on disposable income in 2022, we have played an important role in providing essential energy saving advice to vulnerable households and making referrals for draught proofing installations.

In total during the year, we provided advice to 2,711 households which included 732 home visits and we were delighted to be short listed finalists for the Community Energy 2022 Fuel Poverty Action Award.

Low Carbon Communities

Our Solar Made Easy project grew from a pilot in Ambleside to a programme rolled out across seven communities in Cumbria, including Keswick, Arnside, Levens, Duddon Valley and Kendal. We've developed strong relationships with both community sustainability groups, who work with us to deliver the scheme locally, and a pool of local vetted solar PV installers, who we refer households on to. Around 100 householders had been supported to get quotes for solar by the end of the financial year 2022/23. In Keswick, we also worked with the local group (Sustainability Keswick) to deliver a feasibility study looking into roof-top solar, EV charge points, and community car clubs. This was funded by the Rural Community Energy Fund.

Business support continued in South Lakeland, with 12 businesses receiving a carbon, environmental and energy audit. Very similar support was also delivered in Barrow to 10 business as part of the ERDF funded Low Carbon Barrow scheme. Through these support programmes we have built up a strong network of Cumbrian organisations who are all working to support businesses to decarbonise. We collaborate to provide businesses with access to a range of specialisms and help each other to promote opportunities to businesses. We also began the Going Green Together project with VONNE (Voluntary Organisation Network North East) and other partners to provide a programme of support to voluntary, community and social enterprise sector organisations.

This year, our work with farmers included a new focus on renewable energy, through an Electricity North West funded project. We carried out renewable energy assessments on farms to understand their potential for renewables, and facilitated discussions with Electricity North West around grid capacity and connection, which is a major barrier to the adoption of renewables for remote farms.

Funders and partners

In 2022/23 CAfS received £1,392,499 for its activities from a wide range of sources. These include charitable trusts and foundations, national and local grant givers, local government and associated agencies, businesses and of course, individuals who may have taken up our services or attended one of our events and training. We also secured funding through third parties by developing several projects in partnership with others. All our activities are aligned to our charitable purposes, irrespective of funding source. The Trustees would like to thank all our donors and the following funding partners and clients for their support this year including:

Agility Eco
Allerdale Borough Council (Winter Warmth Fund)
Alston Moore Community Energy
Arnold Clark Automobiles Ltd
Barrow-in-Furness Borough Council
Climate Coalition
Community Energy Cumbria
Copeland Community Fund
Cumbria Chamber of Commerce
Cumbria Community Foundation
Cumbria County Council
Durham County Council
Eden District Council
Electricity North West
Emergence Foundation
Energy Saving Trust - Energy Redress
Home Group
Historic England
Innovate UK
Kendal Town Council
National Energy Action (NEA)
National Lottery
Neighbourly Foundation
Nisa
RES Wind Farm Holdings
Rural Community Energy Fund Keswick and Cockermouth
Shed One Gin
South Lakeland District Council
Stonehaven Campaigns Ltd
Sustainable Keswick
The Climate Movement
The Ebico Trust
The Fellside Flower Company
UK Shared Prosperity Fund
Voluntary Organisations' Network North East
Walney Extension Community Fund

And all our individual donors.

FINANCIAL REVIEW

Turnover remained buoyant again in the year to 31 March 2023 at £1,392,499 with notable contributions from the Zero Carbon Cumbria project of £598,768 (2022: £587,160) as well as Cold to Cosy Home phase 3 and Retrofit for Cumbria which contributed £149,286 and £88,501 respectively. Towards the end of the year CAfS received £101,460 via the UK Shared Prosperity Fund part of the government's levelling up programme to tackle fuel poverty. Taking account that 2022 was a thirteen month period, Trustees consider that turnover has therefore increased by 1.3% in relative terms.

Earned income increased to £199,190 in the year to 31 March 2023 compared to £164,282 in the thirteen month period to 31 March 2022. Carbon Literacy increased relatively to £51,770 (2022: £52,013 for thirteen months) but home energy services reduced slightly from £101,574 to £90,984 in absolute terms. Contract and other services increased from £2,559 to £56,437 thanks to work that CAfS carried out for various entities as follows: a feasibility study commissioned by Keswick and Cockermouth Rural Community Energy Fund, the provision of a de-carbonising business diagnostic services to Barrow Borough Council and a study to promote place based learning about the environment and sustainability in Cumbrian schools through Cumbria County Council.

Expenditure increased to £1,317,597 in the year to 31 March 2023 compared to £1,249,129 In the thirteen month period to 31 March 2022 largely due to the increase in employment costs following the implementation of a new pay and grading system as well as an increase in the overall workforce from 19 to 23 full time equivalents to cater for new projects and anticipated expansion.

As detailed in the balance sheet, overall reserves increased from £524,588 to £599,490 though unrestricted reserves reduced slightly to £201,042. Funds committed to on-going projects stand at £398,448 at the year end.

Cash balances increased again in the year by £132,408 thanks to contributions in advance from project funders and stand at £483,018 at the year end.

Policy on reserves

The Trustees examine the Charity's requirement for reserves during the annual budget setting process. This is to ensure that the risks associated with the Charity's external operating environment; its income streams, planned activities and organisational commitments are all considered when determining the amount that should be set aside. The Trustees have established an 'irreducible reserve' policy whereby the unrestricted reserve held by the Charity is sufficient to i) meet all liabilities of the Charity in the event that it winds up its activities; ii) include a general reserve of £20k for unforeseen items. In addition, £27,250 of the Charity's reserves were invested in shares with Community Energy Cumbria and Burneside Community Energy.

In September 2023, the Trustees carried out a review of the level required to meet the criteria of the 'irreducible reserve' and concluded that the amount should be increased from £79,060 to £90,000. At 31 March 2023, Trustees consider that unrestricted reserves for core central services stand at £134,029 which is £44,029 above the 'irreducible reserve'.

Investment policy and objectives

The majority of the charity's funds are to be spent in the short term and are held in a current account with Unity Trust. If cashflow is sufficient, additional funds are held in a 30-day access savings account to maximise income and longer-term investments such as share purchases are made. All investments are considered in line with expected demands on funds, assessment of any potential associated risks and our ethical approach to investment.

PLANS FOR FUTURE PERIODS

Aims and key objectives for future periods

A number of projects commenced towards the financial year 2022/23 which will be delivered in 2023/24 including a £101,465 scheme through UK Shared Prosperity Fund to help tackle fuel poverty, a £40,000 outreach programme funded by Cumbria County Council to provide assistance to the most vulnerable by offering free home energy advice visits and energy improvements thus building on the work of the Cold to Cosy Homes projects and the award of £275,790 from the Energy Redress Scheme to support energy customers in vulnerable situations by increasing the uptake of energy efficient systems such as solar power and heat pumps.

Since the year end, CAfS has been successful with bids to supply home energy services to South Lakes Housing and Home Group who both provide social housing in the region. In addition, phase 4 of the Cold to Cosy Homes programme will start in 2023/24 as well as an Innovate inspired project to create a Net Zero Hub. Pilot schemes are also commencing including a scheme to target hard-to-reach consumers and hard-to-treat properties working with the Department of Energy Security and Net Zero (DESNZ); a scheme with Octopus Renewables Infrastructure Trust to make use of thermal imaging technology to identify home heat loss and an initiative to provide a one-stop-shop to deliver a range of fully funded financial and energy efficient measures to support vulnerable consumers through Northern Gas Networks and Cadent.

In order to deliver these projects, CAfS is investing in its capacity and skills to work with these partners to achieve our aims thus contributing to a Net Zero Cumbria.

Finally, we have exciting plans to increase our profile with a forward thinking marketing plan so we can further expand our outreach and impact.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Nature of governing document

The charity is controlled by its governing document. Cumbria Action for Sustainability (CAfS) is a registered charity and company limited by guarantee, having no share capital. It was incorporated on 4 February 2008 and registered with the Charity Commission on 11 March 2008. The Memorandum and Articles of Association are the primary governing documents of the charity.

Recruitment and appointment of trustees

(As outlined in the Articles of Association)
The composition of the Board of Directors (who are also trustees of the charity) shall be as follows:
(1) Not more than ten persons elected from the members
(2) Not more than two persons from a single organisation

No person other than a Director retiring may be appointed a Director at any general meeting unless:
1) he or she is recommended for re-election by the Directors; or
2) not less than fourteen nor more than thirty five clear days before the date of the meeting, the Charity is given notice that:
(a) is signed by a member entitled to vote at the meeting;
(b) states the member's intention to propose the appointment of a person as a Director
(c) contains the details that, if the person were to be appointed, the Charity would have to file at Companies House; and
(d) is signed by the person who is to be proposed to show his or her willingness to be appointed.

All members who are entitled to receive notice of a general meeting must be given not less than seven nor more than twenty-eight clear days' notice of any resolution to be put to the meeting to appoint a Director other than a Director who is to retire by rotation.

The Directors may appoint a person who is willing to act to be a Director.

A Director appointed by a resolution of the other Directors must retire at the next annual general meeting and must not be taken into account in determining the Directors who are to retire by rotation.

The appointment of a Director, whether by the Charity in general meeting of the other Directors, must not cause the number of Directors to exceed any number fixed as the maximum number of Directors.

Induction and training of trustees

Trustees are provided with an induction covering the work of the charity as well as training in governance skills. They are encouraged to meet with staff and other trustees, and a sum of monies is set aside each year so that they can attend seminars, training and events to assist them in their role. The chair, secretary and treasurer roles are elected by the board after the AGM.

Arrangements for setting key management personnel remuneration

The trustees are responsible for approving the remuneration of the key management personnel. All members of the board give their time voluntarily and receive no benefit from the charity for their work as trustee. Any expenses reclaimed from the charity are set out in the accounts.

Organisational structure

The Charity operates with a Board of Directors, who are also Trustees for the purposes of charitable law. The Board meets quarterly as a minimum. Under the requirements of the Memorandum and Articles of Association the Board of Directors 'step down' en masse at each AGM though they can then be re-elected individually, or en masse, as voted by the Charity's members. The Board seeks to ensure that the diversity of Cumbria, both in people and geography, as well as a range of technical skills are represented on the committee.

CAfS' constitution allows for a Board of up to 10 persons. In 2022/23 the Board had eight members until January 2023 and seven members have continued since then. Their biographies can be found at www.cafs.org.uk/about-cafs/cafs-trustees. New members are recruited through a structured process based on the skills needed. All members of the Board give their time voluntarily and receive no benefit from their Charity for their work as a Trustee. Any expenses reclaimed from the Charity are set out in the accounts.

The Trustees have overall responsibility for financial management, organisational strategy and compliance with the charitable purposes of the organisation. Financial management and general management responsibilities are devolved within our policies and procedure frameworks to the Chief Executive and senior members of staff. At year end, the Charity had 35 staff (23 FTE) with responsibility for specific projects and activities delegated across the staff team. The Chief Executive reports to the Trustees at each quarterly meeting, along with relevant staff members if required.

Pay policy & life work balance

In September 2022, CAfS introduced a new pay and grading structure to ensure that staff are paid according to a graded salary scale which reflects the differences in responsibility, skills and capabilities required in various roles. The scale has been established in line with market rates for similar roles in similar organisations. The ratio between the salaries of the highest and lowest paid members of staff at 31 March 2023 stood at 2.56 to 1. Since the 2023/24 pay award was implemented on 1 April 2023, the ratio is now 2.42 to 1.

All of the staff in the organisation are part time and, whilst this has partly evolved due to funding availability, there is a strong belief in the benefits of this improved work life balance to employee welfare.

All staff are enrolled in the company's personal pension scheme (6% employer contribution) which has also been adopted as our auto enrolment scheme since November 2016.

As the majority of our staff adopt hybrid home-office working habit we need to ensure that we have the policies and support in place to meet their needs together with those of the Charity.

Fundraising

Although the majority of CAfS income comes from grant sources, we also receive funds from public and business donations. We promote the giving of donations to CAfS through our website, newsletter and social media accounts and directly contact individuals or organisations through these media and on occasion by phone or email to see if they would be interested in making a donation to us. We also use third party commercial participators or professional fundraisers to encourage donations.

We follow the fundraising codes of practice as set out by the Fundraising Regulator. Any direct contacting of organisations or individuals for fundraising by our own staff is carried out according to our policies on fundraising, data protection and safeguarding for vulnerable people. We have written agreements in place with any third party who is helping raise funds for us and ensure that all our third-party fundraisers are registered with the Fundraising Regulator. No complaints were received by the charity for the purpose of fund-raising.

Relationships with related parties

These are detailed in note 22 to the accounts.

Major risks and management of those risks

Risk management

The board of trustees has assessed the major risks to which CAfS is exposed and systems and procedures have been put in place to manage those risks. This includes a Strategic Risk Register which is assessed quarterly and is reported as a RAG dashboard to trustees as a standard agenda item at full board meetings. The risks to ongoing funding are mitigated by a comprehensive funding plan and pipeline against the capacity of CAfS to deliver what is required to meet a Zero Carbon Cumbria and the pressing climate emergency.

FINANCIAL INSTRUMENTS

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments.
The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.
The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.
The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.
Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

Statement of trustees' responsibilities

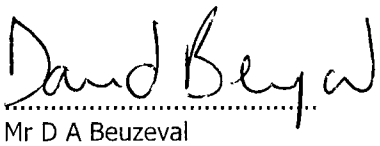
The trustees (who are also the directors of Cumbria Action for Sustainability for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 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. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its 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 apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 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 can 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.

The annual report was approved by the trustees of the charity on 4 December 2023 and signed on its behalf by:



Mr D A Beuzeval
Trustee

CUMBRIA ACTION FOR SUSTAINABILITY

COMPANY LIMITED BY GUARANTEE

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CUMBRIA ACTION FOR SUSTAINABILITY

OPINION

We have audited the financial statements of Cumbria Action for Sustainability (the charitable company) for the year ended 31 March 2023, which comprise the Statement of financial activities, Balance sheet, Statement of cash flows, and Notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

OTHER INFORMATION

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

OPINION ON OTHER MATTER PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report, which includes the directors' report prepared for purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the Trustees' report has been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Trustees' report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the trustees' responsibilities statement [set out on page 13], the trustees (who are also the directors of the charitable company for the purpose of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

AUDITOR RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our audit procedures were designed to respond to those identified risks, including non-compliance with laws and regulations (irregularities) and fraud that are material to the financial statements. Our audit procedures included but were not limited to:

- Discussing with the Trustees and Management their policies and procedures regarding compliance with laws and regulations;
- Communicating identified laws and regulations throughout our engagement team and remaining alert to any indications of non-compliance throughout our audit; and
- Considering the risk of acts by the charity which were contrary to the applicable laws and regulations, including fraud.

Our audit procedures in relation to fraud included but were not limited to:
- Making enquiries of the Trustees and Management on whether they had knowledge of any actual, suspected or alleged fraud;
- Gaining an understanding of the internal controls established to mitigate risks related to fraud;
- Discussing amongst the engagement team the risks of fraud; and
- Addressing the risks of fraud through management override of controls by performing journal entry testing.

We are not responsible for detecting fraud and preventing non-compliance and cannot be expected to detect all fraud and non-compliance with all laws and regulations. The primary responsibility for the prevention and detection of irregularities including fraud rests with both the Trustees and Management. As with any audit, there remained a risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

- Conclude on the appropriateness of the trustees use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

A Welton

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ALISON WELTON (Senior Statutory Auditor)
For and on behalf of
David Allen
Chartered Accountants & Statutory Auditor

Dalmar House
Barras Lane Estate
Dalston
Carlisle
CA5 7NY

Date: 4.12.2023

CUMBRIA ACTION FOR SUSTAINABILITY

COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023 (INCLUDING INCOME AND EXPENDITURE ACCOUNT AND STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Income from:					
Donations, legacies and grants receivable	3	19,809	1,170,713	1,190,522	1,323,283
Other trading activities	4	198,282	908	199,190	164,282
Investment income	5	2,787	-	2,787	977
Total income		220,878	1,171,621	1,392,499	1,488,542
Expenditure on:					
Charitable activities	6	(258,006)	(1,059,591)	(1,317,597)	(1,249,129)
Total expenditure		(258,006)	(1,059,591)	(1,317,597)	(1,249,129)
Net (expenditure)/income		(37,128)	112,030	74,902	239,413
Transfers between funds		(6,883)	6,883	-	-
Net movement in funds		(44,011)	118,913	74,902	239,413
Reconciliation of funds					
Total funds brought forward		245,053	279,535	524,588	285,175
Total funds carried forward	19	201,042	398,448	599,490	524,588

CUMBRIA ACTION FOR SUSTAINABILITY

COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023 (CONTINUED)
(INCLUDING INCOME AND EXPENDITURE ACCOUNT AND STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES)

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	10,778	1,312,505	1,323,283
Other trading activities	4	164,282	-	164,282
Investment income	5	977	-	977
Total income		176,037	1,312,505	1,488,542
Expenditure on:				
Charitable activities	6	(110,894)	(1,138,235)	(1,249,129)
Total expenditure		(110,894)	(1,138,235)	(1,249,129)
Net income		65,143	174,270	239,413
Transfers between funds		(3,342)	3,342	-
Net movement in funds		61,801	177,612	239,413
Reconciliation of funds				
Total funds brought forward		183,252	101,923	285,175
Total funds carried forward	19	245,053	279,535	524,588

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 and 2023 is shown in note 19.

CUMBRIA ACTION FOR SUSTAINABILITY

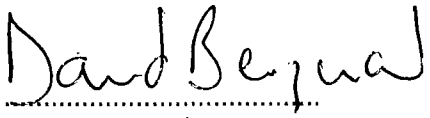
COMPANY LIMITED BY GUARANTEE

BALANCE SHEET AS AT 31 MARCH 2023

	Note	2023 £	2022 £
Fixed assets			
Investments	15	27,250	27,250
Current assets			
Debtors	16	164,130	192,511
Cash at bank and in hand		483,018	350,610
		647,148	543,121
Creditors: Amounts falling due within one year	17	(74,908)	(45,783)
Net current assets		572,240	497,338
Net assets		599,490	524,588
Funds of the charity:			
Restricted income funds			
Restricted funds	19	398,448	279,535
Unrestricted income funds			
Unrestricted funds		201,042	245,053
Total funds	19	599,490	524,588

Registration number: 6492907

The financial statements on pages 20 to 43 were approved by the trustees, and authorised for issue on 4 December 2023 and signed on their behalf by:



Mr D A Beuzeval
Trustee

CUMBRIA ACTION FOR SUSTAINABILITY

COMPANY LIMITED BY GUARANTEE

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2023

	Note	2023 £	2022 £
Cash flows from operating activities			
Net cash income		74,902	239,413
Adjustments to cash flows from non-cash items			
Depreciation		-	197
Interest and dividends received	5	(2,787)	(977)
		72,115	238,633
Working capital adjustments			
Decrease/(increase) in debtors	16	28,381	(78,468)
Increase in creditors	17	29,125	38,589
Net cash flows from operating activities		129,621	198,754
Cash flows from investing activities			
Interest receivable and similar income	5	602	112
Income from dividends	5	2,185	865
Revaluation of investments		-	1,500
Net cash flows from investing activities		2,787	2,477
Net increase in cash and cash equivalents		132,408	201,231
Cash and cash equivalents at 1 April		350,610	149,379
Cash and cash equivalents at 31 March		483,018	350,610

All of the cash flows are derived from continuing operations during the above two periods.

1 CHARITY STATUS

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:
Eden Rural Foyer
Old London Road
Penrith
CA11 8ET

The principal place of business is:
Eden Rural Foyer
Old London Road
Penrith
CA11 8ET

These financial statements were authorised for issue by the trustees on 4 December 2023.

2 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). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Cumbria Action For Sustainability 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.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £1.

2 ACCOUNTING POLICIES (continued)

Going concern
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Disclosure of long or short period
The prior period reflects the results for a 13 month period from 1 March 2021 to 31 March 2022. The reason for this change was to align the year end with reporting purposes for Grants received. As a result of this extended period, the comparative amounts are not entirely comparable. It was the decision of the trustees to change the year end.

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. Actual results may differ from these estimates.

Income
All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released. Grants receivable have been included within donations, legacies and grants receivable as these have been provided for core funding.

Investment income

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

2 ACCOUNTING POLICIES (continued)

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Charitable activities

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.

Governance costs

Governance costs include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

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.

Depreciation and amortisation

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:

Asset class	Depreciation method and rate
Fixtures and fittings	25% reducing balance

2 ACCOUNTING POLICIES (continued)

Fixed asset investments

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

Trade debtors

Trade debtors and other debtors are measured at their recoverable amounts. Prepayments are calculated as amounts paid during the financial year, but which relate to a future financial period. Accrued income is recognised where the entity is entitled to income in the financial period, but the receipt does not occur until a future financial year.

Cash and cash equivalents

Includes all cash held and in bank current and deposit accounts.

Trade creditors

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.

Fund structure

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.

2 ACCOUNTING POLICIES (continued)

Pensions and other post retirement obligations

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the statement of financial activities in the period to which they relate.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Recognition and measurement

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.

Investments

Investments are included at cost.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

3 INCOME FROM DONATIONS, LEGACIES AND GRANTS RECEIVABLE

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Donations and legacies;				
Donations	18,809	-	18,809	10,778
Grants;				
The Big Lottery	-	527,804	527,804	587,160
South Lakeland District Council	-	143,419	143,419	100,000
Cumbria Community Foundation	-	2,846	2,846	-
Eden District Council	-	9,166	9,166	-
Energy Saving Trust	-	264,304	264,304	277,776
Electricity North West	-	73,050	73,050	27,500
Walney Extension Community Fund	-	12,500	12,500	-
The Climate Movement	-	6,000	6,000	27,755
Durham County Council	-	15,849	15,849	19,784
SOSCI	-	(10,620)	(10,620)	51,973
Stonehaven	-	-	-	166,083
Copeland Borough Council	-	-	-	7,650
Cumbria LEP	-	-	-	4,450
VONNE	-	8,664	8,664	-
Historic England	-	6,717	6,717	2,074
Alston Moor Community Energy	-	-	-	15,000
Allerdale Borough Council	-	-	-	10,000
Energy Local Duddon Valley project	-	-	-	5,300
Neighbourly Ltd	-	-	-	10,000
Cumbria County Council	-	82,100	82,100	-
RES Wind Farm Holding Fund	-	3,300	3,300	-
Arnold Clark	-	1,000	1,000	-
National Energy Action	-	24,614	24,614	-
Grant income	1,000	-	1,000	-
	19,809	1,170,713	1,190,522	1,323,283

4 INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted funds General £	Restricted funds £	Total funds 2023 £	Total 2022 £
Trading income;				
Earned income	198,282	908	199,190	164,282
	198,282	908	199,190	164,282

5 INVESTMENT INCOME

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Income from dividends;			
Dividends receivable from other unlisted investments	2,185	2,185	865
Interest receivable and similar income;			
Interest receivable on bank deposits	602	602	112
	2,787	2,787	977

6 EXPENDITURE ON CHARITABLE ACTIVITIES

	Note	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Charitable activities		258,006	962,932	1,220,938	1,191,801
Allocated support costs	7	-	91,159	91,159	53,128
Governance costs	7	-	5,500	5,500	4,200
		258,006	1,059,591	1,317,597	1,249,129

6 EXPENDITURE ON CHARITABLE ACTIVITIES (continued)

	Activity undertaken directly £	Grant funding of activity £	Activity support costs £	Total expenditure £
Charitable activities	1,177,378	43,560	96,659	1,317,597
Total for period ended 31 March 2022	1,185,247	6,554	57,328	1,249,129

7 ANALYSIS OF GOVERNANCE AND SUPPORT COSTS

Support costs allocated to charitable activities

	Governance costs £	Other support costs £	Total 2023 £	Total 2022 £
Activities	5,500	91,159	96,659	57,328

Governance costs

	Restricted funds £	Total 2023 £	Total 2022 £
Audit fees			
Audit of the financial statements	5,500	5,500	4,200
	5,500	5,500	4,200

8 GRANT-MAKING

Analysis of grants

The support costs associated with grant-making are £Nil (31 March 2022 - £Nil).

Below are details of material grants made to institutions

Name of institution	Activity	2023 £	2022 £
Sustainable Keswick (SUSKES)	Activities	-	682
Sustainable Carlisle	Activities	-	748
The Melbreak Communities	Activities	-	875
Castle Head Field Study Centre	Activities	-	750
Sustain Brampton	Activities	-	1,891
Drop Zone Youth Projects	Activities	-	1,608
Copeland Recycling Grants	Activities	237	-
Cumbria Sustainability Network	Activities	4,813	-
Youth Programme	Activities	127	-
Community Grant Fund	Activities	24,533	-
Allerdale Grants	Activities	1,750	-
Retrofit for Cumbria	Activities	12,100	-
		43,560	6,554

9 NET INCOMING/OUTGOING RESOURCES

Net incoming resources for the year include:

	2023 £	2022 £
Audit fees	5,500	4,200
Depreciation of fixed assets	-	197

10 TRUSTEES REMUNERATION AND EXPENSES

During the year the charity made the following transactions with trustees:

No expenses were reimbursed to trustees during the year. During the previous year two trustees were reimbursed expenses for travel and subsistence and training amounting to a total of £265.

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

No trustees have received any other benefits from the charity during the year.

11 STAFF COSTS

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	615,463	503,246
Social security costs	45,251	36,025
Pension costs	37,200	30,150
	697,914	569,421

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year was as follows:

	2023 No	2022 No
Staff	23	19

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

11 STAFF COSTS (continued)

The total employee benefits of the key management personnel of the charity were £211,825 (2022 - £188,794).

12 AUDITORS' REMUNERATION

	2023 £	2022 £
Audit of the financial statements	5,500	4,200

13 TAXATION

The charity is a registered charity and is therefore exempt from corporation tax.

14 TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Total £
Cost		
At 1 April 2022	11,176	11,176
At 31 March 2023	11,176	11,176
Depreciation		
At 1 April 2022	11,176	11,176
At 31 March 2023	11,176	11,176
Net book value		
At 31 March 2023	-	-
At 31 March 2022	-	-

15 FIXED ASSET INVESTMENTS

	2023 £	2022 £
Other investments	27,250	27,250

15 FIXED ASSET INVESTMENTS (continued)

Other investments

	Unlisted investments £	Total £
Cost or Valuation		
At 1 April 2022	27,250	27,250
At 31 March 2023	27,250	27,250
Net book value		
At 31 March 2023	27,250	27,250
At 31 March 2022	27,250	27,250

The above relates to 27,000 £1 shares held in Community Energy Cumbria and 250 £1 shares in Burneside Community Energy.

16 DEBTORS

	2023 £	2022 £
Trade debtors	39,931	91,510
Prepayments and accrued income	124,197	100,994
Other debtors	2	7
	164,130	192,511

17 CREDITORS: amounts falling due within one year

	2023 £	2022 £
Trade creditors	34,734	24,220
Other taxation and social security	12,426	8,420
VAT	11,039	-
Other creditors	8,359	1,014
Accruals	8,350	12,129
	74,908	45,783

18 RETIREMENT BENEFIT SCHEMES

Defined contribution schemes

The charitable company operates a defined contribution pension scheme for employees. The charge to profit or loss in respect of defined contribution scheme was £37,200 (2022: £30,150).

Contributions totalling £4,999 (2022: £2) were payable to the scheme at the end of the year and are included in creditors.

19 FUNDS

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted					
General					
General fund	245,053	220,878	(258,006)	(6,883)	201,042
Restricted					
Community Energy Support South Lakeland	30,010	52,775	(57,651)	6,135	31,269
Rebuilding Together	3,456	6,717	(10,406)	233	-
Small Grants	4,805	-	(1,174)	-	3,631
LEAP	2,085	-	(2,085)	-	-
SOSCI EV Project	-	(10,620)	-	10,620	-
Copeland Recycling	-	2,500	(237)	-	2,263
Greener Schools Project	6,450	15,345	(11,051)	-	10,744
Community Carbon Literacy	14,454	-	(14,879)	1,000	575
ENW Energy Advice	18,920	28,050	(17,826)	-	29,144
Cold to Cosy Homes 2	-	26,392	(26,962)	570	-
Fellfoot Forward	952	15,849	(17,892)	1,091	-
Zero Carbon Cumbria Partnership	174,602	546,962	(484,083)	(24,512)	212,969
Misc Energy	-	33,600	(5,691)	-	27,909
Cold to Cosy Homes 3	-	149,286	(148,028)	1,264	2,522
Retrofit for Cumbria	640	88,502	(77,946)	-	11,196
Youth Panel	5,227	-	(130)	(5,097)	-
Carbon Offset	10,000	-	(1,218)	-	8,782
ENW Alston	7,934	-	(7,934)	-	-
ENW Accelerating Community	-	30,000	(5,695)	-	24,305

19 FUNDS (continued)

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
ENW Farm Futures - Agrivol	-	15,000	(14,850)	-	150
Smart Energy GB	-	24,614	(24,614)	-	-
Going Green Together	-	4,964	(4,293)	-	671
Shared Prosperity	-	101,460	(117,039)	15,579	-
CCC Public Health	-	40,000	(7,682)	-	32,318
Community Retrofit and Renewables	-	225	(225)	-	-
Total restricted	279,535	1,171,621	(1,059,591)	6,883	398,448
Total funds	524,588	1,392,499	(1,317,597)	-	599,490

	Balance at 1 March 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2022 £
Unrestricted funds					
General					
General fund	183,252	176,037	(110,894)	(3,342)	245,053
Restricted					
Community Energy Cumbria	1,737	-	(1,737)	-	-
Community Energy Support South Lakeland	856	99,999	(70,845)	-	30,010
Rebuilding Together	10,841	2,074	(9,459)	-	3,456
Small Grants	1,303	5,300	(1,798)	-	4,805
LEAP	7,563	-	(5,478)	-	2,085
Cold to Cosy	-	16,501	(16,501)	-	-
Commercial Climate Literacy	(653)	-	-	653	-
Warm Homes Eden	4,614	-	(2,458)	(2,156)	-
SOSCI EV Project	(708)	51,973	(51,265)	-	-
Zero Carbon Partnership	(7,666)	-	-	7,666	-
Greener Schools Project	16,000	4,450	(14,000)	-	6,450
Energy Surveys	2,806	-	-	(2,806)	-
Community Carbon Literacy	4,541	27,755	(17,930)	88	14,454
ENW Energy Advice	14,521	27,500	(23,101)	-	18,920

19 FUNDS (continued)

	Balance at 1 March 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2022 £
Cold to Cosy Homes 2	-	131,876	(131,876)	-	-
Future Fair Fellfoot Forward	-	12,781	(12,693)	(88)	-
Fellfoot Forward	-	6,060	(5,108)	-	952
NW Community Energy Hub	9,685	-	(9,670)	(15)	-
Green Jobs in West Cumbria	12,301	-	(12,301)	-	-
Zero Carbon Cumbria Partnership	24,182	602,810	(452,390)	-	174,602
Misc Energy	-	2,000	(2,000)	-	-
Cold to Cosy Homes 3	-	82,361	(82,361)	-	-
Retrofit for Cumbria	-	47,982	(47,342)	-	640
Green Investment Plan	-	150,000	(150,000)	-	-
Youth Panel	-	16,083	(10,856)	-	5,227
Carbon Offset	-	10,000	-	-	10,000
ENW Alston	-	15,000	(7,066)	-	7,934
Total restricted funds	101,923	1,312,505	(1,138,235)	3,342	279,535
Total funds	285,175	1,488,542	(1,249,129)	-	524,588

P13b Small Grants
Energy Local CIC; investigating renewable energy potential in the Duddon Valley.

P22 Community Energy Cumbria
This is an administrative contract with CAfS providing administrative support to Community Energy Cumbria.

P23 Community Energy Support South Lakeland
South Lakeland District Council; offering low carbon advice to communities and businesses in South Lakeland.

A transfer of £6,135 was made from unrestricted funds to support on-going work.

P34 Rebuilding Together
Historic England; developing a case study for the retrofiting of an historic building.

A transfer of £233 was made from unrestricted funds to complete this project.

19 FUNDS (continued)

P42 Commercial Climate Literacy
CAfS trains and supports a network of trainers to deliver free climate literacy training in Cumbria. The training is delivered to various organisations including business and local councils.

P48 LEAP
Energy advice services, involving calls and home visits, offered as part of the LEAP (Local Energy Advice Partnership). It is a free service to householders to improve energy efficiency, reduce fuel costs and enhance comfort in the homes of vulnerable people at risk of fuel poverty.

P50 Cold to Cosy
Energy Savings Trust; grant for offering home energy saving advice in Cumbria.

P52 ENW Alston
Electricity North West; Offering cold to cosy home energy advice to homes with Alston Moor Community Energy.

P54a Community Carbon Literacy
Emergence Foundation: funding for community focused carbon literacy training.

A transfer of £1,000 was made from unrestricted funds to support on-going work.

P55 Warm Homes Eden
Funding through Eden District Council for supporting homes in the region to become more energy efficient.

P56 SOSCI
Innovate; grant for identifying electricity charge point locations in Cumbria and advising people in the region on how to get these installed.

A transfer of £10,620 was made from unrestricted funds to clear the over accrual of income from the previous year.

P57 Zero Carbon Partnership
In 2020-21 this was the project initially set up for the establishment of what became the Zero Carbon Cumbria Partnership funded through the National Lottery.

P59 ENW Energy Advice
Electricity North West; Home energy advice and support for those at risk of fuel poverty.

P60 Cold to Cosy Homes 2
Energy Savings Trust; grant for offering home energy saving advice in Cumbria.

A transfer of £570 was made from unrestricted funds to complete this project.

19 FUNDS (continued)

P61 Fellfoot Forward
Durham County Council; supporting rural communities in the region to move towards a low carbon future.

A transfer of £1,091 was made from unrestricted funds to support on-going work.

P61a Future Fair Fellfoot Buildings
Durham County Council; supporting rural communities in the region to move towards a low carbon future, focus of this part being on how this can be done through buildings.

P62 NW Community Energy Hub
Hosting a community energy hub for the region which will support the energy for communities, including increasing the rate of deployment, innovation and growth and increase the amount of resources and skills that can benefit vulnerable customers.

P63 Greener Schools
Cumbria Local Enterprise Partnership; working with local school children to develop sustainable energy in their schools.

P64 Green Jobs in West Cumbria
A report investigating the potential for green jobs in the Cumbria region.

P65 Zero Carbon Cumbria Partnership
National Lottery; support the Zero Carbon Cumbria partnership and move Cumbria towards achieving zero carbon.

A transfer of £1,997 was made from unrestricted funds to support on-going work.

A balance of £26,509 brought forward which was identified by the trustees as being unrestricted funds has been reclassified as unrestricted in the year and transferred to unrestricted funds.

P66 Misc Energy
Small grants for the delivery of home and business energy advice services across Cumbria.

P67 Cold to Cosy Homes 3
Energy Savings Trust; grant for offering home energy saving advice in Cumbria.

A transfer of £1,264 was made from unrestricted funds to support on-going work.

P68 Retrofit for Cumbria
Energy Savings Trust; grant for offering home energy with the focus on retrofitting their homes.

19 FUNDS (continued)

P69 Green Investment Plan
Stonehaven Campaigns LTD; investigating possibilities for the green economy in Cumbria.

P70 Youth panel
Stonehaven Campaigns LTD; developing a youth panel on climate change in Copeland.

A transfer of £5,097 was permitted to be made to unrestricted funds by Stonehaven Campaigns Ltd.

P71 Carbon offset
The Neighbourly Foundation: develop a Cumbrian carbon 'offsetting' scheme linking businesses, communities and individuals to local community led carbon saving and conservation projects.

P73 Electricity North West Accelerating Community
ENW provided £15,000 in October 2022 with the aim of supporting the development of community and local energy in the North West of England, to pilot new ways of working, scale up existing models and tackle any barriers to progress of community energy schemes. CAfS engaged with communities in Kendal, Ambleside, Levens, Arnside, Keswick and the Duddon Valley to promote the use of community solar energy.

P74 Electricity North West Farm Futures
A match funded project supported by The North Pennines Area of Outstanding Natural Beauty and the Fellfoot Forward Landscape Partnership Scheme. Electricity North West provided £10,000 and Fellfoot Forward provided £5,000 to investigate the demand for and viability of farm renewables in the Fellfoot Forward are of the Pennines Area of Outstanding Natural Beauty which attracted interest from 80 farms.

P75 Smart Energy GB
National Energy Action (NEA) Action for Warm Homes provided £24,686 for the Smart Energy GB in communities programme which is part of a campaign to inform and inspire people about smart meters and the benefits they can bring particularly targeting the over 65s through a series of events across the county and giving advice to individuals. The outreach and advice achieved over 2,000 engagements.

P76 Going Green Together
Led by Voluntary Organisations' Network North East (VONNE) in partnership with Side Labs, Smart Carbon, genee and Cumrbia CVS, CAfS received National Lottery funding to help deliver the Going Green Together initiative by increasing the knowledge of Voluntary Community Social Enterprise (VCSE) organisations of the need to achieve zero carbon emissions by providing Carbon Literacy training, practical support, encouraging peer collaboration and providing technical frameworks. The finding of the final report noted that the scheme was successful in reaching out to a wide geography, leveraging funding and addressing challenges as they arose.

19 FUNDS (continued)

P80 Shared Prosperity

This was the first phase of funding from the UK Shared Prosperity Fund through Eden District Council and South Lakeland District Council, part of the Government's levelling up programme to tackle fuel poverty by increasing the warmth, comfort and safety of homes, reducing energy costs, increasing energy efficient measures and reducing greenhouse gases. The programme provided support to 243 households in the target areas exceeding its target of 165.

A transfer of £15,579 was made from unrestricted funds to support the final stages of this project.

P81 CCC Public Health

Cumbria County Council provided £40,000 funding to provide assistance to the most vulnerable and those most at risk of fuel poverty such as low income families, people on benefits people with disabilities or health conditions and those aged over 65 by giving free home energy advice visits, energy improvements and professional draughtproofing. The scheme works in conjunction with the Cold to Cosy Homes programme which in its first year delivered in-depth energy advice to 817 household across Cumbria.

P82 Community Retrofit and Renewables

CAfS was awarded £275,790 form the Energy Redress Scheme through The Energy Saving Trust which supports energy customers in vulnerable situations. It is a two year programme which commenced in January 2023 with the aim of increasing the uptake of retrofit energy efficient measures such as solar power and heat pump systems which is a crucial element of the net zero transition and seeks to build on the success of the Retrofit for Cumbria and Solar Made Easy projects already undertaken. Working with partner organisation People Powered Retrofit CAfS will provide a new design aspect to services offered and by the end of the scheme hopes to have supported 700 households with advice via events, webinars and training as well as targeting retrofit for the farming community.

20 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds		Total funds at 31 March 2023
	General	Other	
	£	£	£
Fixed asset investments	27,250	-	27,250
Current assets	218,401	428,747	647,148
Current liabilities	(44,609)	(30,299)	(74,908)
Total net assets	201,042	398,448	599,490

20 ANALYSIS OF NET ASSETS BETWEEN FUNDS (continued)

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2022 £
Fixed asset investments	27,250	-	27,250
Current assets	222,021	321,100	543,121
Current liabilities	(4,218)	(41,565)	(45,783)
Total net assets	245,053	279,535	524,588

21 ANALYSIS OF NET FUNDS

	At 1 April 2022 £	Financing cash flows £	At 31 March 2023 £
Cash at bank and in hand	350,610	132,408	483,018
Net debt	350,610	132,408	483,018

	At 1 March 2021 £	Financing cash flows £	At 31 March 2022 £
Cash at bank and in hand	149,379	201,231	350,610
Net debt	149,379	201,231	350,610

22 RELATED PARTY TRANSACTIONS

During the year the charity made the following related party transactions:

Future Fixers
(Two of the trustees who served during the year are also directors of this CIC)
During the year, transactions with the CIC amounted to £300. At the balance sheet date the amount due to/from Future Fixers was Nil (2022 - Nil).

Small World Consulting Limited
(The charity's patron is a director of this company.)
During the year £14,500 was paid to the company for consultancy services. At the balance sheet date the amount due to/from Small World Consulting Limited was Nil (2022 - Nil).

Community Energy Cumbria Limited
(a member of the senior management team is also a director of this Community Benefit Society)
During the year services of £2,500 were paid to the charity (2022: £2,500) for services provided. At the balance sheet date the amount due to/from Community Energy Cumbria Limited was Nil (2022 - Nil).

Futureproof Cumbria

England & Wales - Charity number 1123155

Accounts

COMPANY REGISTRATION NUMBER: 06492907

CHARITY REGISTRATION NUMBER: 1123155

CUMBRIA ACTION FOR SUSTAINABILITY

COMPANY LIMITED BY GUARANTEE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE PERIOD FROM 1 MARCH 2021 TO 31 MARCH 2022

David Allen
Chartered Accountants & Statutory Auditor
Dalmar House
Barras Lane Estate
Dalston
Carlisle
CA5 7NY

CUMBRIA ACTION FOR SUSTAINABILITY

COMPANY LIMITED BY GUARANTEE

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CUMBRIA ACTION FOR SUSTAINABILITY

COMPANY LIMITED BY GUARANTEE

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees	Mr T Foster (appointed 16 December 2021) Ms T Hart Mr T C Boden, (Secretary) Ms K C Bentley-Brown Mr A Banford Mr P Hewetson (appointed 16 December 2021) Mr D A Beuzeval, (Chair) Ms M Barnett
Charity Registration Number	1123155
Company Registration Number	06492907 The charity is incorporated in England and Wales.
Registered Office	Eden Rural Foyer Old London Road Penrith CA11 8ET
Principal Office	Eden Rural Foyer Old London Road Penrith CA11 8ET
Auditor	David Allen Chartered Accountants & Statutory Auditor Dalmar House Barras Lane Estate Dalston Carlisle CA5 7NY

TRUSTEES' REPORT

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the period ended 31 March 2022.

Chairs Report

Getting back to business

Following the uncertainty of previous years, this was a year when CAfS felt it could really start to make some progress toward its aims. With the end of the lockdowns and associated restrictions, project activities which had been delayed were finally able to get underway. As well as this, we continued to bring in new staff and skills to strengthen our position for the coming years and ensure that we do everything we can to support Cumbria in its transition from high carbon to low carbon living and working.

The year was the first full year of the National Lottery funded Zero Carbon Cumbria project. The team supported the strengthening and growth of the Zero Carbon Partnership to around 80 participating organisations, and started to take key actions which would form the groundwork for the years to come. I am particularly pleased by the work we have done so far with local communities. Examples include supporting community sustainability groups to deliver numerous county wide events during Great Big Green Week and the UN Conference of the Parties 26; establishing Citizens Juries for Furness and Copeland; and, launching the Community Climate Grants fund in November, which will provide over £100k in grants to Cumbrian community organisations for zero carbon action.

Another exciting event this year was the Youth Climate Summit held in October. It was attended by over 500 pupils from 15 schools. At the summit, a series of youth videos were collated and an event organised so that young people could present their recommendations to the Cabinet Member for Environment at Cumbria County Council . A youth representative also presented to the Zero Carbon Partnership and a special reception was held at the Kendal Mountain Film Festival.

Our Carbon Literacy project has continued to go from strength to strength. During the year over 65 training sessions were delivered, training 485 people and working with a range of organisations and individuals, including Cumbria County Council, Allerdale Borough Council, Copeland Borough Council, South Lakeland District Council and Eden District Council. We have received excellent feedback for these courses and I am very proud of the work our team has carried out and for establishing CAfS as a regional leader in this type of influential training.

Our home energy team benefited from the easing of restrictions - with home visits again possible they were able to continue from where they left off before the lockdown. Thanks to the hard work of the team, during 2021-22 we provided advice services to over two thousand homes in the region. We also secured another round of funding for our vital Cold to Cost homes service and were able to secure funding for a new Retrofit for Cumbria project. With the increasing cost of energy, efficiency of use becomes of ever greater importance for homes and businesses. This team is providing a valuable support for Cumbrians during the cost of living crisis.

With this increase in activities we've also been taking steps to expand our team to ensure that we have the people and skills to carry out our work successfully now and in the future. As a result we have recruited eleven new employees: these included two additions to our marketing team; two coordinators for our Zero Cumbria team; and seven new members of our growing energy advice service. This is a dramatic growth in numbers (from 22 employees at year start) and the team has done a fantastic job at making everyone feel welcome and ensuring that the CAfS spirit is maintained.

This has been a year with much to be positive about. As the limitations of lockdowns ends CAfS has made real progress in key areas whilst at the same time also establishing our teams for crucial work in the years to come. During times of change there is always a risk that things can feel overwhelming or we lose sight of our core aim; it is thanks to the excellent team at CAfS that we have been able to maintain a steady course and I am excited about where this will take us next year.

Mr D A Beuzeval
Chair of Trustees

OBJECTIVES AND ACTIVITIES

Cumbria Action for Sustainability (CAfS) is Cumbria's leading climate change and sustainability organisation. Our vision is for a zero carbon Cumbria which is socially, environmentally and economically beneficial for all.

We aim to achieve this by promoting and facilitating low carbon living and its benefits - inspiring and supporting individuals, communities and organisations across Cumbria and beyond to decarbonise lives and businesses as soon as possible and by 2037 or sooner.

We carry out our work according to our core values which are to ensure our work is:

Evidence based. We will:

- ensure our plans and projects are informed by the best evidence available
- be transparent about who funds our work and our data sources
- collate and share evidence of the impact of our work
- keep up to date with relevant evidence produced by others
- continue to improve our monitoring and evaluation methods

Positive. We will:

- communicate a clear vision of what is possible
- promote positive case studies, solutions and co-benefits
- judge actions not people
- inspire activity
- highlight successes

Collaborative. We will:

- share our knowledge and experience
- seek to work with a diverse range of partners
- establish what we can bring to a partnership - what gap we can fill
- focus on what would produce the best outcome for the environment
- go the extra mile
- help our colleagues

We work with individuals, organisations and communities to promote and facilitate low carbon living. We provide practical support for the development of low carbon plans and policies for places, communities, businesses, local authorities, other organisations and individuals. We inspire behaviour change and seek to deliver sustained shifts from high to low carbon emissions through new social norms and influencing key policies, strategies and funding streams.

Our work is delivered in partnership with local community groups, national and local government, associated agencies, other environmental charities, green businesses, and the public. We have around 20 projects underway at any one time, and a network of supporters subscribing to our newsletter.

Our organisational strategy identifies our key focus areas of activity, based on the needs of the community and the skills and capacity of the staff team. Our website www.cafs.org.uk provides fuller details of our work and access to our resources and publications.

Public benefit

CAfS has complied with the duty in Section 17(5) of the Charities Act 2011 to have due regard to public benefit guidance published by the Charities Commission.

ACHIEVEMENTS AND PERFORMANCE

The gradual lifting of covid restrictions during the year meant we were able to start making progress in projects previously delayed by the lockdowns.

Zero Carbon Cumbria

The year was the first that the National Lottery funded Zero Carbon Cumbria project really got underway. During the year new employees were brought into new positions including an Events and Training Coordinator, a Sustainability Network Coordinator and a Marketing Manager. Key work included establishing citizen's juries in Copeland and Furness; launching the £100k climate grants scheme in November; coordinating community groups to hold events during Great Big Green Week and organising a Youth Summit in October. The team supported the strengthening and growth of the Zero Carbon Partnership and took key actions which would form the groundwork for the years to come.

We are the lead partner and therefore responsible for paying out the other delivery partners share of the total grant from the National Lottery. The amounts are confirmed by the National Lottery and inline with the payment schedule forming the funding agreement. In these accounts the full amount is recognised as Grant Income from the Big Lottery and the payments to Partners are included as Expenditure for Charitable activities. The total paid out to other partners in these financial statements is £291,283.

Carbon Literacy

Our carbon literacy training service went from strength to strength during the year. We were able to deliver over 65 training sessions and work with a range of organisations and individuals. These included Cumbria County Council, Allerdale Borough Council, Copeland Borough Council, South Lakeland District Council and Eden District Council. We also secured grant funding from Emergence Foundation for another year of funding for our Community Carbon Literacy work.

Home Energy and Efficiency

The Cold to Cosy homes project continued to be as successful as ever during the year with CAfS starting the third round of the Cold to Cosy Homes service. In year the team provided energy advice services, this includes visits and advice calls, to 2232 distinct households.

CAfS also secured new funding in the year for a new Retrofit for Cumbria project which will provide retrofit advice for homes around Cumbria and crucial training for tradespeople and home owners. Already as of year end the project had held its first training webinars. CAfS looks set to continue being at the forefront of home energy efficiency advice in Cumbria.

Low Carbon Communities

The Scaling On Street Charging Infrastructure (SOSCI) electric vehicle project came to an end this year. During the project we helped to identify around 100 potential electric vehicle charge site locations, hosted webinars for local communities on installation and how to get them fitted; and promoted a share offer which raised £130,000 in community shares.

This year we also supported and played an important role in the launch of the Potential for Green Jobs in Cumbria report. The report identified the job opportunities that are good for people and the environment and showed that the county could benefit from 9,000 new jobs in low carbon industries ranging from renewable energy generation, to energy efficiency in homes and industry, to low carbon transport and waste salvage and reuse.

We also continued our support for low carbon community and business support in south Cumbria thanks to our ongoing relationship with South Lakeland District Council. During the year our carbon calculators were launched, providing a means for households and business to calculate the carbon cost of their activities. Working to support Ambleside Action for Future (AAFAF) we also carried out a feasibility study of community buildings potentially suitable for solar-PV and developed a new programme called 'Solar Made Easy'. In addition to this we continued to provide carbon reduction advice to local businesses, communities and individuals through a combination of seminars, workshops, research and one to one support.

Our Fellfoot Forward projects also continued this year. Activities included working with farmers to reduce their carbon through the Farmer Network and Carbon Connects project; attending farm carbon toolkit training; holding workshops at the Youth Climate Summit in October; putting together a Future Fair case study based on the work at Hallbankgate Farm; and, as part of our Fellfoot Forward Community Heritage Building work sending out packs and supporting materials to targeted communities.

Funders and clients

In 2021-2022 CAfS received £1,488,542 for its activities from a wide range of sources. These include charitable trusts and foundations, national and local grant givers, local government and associated agencies, businesses and of course, individuals who may have taken up our services or attended one of our events and training. We also secured funding through third parties by developing several projects in partnership with others. All our activities are aligned to our charitable purposes, irrespective of funding source. The Trustees would like to thank all our donors and the following funding partners and clients for their support this year including:

Burneside Community Energy
Durham County Council
Eden District Council
Electricity North West
Energy Saving Trust
Emergence
Fellfoot Forward
Historic England
Innovate UK
Lake District National Park Authority
North Pennines AONB
South Lakeland District Council
The Big Lottery
Appleby Heritage Action
Ambleside Action for a Future
Allerdale Borough Council
Copeland Borough Council
Neighbourly Ltd
Agility Eco
Stonehaven
Shared Future CIC

And all our individual donors

FINANCIAL REVIEW

These accounts cover the 13 month period from March 2021 to March 2022. The decision to use a 13 month accounting period this year was taken so as to align our reporting year with many of our funders, therefore simplifying the process in future years.

Income increased considerably during the year, rising by 166% (£929,241) from £559,301 to £1,488,542. This was largely due to new income streams and most notably the funding received from the National Lottery for the Zero Carbon Cumbria project (£587,160); the funding from South Lakeland District Council (£100,000); the home energy saving projects with Energy Saving Trust (£277,776) and from Stonehaven for the Green Investment Plan (£150,000). There was also a corresponding increase in expenditure with it increasing by 165% (£778,584) from £470,545 to £1,249,129. The majority of these costs relate to the increase in staff numbers as can been seen in note 11 to the accounts.

Earned income increased significantly during the year, from £37,128 to £164,282. This is in large part due to the expansion of the carbon literacy training (£52,103 additional income) and energy services income (approximately £47,000 additional income).

As detailed on the Balance Sheet, our reserves (total unrestricted funds) increased from £183,252 to £245,053. The remainder of our funds £279,535 are restricted and are committed to ongoing projects.

Due to project funding being paid in advance cash at the bank has also increased, increasing from £149,379 to £350,610, this is detailed in the cash flow statement within the accounts.

Policy on reserves

The Trustees examine the charity's requirement for reserves during the annual budget setting process. This is to ensure that the risks associated with the Charity's external operating environment; its income streams, planned activities and organisational commitments are all considered when determining the amount that should be set aside. The Trustees have established a 'irreducible reserves' policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the Charity are sufficient to i) meet all liabilities of the Charity in the event that it winds up its activities; ii) include a general reserve of £20k for unforeseen items. During 2021/22 our irreducible reserves were set at £79,060. In addition, £27,250 of the charities' reserves were invested in shares with Community Energy Cumbria and Burneside Community Energy. At the year end our unrestricted funds were comfortably above this amount.

Investment policy and objectives

The majority of the charity's funds are to be spent in the short term and are held in a current account with Unity Trust. If cashflow is sufficient, additional funds are held in a 30-day access savings account to maximise income and longer-term investments such as share purchases are made. All investments are considered in line with expected demands on funds, assessment of any potential associated risks and our ethical approach to investment.

PLANS FOR FUTURE PERIODS

Aims and key objectives for future periods

This year, 2021-2022, was a year when we could carry out some of our activities delayed due to the COVID-19 pandemic. We carried out these activities and brought in new staff ready to carry out our work over the coming years. We look forward to 2022-2023 being a year to carry on this work and utilise the new skills we have brought in.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Nature of governing document

The charity is controlled by its governing document. Cumbria Action for Sustainability (CAfS) is a registered charity and company limited by guarantee, having no share capital. It was incorporated on 4 February 2008 and registered with the Charity Commission on 11 March 2008. The Memorandum and Articles of Association are the primary governing documents of the charity.

Recruitment and appointment of trustees

(As outlined in the Articles of Association)
The composition of the Board of Directors shall be as follows:
(1) Not more than ten persons elected from the members
(2) Not more than two persons from a single organisation

No person other than a Director retiring may be appointed a Director at any general meeting unless:
1) he or she is recommended for re-election by the Directors; or
2) not less than fourteen nor more than thirty five clear days before the date of the meeting, the Charity is given notice that:
(a) is signed by a member entitled to vote at the meeting;
(b) states the member's intention to propose the appointment of a person as a Director
(c) contains the details that, if the person were to be appointed, the Charity would have to file at Companies House; and
(d) is signed by the person who is to be proposed to show his or her willingness to be appointed.

All members who are entitled to receive notice of a general meeting must be given not less than seven nor more than twenty-eight clear days' notice of any resolution to be put to the meeting to appoint a Director other than a Director who is to retire by rotation.

The Directors may appoint a person who is willing to act to be a Director.

A Director appointed by a resolution of the other Directors must retire at the next annual general meeting and must not be taken into account in determining the Directors who are to retire by rotation.

The appointment of a Director, whether by the Charity in general meeting of by the other Directors, must not cause the number of Directors to exceed any number fixed as the maximum number of Directors.

Induction and training of trustees

Trustees are provided with an induction covering the work of the charity as well as training in governance skills. They are encouraged to meet with staff and other trustees, and a sum of monies is set aside each year so that they can attend seminars, training and events to assist them in their role. The chair, secretary and treasurer roles are elected by the board after the AGM.

Arrangements for setting key management personnel remuneration

All members of the board give their time voluntarily and receive no benefit from the charity for their work as trustee. Any expenses reclaimed from the charity are set out in the accounts.

Organisational structure

The charity operates with a Board of Directors, who are also Trustees for the purposes of charitable law. The Board meet quarterly as a minimum. Under the requirements of the Memorandum and Articles of Association the Board of Directors 'step down' en masse at each AGM though they can then be re-elected individually, or en masse, as voted by the charity's members. The Board seeks to ensure that the diversity of Cumbria, both in people and geography, as well as a range of technical skills are represented on the committee.

CAfS' constitution allows for a Board of up to 10 persons. In 2021/22 the Board had eight members, included two new members, and their biographies can be found at www.cafs.org.uk/about-cafs/cafs-trustees. New members are recruited through a structured process based on the skills needed. All members of the Board give their time voluntarily and receive no benefit from their charity for their work as a Trustee. Any expenses reclaimed from the charity are set out in the accounts.

The Trustees have overall responsibility for financial management, organisational strategy and compliance with the charitable purposes of the organisation. Financial management and general management responsibilities are devolved within our policies and procedure frameworks to the Chief Executive and senior members of staff. At year end the charity had 28 staff (19 FTE) with responsibility for specific projects and activities delegated across the staff team. The Chief Executive reports to the Trustees at each quarterly meeting, along with relevant staff members if required.

Pay policy & life work balance

All staff at CAfS are paid according to a graded salary scale which reflects the differences in responsibility, skills and capabilities required in various roles. The scale has been established in line with market rates for similar roles in similar organisations. The ratio between the salaries of the highest and lowest paid members of staff is less than 2:1. All of the staff in the organisation are part time and, whilst this has partly evolved due to funding availability, there is a strong belief in the benefits of this improved work life balance to employee welfare.

All staff are enrolled in the company's personal pension scheme (6% employer contribution) which has also been adopted as our auto enrolment scheme since November 2016.

As the organisation continues to expand, the Trustees plan to review the remuneration policies and implement a transparent salary grading system.

As the majority of our staff adopt hybrid home-office working habit we need to ensure that we have the policies and support in place to meet their needs together with those of CAfS.

Fundraising

Although the majority of CAfS income comes from grant sources, we also receive funds from public and business donations. We promote the giving of donations to CAfS through our website, newsletter and social media accounts and directly contact individuals or organisations through these media and on occasion by phone or email to see if they would be interested in making a donation to us. We also use third party commercial participators or professional fundraisers to encourage donations.

We follow the fundraising codes of practice as set out by the Fundraising Regulator. Any direct contacting of organisations or individuals for fundraising by our own staff is carried out according to our policies on fundraising, data protection and safeguarding for vulnerable people. We have written agreements in place with any third party who is helping raise funds for us and ensure that all our third-party fundraisers are registered with the Fundraising Regulator. No complaints were received by the charity for the purpose of fund-raising.

Relationships with related parties

These are detailed in note 23 to the accounts.

Major risks and management of those risks

Risk management
The board of trustees has assessed the major risks to which CAfS is exposed and systems and procedures have been put in place to manage those risks. This includes the risks to ongoing funding - mitigated by a comprehensive funding plan and pipeline and the capacity of CAfS to deliver what is required to meet a Zero Carbon Cumbria and the pressing climate emergency.

FINANCIAL INSTRUMENTS

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments.
The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.
The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.
The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.
Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

Statement of trustees' responsibilities

The trustees (who are also the directors of Cumbria Action for Sustainability for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 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 period. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

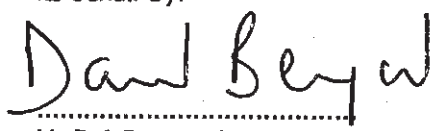
- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material 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 can 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.

DISCLOSURE OF INFORMATION TO AUDITOR

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 20 December 2022 and signed on its behalf by:



Mr D A Beuzeval
Trustee

CUMBRIA ACTION FOR SUSTAINABILITY

COMPANY LIMITED BY GUARANTEE

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CUMBRIA ACTION FOR SUSTAINABILITY

OPINION

We have audited the financial statements of Cumbria Action for Sustainability (the 'charity') for the period from 1 March 2021 to 31 March 2022, which comprise the Statement of financial activities, Balance sheet, Statement of cash flows, and Notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

OTHER MATTER

Comparative information in the financial statements is derived from the company's prior period financial statements which were not audited.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

OTHER INFORMATION

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

OPINION ON OTHER MATTER PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report, which includes the directors' report prepared for purposes of company law, for the financial period for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the Trustees' report has been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Trustees' report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the trustees' responsibilities statement [set out on page 13], the trustees (who are also the directors of the charitable company for the purpose of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

AUDITOR RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our audit procedures were designed to respond to those identified risks, including non-compliance with laws and regulations (irregularities) and fraud that are material to the financial statements. Our audit procedures included but were not limited to:

• Discussing with the Trustees and Management their policies and procedures regarding compliance with laws and regulations;
• Communicating identified laws and regulations throughout our engagement team and remaining alert to any indications of non-compliance throughout our audit; and
• Considering the risk of acts by the charity which were contrary to the applicable laws and regulations, including fraud.

Our audit procedures in relation to fraud included but were not limited to:
• Making enquiries of the Trustees and Management on whether they had knowledge of any actual, suspected or alleged fraud;
• Gaining an understanding of the internal controls established to mitigate risks related to fraud;
• Discussing amongst the engagement team the risks of fraud; and
• Addressing the risks of fraud through management override of controls by performing journal entry testing.

We are not responsible for detecting fraud and preventing non-compliance and cannot be expected to detect all fraud and non-compliance with all laws and regulations. The primary responsibility for the prevention and detection of irregularities including fraud rests with both the Trustees and Management. As with any audit, there remained a risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

- Conclude on the appropriateness of the trustees use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charitable company's members[as a body,]in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members as a body, for our audit work, for this report, or for the opinions we have formed.

.....
ALISON WELTON (Senior Statutory Auditor)
For and on behalf of
David Allen
Chartered Accountants & Statutory Auditor

Dalmar House
Barras Lane Estate
Dalston
Carlisle
CA5 7NY

Date: 20 December 2022

CUMBRIA ACTION FOR SUSTAINABILITY

COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD FROM 1 MARCH 2021 TO 31 MARCH 2022
(INCLUDING INCOME AND EXPENDITURE ACCOUNT AND STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES)

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Income from:					
Donations, legacies and grants receivable	3	10,778	1,312,505	1,323,283	520,357
Other trading activities	4	164,282	-	164,282	37,128
Investment income	5	977	-	977	1,816
Total income		176,037	1,312,505	1,488,542	559,301
Expenditure on:					
Charitable activities	6	(110,894)	(1,138,235)	(1,249,129)	(470,545)
Total expenditure		(110,894)	(1,138,235)	(1,249,129)	(470,545)
Net income		65,143	174,270	239,413	88,756
Transfers between funds		(3,342)	3,342	-	-
Net movement in funds		61,801	177,612	239,413	88,756
Reconciliation of funds					
Total funds brought forward		183,252	101,923	285,175	196,419
Total funds carried forward	20	245,053	279,535	524,588	285,175

CUMBRIA ACTION FOR SUSTAINABILITY

COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD FROM 1 MARCH 2021 TO 31 MARCH 2022 (CONTINUED)
(INCLUDING INCOME AND EXPENDITURE ACCOUNT AND STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES)

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies	3	6,825	513,532	520,357
Other trading activities	4	-	37,128	37,128
Investment income	5	1,816	-	1,816
Total income		8,641	550,660	559,301
Expenditure on:				
Charitable activities	6	(58,152)	(412,393)	(470,545)
Total expenditure		(58,152)	(412,393)	(470,545)
Net (expenditure)/income		(49,511)	138,267	88,756
Transfers between funds		105,453	(105,453)	-
Net movement in funds		55,942	32,814	88,756
Reconciliation of funds				
Total funds brought forward		127,310	69,109	196,419
Total funds carried forward	20	183,252	101,923	285,175

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 and 2021 is shown in note 20.

CUMBRIA ACTION FOR SUSTAINABILITY

COMPANY LIMITED BY GUARANTEE

BALANCE SHEET AS AT 31 MARCH 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	15	-	197
Investments	16	27,250	28,750
		27,250	28,947
Current assets			
Debtors	17	192,511	114,043
Cash at bank and in hand		350,610	149,379
		543,121	263,422
Creditors: Amounts falling due within one year	18	(45,783)	(7,194)
Net current assets		497,338	256,228
Net assets		524,588	285,175
Funds of the charity:			
Restricted income funds			
Restricted funds	20	279,535	101,923
Unrestricted income funds			
Unrestricted funds		245,053	183,252
Total funds	20	524,588	285,175

Registration number: 06492907

The financial statements on pages 19 to 42 were approved by the trustees, and authorised for issue on 20 December 2022 and signed on their behalf by:

Dan Beuzeval

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Mr D A Beuzeval
Trustee

CUMBRIA ACTION FOR SUSTAINABILITY

COMPANY LIMITED BY GUARANTEE

STATEMENT OF CASH FLOWS FOR THE PERIOD FROM 1 MARCH 2021 TO 31 MARCH 2022

	Note	2022 £	2021 £
Cash flows from operating activities			
Net cash income		239,413	88,756
Adjustments to cash flows from non-cash items			
Depreciation		197	66
Interest and dividends received	5	(977)	(1,816)
		238,633	87,006
Working capital adjustments			
Increase in debtors	17	(78,468)	(82,748)
Increase/(decrease) in creditors	18	38,589	(9,486)
Net cash flows from operating activities		198,754	(5,228)
Cash flows from investing activities			
Interest receivable and similar income	5	112	908
Income from dividends	5	865	908
Revaluation of investments		1,500	-
Net cash flows from investing activities		2,477	1,816
Net increase/(decrease) in cash and cash equivalents		201,231	(3,412)
Cash and cash equivalents at 1 March		149,379	152,791
Cash and cash equivalents at 31 March		350,610	149,379

All of the cash flows are derived from continuing operations during the above two periods.

1 CHARITY STATUS

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:
Eden Rural Foyer
Old London Road
Penrith
CA11 8ET

The principal place of business is:
Eden Rural Foyer
Old London Road
Penrith
CA11 8ET

These financial statements were authorised for issue by the trustees on 20 December 2022.

2 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). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation
Cumbria Action For Sustainability 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.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

2 ACCOUNTING POLICIES (continued)

Going concern
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Disclosure of long or short period
This reporting period reflects the results for a 13 month period of 1 March 2021 to 31 March 2022. The reason for this change was to align the year end with reporting purposes for Grants received. As a result of this extended period, the comparative amounts are not entirely comparable. It was the decision of the trustees to change the year end.

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. Actual results may differ from these estimates.

Income
All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released. Grants receivable have been included within donations, legacies and grants receivable as these have been provided for core funding.

Investment income

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

2 ACCOUNTING POLICIES (continued)

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Charitable activities

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.

Governance costs

Governance costs include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

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.

Tangible fixed assets

Individual fixed assets costing £1,000.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

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:

Asset class	Depreciation method and rate
Fixtures and fittings	25% reducing balance

2 ACCOUNTING POLICIES (continued)

Fixed asset investments

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the period, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the period and are credited or charged to the Statement of Financial Activities based on the market value at the period end.

Trade debtors

Trade debtors and other debtors are measured at their recoverable amounts. Prepayments are calculated as amounts paid during the financial year, but which relate to a future financial period. Accrued income is recognised where the entity is entitled to income in the financial period, but the receipt does not occur until a future financial year.

Cash and cash equivalents

Includes all cash held and in bank current and deposit accounts.

Trade creditors

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.

Fund structure

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.

2 ACCOUNTING POLICIES (continued)

Pensions and other post retirement obligations

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the statement of financial activities in the period to which they relate.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Recognition and measurement

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.

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

2 ACCOUNTING POLICIES (continued)

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

3 INCOME FROM DONATIONS, LEGACIES AND GRANTS RECEIVABLE

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Donations and legacies;				
Donations	10,778	-	10,778	1,981
Grants;				
The Big Lottery	-	587,160	587,160	113,013
South Lakeland District Council	-	100,000	100,000	50,000
Cumbria Community Foundation	-	-	-	7,000
Eden District Council	-	-	-	5,000
Innovate UK	-	-	-	99,101
Energy Saving Trust	-	277,776	277,776	127,868
Electricity North West	-	27,500	27,500	42,500
Quadrature Climate Foundation	-	-	-	50,435
Emergence	-	27,755	27,755	12,983
Durham County Council	-	19,784	19,784	10,476
SOSCI	-	51,973	51,973	-
Stonehaven	-	166,083	166,083	-
Copeland Borough Council	-	7,650	7,650	-
Cumbria LEP	-	4,450	4,450	-
Historic England	-	2,074	2,074	-
Alston Moor Community Energy	-	15,000	15,000	-
Allerdale Borough Council	-	10,000	10,000	-
Energy Local Duddon Valley project	-	5,300	5,300	-
Neighbourly Ltd	-	10,000	10,000	-
	10,778	1,312,505	1,323,283	520,357

4 INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted funds General £	Total funds £	Total 2021 £
Trading income;			
Earned income	-	-	37,128
Earned income	164,282	164,282	-
	164,282	164,282	37,128

5 INVESTMENT INCOME

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Income from dividends;			
Dividends receivable from other unlisted investments	865	865	908
Interest receivable and similar income;			
Interest receivable on bank deposits	112	112	908
	977	977	1,816

6 EXPENDITURE ON CHARITABLE ACTIVITIES

	Note	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Activities		110,894	1,080,907	1,191,801	434,079
Allocated support costs	7	-	53,128	53,128	35,624
Governance costs	7	-	4,200	4,200	842
		110,894	1,138,235	1,249,129	470,545

6 EXPENDITURE ON CHARITABLE ACTIVITIES (continued)

	Activity undertaken directly £	Grant funding of activity £	Activity support costs £	Total expenditure £
Activities	1,185,247	6,554	57,328	1,249,129
Total for period ended 28 February 2021	434,079	-	36,466	470,545

7 ANALYSIS OF GOVERNANCE AND SUPPORT COSTS

Support costs allocated to charitable activities

	Governance costs £	Other support costs £	Total 2022 £
Activities	4,200	53,128	57,328

Governance costs

	Restricted funds £	Total 2022 £	Total 2021 £
Audit fees			
Audit of the financial statements	4,200	4,200	-
Independent examiner fees			
Examination of the financial statements	-	-	800
Trustees remuneration and expenses	-	-	42
	4,200	4,200	842

8 GRANT-MAKING

Analysis of grants

The support costs associated with grant-making are Nil (28 February 2021 - Nil).

Below are details of material grants made to institutions

Name of institution	Activity	2022 £	2021 £
Sustainable Keswick (SUSKES)	Activities	682	-
Sustainable Carlisle	Activities	748	-
The Melbreak Communities	Activities	875	-
Castle Head Field Study Centre	Activities	750	-
Sustain Brampton	Activities	1,891	-
Drop Zone Youth Projects	Activities	1,608	-
		6,554	-

9 NET INCOMING/OUTGOING RESOURCES

Net incoming resources for the period include:

	2022 £	2021 £
Audit fees	4,200	-
Depreciation of fixed assets	197	66

10 TRUSTEES REMUNERATION AND EXPENSES

During the period the charity made the following transactions with trustees:

During the year two trustees were reimbursed expenses for travel and subsistence and training amounting to a total of £265. (2021: Travel and subsistence reimbursed to one trustee amounting to £12).

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

No trustees have received any other benefits from the charity during the year.

11 STAFF COSTS

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the period were:		
Wages and salaries	503,246	215,189
Social security costs	36,025	52,944
Pension costs	30,150	25,372
	569,421	293,505

The monthly average number of persons (including senior management / leadership team) employed by the charity during the period was as follows:

	2022 No	2021 No
Staff	26	11

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

The total employee benefits of the key management personnel of the charity were £188,794 (2021 - £137,911).

12 INDEPENDENT EXAMINER'S REMUNERATION

	2021 £
Examination of the financial statements	800

13 AUDITORS' REMUNERATION

	2022 £
Audit of the financial statements	4,200

14 TAXATION

The charity is a registered charity and is therefore exempt from taxation.

15 TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Total £
Cost		
At 1 March 2021	11,176	11,176
At 31 March 2022	11,176	11,176
Depreciation		
At 1 March 2021	10,979	10,979
Charge for the year	197	197
At 31 March 2022	11,176	11,176
Net book value		
At 31 March 2022	-	-
At 28 February 2021	197	197

16 FIXED ASSET INVESTMENTS

	2022 £	2021 £
Other investments	27,250	28,750

16 FIXED ASSET INVESTMENTS (continued)

Other investments

	Unlisted investments £	Total £
Cost or Valuation		
At 1 March 2021	28,750	28,750
Revaluation	(1,500)	(1,500)
At 31 March 2022	27,250	27,250
Net book value		
At 31 March 2022	27,250	27,250
At 28 February 2021	28,750	28,750

The above relates to 27,000 £1 shares held in Community Energy Cumbria and 250 £1 shares in Burneside Community Energy.

During the year the investment in Community Energy Cumbria was reduced by £1,500 due to capital reduction.

17 DEBTORS

	2022 £	2021 £
Trade debtors	91,510	75,539
Prepayments and accrued income	100,994	38,137
Other debtors	7	367
	192,511	114,043

18 CREDITORS: amounts falling due within one year

	2022 £	2021 £
Trade creditors	24,220	7,103
Other taxation and social security	8,420	-
Other creditors	1,014	91
Accruals	12,129	-
	45,783	7,194

19 RETIREMENT BENEFIT SCHEMES

Defined contribution schemes

The charitable company operates a defined contribution pension scheme for employees. The charge to profit or loss in respect of defined contribution scheme was £30,150 (2021: £25,372).

Contributions totalling £2 (2021: £0) were payable to the scheme at the end of the year and are included in creditors.

20 FUNDS

	Balance at 1 March 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Unrestricted					
General					
General fund	183,252	176,037	(110,894)	(3,342)	245,053
Restricted					
Community Energy Cumbria	1,737	-	(1,737)	-	-
Community Energy Support South Lakeland	856	99,999	(70,845)	-	30,010
Rebuilding Together	10,841	2,074	(9,459)	-	3,456
Small Grants	1,303	5,300	(1,798)	-	4,805
LEAP	7,563	-	(5,478)	-	2,085
Cold to Cosy	-	16,501	(16,501)	-	-
Commercial Climate Literacy	(653)	-	-	653	-
Warm Homes Eden	4,614	-	(2,458)	(2,156)	-
SOSCI EV Project	(708)	51,973	(51,265)	-	-
Zero Carbon Partnership	(7,666)	-	-	7,666	-
Greener Schools Project	16,000	4,450	(14,000)	-	6,450
Energy Surveys	2,806	-	-	(2,806)	-
Community Carbon Literacy	4,541	27,755	(17,930)	88	14,454
ENW Energy Advice	14,521	27,500	(23,101)	-	18,920
Cold to Cosy Homes 2	-	131,876	(131,876)	-	-
Future Fair Fellfoot Forward	-	12,781	(12,693)	(88)	-
Fellfoot Buildings	-	6,060	(5,108)	-	952
NW Community Energy Hub	9,685	-	(9,670)	(15)	-
Green Jobs in West Cumbria	12,301	-	(12,301)	-	-
Zero Carbon Cumbria Partnership	24,182	602,810	(452,390)	-	174,602
Misc Energy	-	2,000	(2,000)	-	-
Cold to Cosy Homes 3	-	82,361	(82,361)	-	-
Retrofit for Cumbria	-	47,982	(47,342)	-	640

20 FUNDS (continued)

	Balance at 1 March 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Green Investment Plan	-	150,000	(150,000)	-	-
Youth Panel	-	16,083	(10,856)	-	5,227
Carbon Offset	-	10,000	-	-	10,000
ENW Alston	-	15,000	(7,066)	-	7,934
Total restricted	101,923	1,312,505	(1,138,235)	3,342	279,535
Total funds	285,175	1,488,542	(1,249,129)	-	524,588

	Balance at 1 March 2020 £	Income £	Expenditure £	Transfers £	Balance at 28 February 2021 £
Unrestricted funds					
General					
General fund	127,310	8,641	(58,152)	105,453	183,252
Restricted					
Cumbria Green Build Programme	723	(217)	(18)	(488)	-
Community Energy Cumbria	1,844	2,514	(2,003)	(618)	1,737
Community Energy Support South Lakeland	16,216	50,000	(37,421)	(27,939)	856
Rebuilding Together	34,998	-	(10,740)	(13,417)	10,841
Alston Moor Greenprint	2,343	-	-	(2,343)	-
Small Grants	-	3,829	(2,857)	331	1,303
LEAP	5,196	19,418	(12,867)	(4,184)	7,563
Cold to Cosy	(6,014)	80,256	(62,125)	(12,117)	-
Community Housing Hub	1,103	-	(427)	(676)	-
Commercial Climate Literacy	1,369	3,669	(4,603)	(1,088)	(653)
Warm Homes Eden	11,852	-	(5,614)	(1,624)	4,614
SOSCI EV Project	(9,049)	99,101	(76,281)	(14,479)	(708)
Zero Carbon Partnership	-	1,500	(9,166)	-	(7,666)
Space to Connect	3,528	-	(2,896)	(632)	-
Greener Schools Project	5,000	5,000	-	6,000	16,000
Energy Surveys	-	8,571	(3,713)	(2,052)	2,806

20 FUNDS (continued)

	Balance at 1 March 2020 £	Income £	Expenditure £	Transfers £	Balance at 28 February 2021 £
Community Carbon Literacy	-	12,983	(7,167)	(1,275)	4,541
ENW Energy Advice	-	27,500	(10,382)	(2,597)	14,521
Cold to Cosy Homes 2	-	47,612	(38,873)	(8,739)	-
Future Fair Fellfoot Forward	-	8,184	(6,820)	(1,364)	-
Fellfoot Buildings	-	2,292	(1,911)	(381)	-
NW Community Energy Hub	-	15,000	(4,252)	(1,063)	9,685
Green Jobs in West Cumbria	-	50,435	(35,299)	(2,835)	12,301
Zero Carbon Cumbria Partnership	-	113,013	(76,958)	(11,873)	24,182
Total restricted funds	69,109	550,660	(412,393)	(105,453)	101,923
Total funds	196,419	559,301	(470,545)	-	285,175

Energy Surveys
Transfer of £2,806. This is contract income which was incorrectly included as restricted funds in the previous financial statements.

Eden Warm Homes
Transfer of £2,156. This project has now closed and the leftover restricted funds were permitted to be transferred to reserves.

North West Community Energy Hub
Transfer of £15. This project has now closed and the leftover restricted funds were permitted to be transferred to reserves.

Commercial Climate Literacy
Transfer of £653. This project has now closed and the balance was transferred from unrestricted reserves to clear the negative balance.

Zero Carbon Partnership
Transfer of £7,666. This project has now closed and the balance was transferred from unrestricted reserves to clear the negative balance.

20 FUNDS (continued)

P13b Small Grants
Energy Local CIC; investigating renewable energy potential in the Duddon Valley.

P22 Community Energy Cumbria
This is an administrative contract with CAfS providing administrative support to Community Energy Cumbria.

P23 Community Energy Support South Lakeland
South Lakeland District Council; offering low carbon advice to communities and businesses in South Lakeland.

P34 Rebuilding Together
Historic England; developing a case study for the retrofiting of an historic building.

P42 Commercial Climate Literacy
CAfS trains and supports a network of trainers to deliver free climate literacy training in Cumbria. The training is delivered to various organisations including business and local councils.

P48 LEAP
Energy advice services, involving calls and home visits, offered as part of the LEAP (Local Energy Advice Partnership). It is a free service to householders to improve energy efficiency, reduce fuel costs and enhance comfort in the homes of vulnerable people at risk of fuel poverty.

P50 Cold to Cosy
Energy Savings Trust; grant for offering home energy saving advice in Cumbria.

P52 ENW Alston
Electricity North West; Offering cold to cosy home energy advice to homes with Alston Moor Community Energy.

P54a Community Carbon Literacy
Emergence Foundation: funding for community focused carbon literacy training.

P55 Warm Homes Eden
Funding through Eden District Council for supporting homes in the region to become more energy efficient.

P56 SOSCI
Innovate; grant for identifying electricity charge point locations in Cumbria and advising people in the region on how to get these installed.

20 FUNDS (continued)

P57 Zero Carbon Partnership
In 2020-21 this was the project initially set up for the establishment of what became the Zero Carbon Cumbria Partnership funded through the National Lottery.

P59 ENW Energy Advice
Electricity North West; Home energy advice and support for those at risk of fuel poverty.

P60 Cold to Cosy Homes 2
Energy Savings Trust; grant for offering home energy saving advice in Cumbria.

P61 Future Fair Fellfoot
Durham County Council; supporting rural communities in the region to move towards a low carbon future.

P61a Future Fair Fellfoot Buildings
Durham County Council; supporting rural communities in the region to move towards a low carbon future, focus of this part being on how this can be done through buildings.

P62 NW Community Energy Hub
Hosting a community energy hub for the region which will support the energy for communities, including increasing the rate of deployment, innovation and growth and increase the amount of resources and skills that can benefit vulnerable customers.

P63 Greener Schools
Cumbria Local Enterprise Partnership; working with local school children to develop sustainable energy in their schools.

P64 Green Jobs in West Cumbria
A report investigating the potential for green jobs in the Cumbria region.

P65 Zero Carbon Cumbria Partnership
National Lottery; support the Zero Carbon Cumbria partnership and move Cumbria towards achieving zero carbon.

P66 Misc Energy
Small grants for the delivery of home and business energy advice services across Cumbria.

P67 Cold to Cosy Homes 3
Energy Savings Trust; grant for offering home energy saving advice in Cumbria.

P68 Retrofit for Cumbria
Energy Savings Trust; grant for offering home energy with the focus on retrofitting their homes.

20 FUNDS (continued)

P69 Green Investment Plan
Stonehaven Campaigns LTD; investigating possibilities for the green economy in Cumbria.

P70 Youth panel
Stonehaven Campaigns LTD; developing a youth panel on climate change in Copeland.

P71 Carbon offset
The Neighbourly Foundation: develop a Cumbrian carbon 'offsetting' scheme linking businesses, communities and individuals to local community led carbon saving and conservation projects.

21 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2022 £
Fixed asset investments	27,250	-	27,250
Current assets	222,021	321,100	543,121
Current liabilities	(4,218)	(41,565)	(45,783)
Total net assets	245,053	279,535	524,588

	Unrestricted funds General £	Restricted funds £	Total funds at 28 February 2021 £
Tangible fixed assets	197	-	197
Fixed asset investments	28,750	-	28,750
Current assets	156,656	106,766	263,422
Current liabilities	(2,351)	(4,843)	(7,194)
Total net assets	183,252	101,923	285,175

22 ANALYSIS OF NET FUNDS

	At 1 March 2021 £	Financing cash flows £	At 31 March 2022 £
Cash at bank and in hand	149,379	201,231	350,610
Net debt	149,379	201,231	350,610

	At 1 March 2020 £	Financing cash flows £	At 28 February 2021 £
Cash at bank and in hand	152,791	(3,412)	149,379
Net debt	152,791	(3,412)	149,379

23 RELATED PARTY TRANSACTIONS

During the period the charity made the following related party transactions:

David Beuzeval Associates
(one of the directors is a trustee of the charity)
Goods to the value of Nil (2021: £1,520). At the balance sheet date the amount due to/from David Beuzeval Associates was Nil (2021 - Nil).

Eden Lighthouse
(both partners are employees of the charity)
Goods to the value of Nil (2021: £380). At the balance sheet date the amount due to/from Eden Lighthouse was Nil (2021 - Nil).

Future Fixers
(two of the directors are also directors of this CIC)
During the year, transactions with the CIC amounted to £300. At the balance sheet date the amount due to/from Future Fixers was Nil (2021 - Nil).

The charity provided administrative services to:

Community Energy Cumbria
Where two of their directors are employees of the charity, to the value of £2,500 (2021: £2,500).

Burneside Community Energy
Where one of their directors is an employee of the charity, to the value of Nil (2021: £600).

Futureproof Cumbria

England & Wales - Charity number 1123155

Accounts

REGISTERED COMPANY NUMBER: 06492907 (England and Wales)
REGISTERED CHARITY NUMBER: 1123155

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 28 February 2021

for

Cumbria Action for Sustainability

Cumbria CVS
Shaddongate Resource Centre
Carlisle
Cumbria
CA2 5TY

Contents of the Financial Statements
for the Year Ended 28 February 2021

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Cumbria Action for Sustainability

Report of the Trustees
for the Year Ended 28 February 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 28 February 2021. The trustees have adopted the provisions of 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).

CHAIR'S REPORT

An unprecedented year but with some cause for optimism

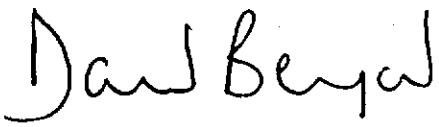
Our financial year started in March 2020 very differently to how any of us would have predicted. The COVID-19 outbreak was declared by the WHO as a pandemic at the start of the month and the UK entered its first lockdown on 23 March 2020 (the first of three during the year). As we started to adjust to what was being termed the 'new normal' public concern for climate change appeared to take a back seat and CAfS needed to adapt quickly to this very different world.

Now we're at the end of the year I'm very proud with how the CAfS team worked together and adjusted excellently to the new demands. Many staff were required to go on furlough for some period of time and they accepted this nobly. When not furloughed, staff boldly took on the challenges of working from home and showed understanding when only reduced hours were possible. To support the new home working arrangements CAfS implemented new systems quickly: shifting to a new IT system fit for the task and rapidly implementing homeworking processes and guidance.

Despite the obvious impact of the covid restrictions on holding face to face events, most projects were still able to keep operating in some form and online events and meetings quickly became part of our way of working. We were also able to secure more new funding than ever during the period and I am particularly happy with the hard work put in by the team to secure a new £2.5 million of funding over 5 years from the Big Lottery community fund for the Zero Carbon Cumbria Partnership project. This project will go to working within Cumbria as a whole: working with businesses, local government and communities to make sure that Cumbria achieves its target of zero carbon by 2037 and CAfS will play a crucial role in guiding this.

Through a lot of hard work and effort, during a time when many other charities struggled, we have come through the year successfully and perhaps in a stronger position than when we went into it. With new funding streams and a larger team and skills to support our work, CAfS are in an excellent position. We hope to bring forward the lessons we learnt during 2021-22 and utilise the passion and energy that saw us through it to refresh the climate battle and bring them to the new challenges of COP26.

David Beuzeval, Chair of CAfS Board of Trustees



OBJECTIVES AND ACTIVITIES

Our Objectives and aims

Cumbria Action for Sustainability (CAfS) is Cumbria's leading climate change and sustainability organisation.
Our mission is to empower and enable people, communities and businesses to live and work more sustainably by sharing our knowledge, practice, skills, networks and practical experience.
We have a vision for a zero carbon Cumbria - bringing about a better way of life in balance with our environment.
Our mission and vision reflect the original objects that our charity was set up in 2008 to deliver.

These are:.

i) To promote the benefit of the inhabitants of Cumbria, by the advancement of education, relief of poverty, sickness or distress or to undertake such other charitable purposes as the trustees shall in their absolute discretion determine.

ii) The protection and enhancement of the environment; (including the built environment for the benefit of the public by the maintenance, repair or restoration of any building or structure which is of public amenity, historic or architectural interest.)

In furtherance of the above objects the charity has the power to engage in activities in furtherance of sustainable development and to engage in activities in furtherance of the principles set out in Agenda 21.*

*In this sub-clause the phrase 'sustainable development' means development that meets the needs of the present without compromising the ability of future generations to meet their own needs; the phrase 'Agenda 21' refers to the action programme of that name adopted by the United Nations conference on Environment and Development in 1992.

We achieve our mission through developing and delivering effective projects and services which support communities in Cumbria to drive a shift towards a Zero Carbon Cumbria. Our activities include events and training; practical projects; specialist consultancy services; and advice and support to individuals, businesses, and local community action groups. We also use our experience to shape local policy.
Our work is delivered in partnership with local community groups, national and local government, associated agencies, other environmental charities, green businesses, and the public. We have around 20 projects underway at any one time, and a network of supporters subscribing to our newsletter.
Our business plan identifies our key focus areas of activity for each year, based on the needs of the community and the skills and capacity of the staff team. Our website www.cafs.org.uk provides fuller details of our work and access to our resources and publications.

Public benefit

CAfS has complied with the duty in Section 17(5) of the Charities Act 2011 to have due regard to public benefit guidance published by the Charities Commission

STRATEGIC REPORT

Achievement and performance

Charitable activities

National lockdowns slowed project implementation

The national lockdowns and resultant furloughing of staff and impossibility of hosting public events slowed progress in the majority of our projects. However, despite this, there are still many achievements to report.

Securing funding to help a united Cumbria fight climate change

One of our biggest successes of the year was securing a £2.5 million grant from the National Lottery to support the Zero Carbon Cumbria Partnership for the next five years. The grant requires the establishment of a Zero Carbon Cumbria Team within CAfS consisting of a Project Manager, Project Support Officer, Marketing Officer, Network Coordinator, Events and Training Coordinator, Carbon Literacy Manager and Carbon Literacy Coordinator; by year end five of these posts had been filled. Despite lockdown restrictions in November a ZCC Partnership meeting was successfully held and attended by 62 attendees. The project is aiming to oversee a radical programme of action, enabling Cumbria to become a carbon-neutral county by 2037 and to mitigate the likely impacts of existing climate change.

Supporting Cumbrians to be climate literate

CAfS has continued it's programme of Carbon Literacy training during the year: Sixty members of Eden District Council staff were provided with a full day climate literacy course. There was also a successful joint bid with the Association for Public Service Excellence (APSE) to train 330 South Lakeland District Council staff; the training will take place in 2020-21. The course, accredited by the Carbon Literacy Trust, takes attendees on an interactive journey through climate science and what we can do about it at home and in our workplaces. As the country moves out of lockdown there has been renewed demand for the training and the next year is looking to be extremely successful for the programme.

Making Cumbrian homes cosy

Our Cold to Cosy Home Cumbria service expanded significantly during the year thanks to additional funding. Now operating Cumbria wide the project was able continue operating during lockdowns by providing an telephone based service; in-home visits were paused during the pandemic. Clients benefited from advice and energy saving improvements, helping them reduce fuel use, carbon and cost and leading to cosier homes, that are more comfortable and safer to live in.

During the year 317 households benefitted from Cold to Cosy Homes, with many also receiving energy saving measures such as LED bulbs; 136 households also benefitted from general energy advice, at events, by phone or online; and, 12 Home Retrofit Planner audits were completed.

Continuing to helping Ambleside to act for the future

With funding from South Lakeland District Council we've continued our support for the community group Ambleside Action for a Future. An important success in the year has been the development of a carbon footprint tool to be used by households and businesses, accessible here https://cafs.org.uk/sustainable-living-guide/cafs-carbon-calculators. We've also continued the delivery of carbon reductions advice through the website and through the holding of five virtual events. With assistance from an external consultant we began the scoping of a community energy project: taking on a holistic approach including renewable energy generation, energy efficiency and sustainability advice, and all underpinned by extensive community engagement.

Driving forward electric vehicles

During the year we carried forward our help to electric vehicles in the region through the Scaling On-Street Charging Infrastructure (SOSCI) supported programme. As part of this we have led training, assisted with the development of public marketing – including 'how to' guides on purchasing and driving electric vehicles, and also assisted with research into the chargepoint demand in Cumbria. CAfS involvement in the project is due to end next year.

Rebuilding Together

This year saw the drawing to a close of our support to the Rebuilding Together programme, established to help Cumbrians adapt to the challenges of flooding and extreme weather, in particular since Storm Desmond in 2016. This was a major programme of advice, events, training, tools, guidance docs and support for householders and professionals on flood resilience and energy efficiency; and, support for community climate change projects.

STRATEGIC REPORT

Financial review

These accounts cover the 12 month period from March 2020 to February 2021. Despite the challenges of lockdown in this period, we have continued to have great success in attracting funding from a wide range of sources, giving us increased financial resilience.

Income increased considerably during the year, rising by 55% (£197,961) from £361,340 to £559,301. This was largely due to the development of new income streams and most notably the funding received for the Zero Carbon Partnership project (£113,013); the SOSCI electric vehicle project (£99,101); the home energy saving projects with Energy Saving Trust (£127,868) and Electricity North West (£42,500); and, the green jobs project (£50,435). Partly due to delays in spending caused by lockdowns, the increase in income has not yet seen a corresponding increase in expenditure, with it only increasing by 15.5% (£63,264) from £407,281 to £470,545. The majority of these costs relate to the increase in staff numbers as can been seen in note 10 to the accounts.

As detailed on the Balance Sheet, our reserves (total unrestricted funds) increased from £127,310 to £183,252. The remainder of our funds (£101,923) are restricted and are committed to ongoing projects.

Cash at the bank has remained fairly stable, falling by only £3,412 from £152,791 to £149,379, this is detailed in the cash flow statement within the accounts.

Risk management

The Board of Trustees has assessed the major risks to which CAfS is exposed and systems and procedures have been put in place to manage those risks. This include the risks to ongoing funding - mitigated by a comprehensive funding plan and pipeline; and the capacity of CAfS to deliver what is required to meet a zero carbon Cumbria and the pressing climate emergency.

Investment policy

The majority of the charity's funds are to be spent in the short term and are held in a current account with Unity Trust. If cashflow is sufficient, additional funds are held in a 30-day access savings account to maximise income, and longer-term investments such as share purchases are made. All investments are considered in line with expected demands on funds, assessment of any potential associated risks, and our ethical approach to investment.

Reserves policy

The Trustees examine the charity's requirement for reserves during the annual budget setting process. This is to ensure that the risks associated with the Charity's external operating environment; its' income streams; its' planned activities and organisational commitments are all considered when determining the amount that should be set aside. The Trustees have established a 'irreducible reserves' policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the Charity are sufficient to i) meet all liabilities of the Charity in the event that it winds up its activities; ii) include a general reserve of £5k for unforeseen items. During 2020/21 our irreducible reserves were set at £58,784. In addition, £30,250 of the charities' reserves were invested in shares with Community Energy Cumbria and Burneside Community Energy. At year end our unrestricted funds were comfortably above this amount, of which £42,613 was cash in the bank and at hand.

Future plans

This year, 2020-21, was planned to be a period of continued growth and impact for the charity, buoyed by the sustained interest in climate emergency in the County. However, due to the COVID-19 pandemic the year did not quite go as planned. Despite this we were able to secure significant new funding streams and also maintained our current staff, we look forward to 2021-22 being a year to have impact through these new projects and to utilise increasing awareness of climate concern brought about by COP26.

Funders and clients

In 2020-21 CAfS secured £559,301 for its activities from a wide range of sources. These include charitable trusts and foundations, national and local grant givers, local government and associated agencies, businesses and of course, individuals who may have taken up our services or attended one of our events and training. We also secured funding through third parties by developing several projects in partnership with others. All our activities are aligned to our charitable purposes, irrespective of funding source. The Trustees would like to thank all our donors and the following funding partners and clients for their support this year including:

Bierce Surveying Ltd
Burneside Community Energy
Coop Explore (Cooperative Foundation)
Cumbria Community Foundation
Durham County Council
Eden District Council
Electricity North West
Energy Saving Trust
Emergence
Esmée Fairburn Foundation
Fellfoot Forward
Historic England
Innovate UK
Lake District National Park Authority
North Pennines AONB
NHS North Cumbria Clinical Commissioning Group
Quadrature Climate Foundation
South Lakeland District Council
The Big Lottery
URBED Ltd

And all our individual donors

STRUCTURE, GOVERNANCE AND MANAGEMENT

Structure, Governance, Management And Administrative Details.

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Constitution

Cumbria Action for Sustainability (CAfS) is a registered charity and company limited by guarantee, having no share capital. It was incorporated on 4th February 2008 and registered with the Charity Commission on 11th March 2008. CAfS' Memorandum and Articles of Association are the primary governing documents of the charity.

Structure

The charity operates with a Board of Directors, who are also Trustees for the purposes of charitable law. The Board meet quarterly as a minimum. Under the requirements of the Memorandum and Articles of Association the Board of Directors 'step down' en masse at each AGM though they can then be re-elected individually, or en masse, as voted by the charity's members. The Board seeks to ensure that the diversity of Cumbria, both in people and geography, as well as a range of technical skills are represented on the committee. Trustees are provided with an induction covering the work of the charity as well as training in governance skills. They are encouraged to meet with staff and other Trustees, and a sum of monies is set aside each year so that they can attend seminars, training and events to assist them in their role. The Chair, Secretary and Treasurer roles are elected by the Board after the AGM.

CAfS' constitution allows for a Board of up to 10 persons. In 2020/21 the Board had seven members and their biographies can be found at www.cafs.org.uk/about-cafs/cafs-trustees. New members are recruited through a structured process based on the skills needed. All members of the Board give their time voluntarily and receive no benefit from their charity for their work as a Trustee. Any expenses reclaimed from the charity are set out in the accounts.

The Trustees have overall responsibility for financial management, organisational strategy and compliance with the charitable purposes of the organisation. Financial management and general management responsibilities are devolved within our policies and procedure frameworks to the Chief Executive and senior members of staff. At year end the charity had 22 staff (14 FTE) with responsibility for specific projects and activities delegated across the staff team. The Chief Executive reports to the Trustees at each quarterly meeting, along with relevant staff members if required.

Pay policy& life work balance

All staff at CAfS are paid according to a graded salary scale which reflects the differences in responsibility, skills and capabilities required in various roles. The scale has been established in line with market rates for similar roles in similar organisations. The ratio between the salaries of the highest and lowest paid members of staff is less than 2:1. All of the staff in the organisation are part time and, whilst this has partly evolved due to funding availability, there is a strong belief in the benefits of this improved work life balance to employee welfare.
All staff are enrolled in the company's personal pension scheme (6% employer contribution) which has also been adopted as our auto enrolment scheme since November 2016.
As the organisation continues to expand, the Trustees plan to review the renumeration policies and practices and formalise the part time working principles.

Related parties

These are detailed in Note 16 to the accounts.

STRUCTURE, GOVERNANCE AND MANAGEMENT
TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The trustees (who are also directors of Cumbria Action for Sustainability for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the net movement in funds for the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and accounting 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 adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure 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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
06492907 (England and Wales)

Registered Charity number
1123155

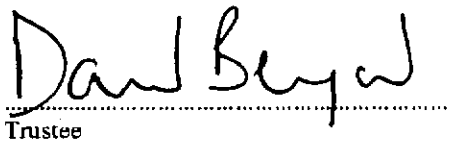
Registered office
Eden Rural Foyer
Penrith
Cumbria
CA118ET

Trustees
D Beuzeval (Chair)
T Boden (secretary)
A Banford
M Barnett
K Bentley-Brown
T Hart
S Lafferty (left September 2020)

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner
Cumbria CVS
Shaddongate Resource Centre
Carlisle
Cumbria
CA2 5TY

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 20 October 2021 and signed on the board's behalf by:



Trustee

Independent Examiner's Report to the Trustees of
Cumbria Action for Sustainability

Independent examiner's report to the trustees of Cumbria Action for Sustainability ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 28 February 2021.

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 your charity's accounts as 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 your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of FCMA CGMA (Chartered Management Accountant) which is one of the listed bodies.

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

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 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 (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of 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.

Alan John Stubbs
FCMA CGMA (Chartered Management Accountant)
Cumbria CVS
Shaddongate Resource Centre
Carlisle
Cumbria
CA2 5TY

Date: .....

Cumbria Action for Sustainability

Statement of Financial Activities
for the Year Ended 28 February 2021

	Notes	Unrestricted funds £	Restricted funds £	28.2.21 Total funds £	29.2.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	1,825	156	1,981	21,967
Charitable activities	5				
Activities		5,000	513,376	518,376	254,249
Other trading activities	3	-	37,128	37,128	83,533
Investment income	4	1,816	-	1,816	1,591
Total		8,641	550,660	559,301	361,340
EXPENDITURE ON					
Charitable activities	6				
Activities		58,152	412,393	470,545	407,281
NET INCOME/(EXPENDITURE)		(49,511)	138,267	88,756	(45,941)
Transfers between funds	16	105,453	(105,453)	-	-
Net movement in funds		55,942	32,814	88,756	(45,941)
RECONCILIATION OF FUNDS					
Total funds brought forward		127,310	69,109	196,419	242,360
TOTAL FUNDS CARRIED FORWARD		183,252	101,923	285,175	196,419

The notes form part of these financial statements

Cumbria Action for Sustainability

Balance Sheet
28 February 2021

	Notes	Unrestricted funds £	Restricted funds £	28.2.21 Total funds £	29.2.20 Total funds £
FIXED ASSETS					
Tangible assets	12	197	-	197	263
Investments	13	28,750	-	28,750	28,750
		28,947	-	28,947	29,013
CURRENT ASSETS					
Debtors	14	114,043	-	114,043	31,295
Cash at bank and in hand		42,613	106,766	149,379	152,791
		156,656	106,766	263,422	184,086
CREDITORS					
Amounts falling due within one year	15	(2,351)	(4,843)	(7,194)	(16,680)
NET CURRENT ASSETS		154,305	101,923	256,228	167,406
TOTAL ASSETS LESS CURRENT LIABILITIES		183,252	101,923	285,175	196,419
NET ASSETS		183,252	101,923	285,175	196,419
FUNDS	16				
Unrestricted funds				183,252	127,310
Restricted funds				101,923	69,109
TOTAL FUNDS				285,175	196,419

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 28 February 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 28 February 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements were approved by the Board of Trustees and authorised for issue on 20 October 2021 and were signed on its behalf by:

Dan Boyd

.....

Trustee

The notes form part of these financial statements

Cumbria Action for Sustainability

Cash Flow Statement
for the Year Ended 28 February 2021

	Notes	28.2.21 £	29.2.20 £
Cash flows from operating activities			
Cash generated from operations	1	(5,228)	(62,876)
Net cash used in operating activities		(5,228)	(62,876)
Cash flows from investing activities			
Sale of fixed asset investments		-	1,500
Interest received		908	841
Dividends received		908	750
Net cash provided by investing activities		1,816	3,091
Change in cash and cash equivalents in the reporting period		(3,412)	(59,785)
Cash and cash equivalents at the beginning of the reporting period		152,791	212,576
Cash and cash equivalents at the end of the reporting period		149,379	152,791

The notes form part of these financial statements

Notes to the Cash Flow Statement
for the Year Ended 28 February 2021

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	28.2.21 £	29.2.20 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	88,756	(45,941)
Adjustments for:		
Depreciation charges	66	88
Interest received	(908)	(841)
Dividends received	(908)	(750)
Increase in debtors	(82,748)	(23,229)
(Decrease)/increase in creditors	(9,486)	7,797
Net cash used in operations	(5,228)	(62,876)

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.3.20 £	Cash flow £	At 28.2.21 £
Net cash			
Cash at bank and in hand	152,791	(3,412)	149,379
	152,791	(3,412)	149,379
Total	152,791	(3,412)	149,379

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on reducing balance

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

continued...

2. DONATIONS AND LEGACIES

	28.2.21	29.2.20
	£	£
Donations	1,981	21,967

3. OTHER TRADING ACTIVITIES

	28.2.21	29.2.20
	£	£
Fundraising events	-	276
Earned Income	37,128	83,257
	37,128	83,533

4. INVESTMENT INCOME

	28.2.21	29.2.20
	£	£
Other participating interests	908	750
Deposit account interest	908	841
	1,816	1,591

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	28.2.21	29.2.20
		£	£
Grants	Activities	518,376	254,249

Grants received, included in the above, are as follows:

	28.2.21	29.2.20
	£	£
The Big Lottery	113,013	-
South Lakeland District Council	50,000	50,000
Cumbria Community Foundation	7,000	5,000
Eden District Council	5,000	8,500
Cumbria County Council	-	10,000
Copeland Community fund	-	1,585
Cumbria CVS	-	76,395
Historic England	-	12,047
Innovate UK	99,101	21,409
Energy Saving Trust	127,868	51,513
Coop Explore (Cooperative Foundation)	-	7,300
Electricity North West	42,500	5,500
NHS North Cumbria Clinical Commissioning Group	-	5,000
Quadrature Climate Foundation	50,435	-
Emergence	12,983	-
Durham County Council	10,476	-
	518,376	254,249

continued...

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 7)	Totals
	£	£	£
Activities	462,850	7,695	470,545

7. SUPPORT COSTS

	Information technology	Governance costs	Totals
	£	£	£
Activities	6,853	842	7,695

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	28.2.21	29.2.20
	£	£
Depreciation - owned assets	66	88

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 28 February 2021 nor for the year ended 29 February 2020.

There were no trustee expenses re-imbursed in the year.

10. STAFF COSTS

	28.2.21	29.2.20
	£	£
Wages and salaries	215,189	201,265
Social security cost	52,944	11,726
Other pension costs	25,372	12,078
	293,470	225,069

The average monthly number of employees during the year was as follows:

	28.2.21	29.2.20
Staff	11	9

No employees received emoluments in excess of £60,000.

continued...

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,407	20,560	21,967
Charitable activities			
Activities	17,585	236,664	254,249
Other trading activities	7,563	75,970	83,533
Investment income	1,591	-	1,591
Total	28,146	333,194	361,340
EXPENDITURE ON			
Charitable activities			
Activities	107,532	299,749	407,281
NET INCOME/(EXPENDITURE)	(79,386)	33,445	(45,941)
Transfers between funds	72,422	(72,422)	-
Net movement in funds	(6,964)	(38,977)	(45,941)
RECONCILIATION OF FUNDS			
Total funds brought forward	134,274	108,086	242,360
TOTAL FUNDS CARRIED FORWARD	127,310	69,109	196,419

12. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 March 2020 and 28 February 2021	11,177
DEPRECIATION	
At 1 March 2020	10,914
Charge for year	66
At 28 February 2021	10,980
NET BOOK VALUE	
At 28 February 2021	197
At 29 February 2020	263

continued...

13. FIXED ASSET INVESTMENTS

	Unlisted investments £
MARKET VALUE	
At 1 March 2020 and 28 February 2021	28,750
NET BOOK VALUE	
At 28 February 2021	28,750
At 29 February 2020	28,750

There were no investment assets outside the UK.

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	28.2.21	29.2.20
	£	£
Trade debtors	75,539	30,086
Other debtors	367	1,209
Prepayments and accrued income	38,137	-
	114,043	31,295

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	28.2.21	29.2.20
	£	£
Trade creditors	7,103	14,549
Other creditors	91	740
Accrued expenses	-	1,391
	7,194	16,680

continued...

16. MOVEMENT IN FUNDS

	At 1.3.20 £	Net movement in funds £	Transfers between funds £	At 28.2.21 £
Unrestricted funds				
General fund	127,310	(49,511)	105,453	183,252
	127,310	(49,511)	105,453	183,252
Restricted funds				
Cumbria Green Build Programme	723	(235)	(488)	-
Community Energy Cumbria	1,844	511	(618)	1,737
Community Energy Support South Lakeland	16,216	12,579	(27,939)	856
Rebuilding Together	34,998	(16,740)	(7,417)	9,841
Alston Moor Greenprint	2,343		(2,343)	
Miscellaneous Small Projects	0	972	331	1,303
LEAP	5,196	6,551	(4,184)	7,563
Cold to Cosy	(6,014)	18,131	(12,117)	-
Community Housing Hub	1,103	(427)	(676)	-
Commercial Climate Literacy	1,369	(934)	(1,088)	(653)
Warm Homes Eden	11,852	(5,614)	(1,624)	4,614
SOSCI EV Project	(9,049)	22,820	(14,479)	(708)
Zero Carbon Partnership	-	(7,666)	-	(7,666)
Space to Connect	3,528	(2,896)	(632)	-
Greener Schools Project	5,000	11,000	-	16,000
Energy Surveys	-	4,858	(2,052)	2,806
Community Carbon Literacy	-	5,816	(1,275)	5,541
ENW Energy Advice	-	17,118	(2,597)	14,521
Cold to Cosy Homes 2	-	8,739	(8,739)	-
Future Fair Fellfoot Forward	-	1,364	(1,364)	-
Fellfoot Buildings	-	381	(381)	-
NW Community Energy Hub	-	10,748	(1,063)	9,685
Green Jobs in West Cumbria	-	15,136	(2,835)	12,301
Zero Carbon Cumbria Partnership	-	36,054	(11,873)	24,181
	69,109	138,266	(105,453)	101,923
TOTAL FUNDS	196,419	88,755	-	285,175

continued...

16. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	8,641	(58,152)	(49,511)
	8,641	(58,152)	(49,511)
Restricted funds			
Cumbria Green Build Programme	(217)	(18)	(235)
Community Energy Cumbria	2,514	(2,003)	511
Community Energy Support South Lakeland	50,000	(37,421)	12,579
Rebuilding Together	-	(16,740)	(16,740)
Akton Moor Greenprint	0	0	0
Miscellaneous Small Projects	3,829	(2,857)	972
LEAP	19,418	(12,867)	6,551
Cold to Cosy	80,256	(62,125)	18,131
Community Housing Hub	-	(427)	(427)
Commercial Climate Literacy	3,669	(4,603)	(934)
Warm Homes Eden	-	(5,614)	(5,614)
SOSCI EV Project	99,101	(76,281)	22,820
Zero Carbon Partnership	1,500	(9,166)	(7,666)
Space to Connect	-	(2,896)	(2,896)
Greener Schools Project	11,000	-	11000
Energy Surveys	8,571	(3,713)	4,858
Community Carbon Literacy	12,983	(7,167)	5,816
ENW Energy Advice	27,500	(10,382)	17,118
Cold to Cosy Homes 2	47,612	(38,873)	8,739
Future Fair Fellfoot Forward	8,184	(6,820)	1,364
Fellfoot Buildings	2,292	(1,911)	381
NW Community Energy Hub	15,000	(4,252)	10,748
Green Jobs in West Cumbria	50,435	(35,299)	15,136
Zero Carbon Cumbria Partnership	113,013	(76,958)	36,055
	550,660	(412,393)	138,267
TOTAL FUNDS	559,301	(470,545)	88,756

continued...

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.3.19 £	Net movement in funds £	Transfers between funds £	At 29.2.20 £
Unrestricted funds				
General fund	134,274	(96,204)	89,240	127,310
Miscellaneous	-	16,818	(16,818)	-
	134,274	(79,386)	72,422	127,310
Restricted funds				
Cumbria Green Build Programme	-	5,290	(4,567)	723
Community Energy Cumbria	1,458	1,528	(1,142)	1,844
Community Energy Support South Lakeland	8,656	21,623	(14,063)	16,216
Rebuilding Together	22,924	30,243	(18,169)	34,998
Alston Moor Greenprint	39,043	(33,506)	(3,194)	2,343
Brampton Community Hydro P43	15,068	(15,000)	(68)	-
Energy Events	3,402	(1,958)	(1,444)	-
Melbreak Hydro	13,174	(13,174)	-	-
LEAP	1,460	12,779	(9,043)	5,196
Cold to Cosy	4,391	2,264	(12,669)	(6,014)
LDNPA and ENW Event	(1,490)	3,031	(1,541)	-
Energy Local Alston Moor	-	178	(178)	-
Community Housing Hub	-	4,478	(3,375)	1,103
Commercial Climate Literacy	-	2,914	(1,545)	1,369
Warm Homes Eden	-	16,102	(4,250)	11,852
SOSCI EV Project	-	(4,528)	(4,521)	(9,049)
Zero Carbon Partnership	-	(2,580)	2,580	-
Space to Connect	-	3,761	(233)	3,528
Greener Schools Project	-	-	5,000	5,000
	108,086	33,445	(72,422)	69,109
TOTAL FUNDS	242,360	(45,941)	-	196,419

continued...

16. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,741	(97,945)	(96,204)
Miscellaneous	26,405	(9,587)	16,818
	28,146	(107,532)	(79,386)
Restricted funds			
Cumbria Green Build Programme	23,218	(17,928)	5,290
Community Energy Cumbria	5,420	(3,892)	1,528
Community Energy Support South Lakeland	45,500	(23,877)	21,623
Rebuilding Together	79,442	(49,199)	30,243
Alston Moor Greenprint	(982)	(32,524)	(33,506)
Brampton Community Hydro P43	-	(15,000)	(15,000)
Energy Events	1,280	(3,238)	(1,958)
Melbreak Hydro	-	(13,174)	(13,174)
LEAP	38,894	(26,115)	12,779
Cold to Cosy	51,513	(49,249)	2,264
LDNPA and ENW Event	5,800	(2,769)	3,031
Energy Local Alston Moor	2,100	(1,922)	178
Community Housing Hub	12,606	(8,128)	4,478
Climate Literacy	8,914	(6,000)	2,914
Warm Homes Eden	27,500	(11,398)	16,102
SOSCI EV Project	21,409	(25,937)	(4,528)
Zero Carbon Partnership	2,280	(4,860)	(2,580)
Space to Connect	8,300	(4,539)	3,761
	333,194	(299,749)	33,445
TOTAL FUNDS	361,340	(407,281)	(45,941)

continued...

16. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.3.19 £	Net movement in funds £	Transfers between funds £	At 28.2.21 £
Unrestricted funds				
General fund	134,274	(145,715)	194,693	183,252
Miscellaneous	-	16,818	(16,818)	-
	134,274	(128,897)	177,875	183,252
Restricted funds				
Cumbria Green Build Programme	-	5,055	(5,055)	-
Community Energy Cumbria	1,458	2,039	(1,760)	1,737
Community Energy Support South Lakeland	8,656	34,202	(42,002)	856
Rebuilding Together	22,924	13,503	(25,586)	9,841
Alston Moor Greenprint	39,043	(33,506)	(5,537)	1,303
Miscellaneous Small Projects	0	972	331	
Brampton Community Hydro	15,068	(15,000)	(68)	-
Energy Events	3,402	(1,958)	(1,444)	-
Melbreak Hydro	13,174	(13,174)	-	-
LEAP	1,460	19,330	(13,227)	7,563
Cold to Cosy	4,391	20,395	(24,786)	-
LDNPA and ENW Event	(1,490)	3,031	(1,541)	-
Energy Local Alston Moor	-	178	(178)	-
Community Housing Hub	-	4,051	(4,051)	-
Commercial Climate Literacy	-	1,980	(2,633)	(653)
Warm Homes Eden	-	10,488	(5,874)	4,614
SOSCI EV Project	-	18,292	(19,000)	(708)
Zero Carbon Partnership	-	(10,246)	2,580	(7,666)
Space to Connect	-	865	(865)	-
Greener Schools Project	-	11,000	5,000	16,000
Energy Surveys	-	4,858	(2,052)	2,806
Community Carbon Literacy	-	5,816	(1,275)	5,541
ENW Energy Advice	-	17,118	(2,597)	14,521
Cold to Cosy Homes 2	-	8,739	(8,739)	-
Future Fair Fellfoot Forward	-	1,364	(1,364)	-
Fellfoot Buildings	-	381	(381)	-
NW Community Energy Hub	-	10,748	(1,063)	9,685
Green Jobs in West Cumbria	-	15,136	(2,835)	12,301
Zero Carbon Cumbria Partnership	-	36,055	(11,875)	24,181
	108,086	171,712	(177,875)	101,923
TOTAL FUNDS	242,360	42,815	-	285,175

continued...

16. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	10,382	(156,097)	(145,715)
Miscellaneous	26,405	(9,587)	16,818
	36,787	(165,684)	(128,897)
Restricted funds			
Cumbria Green Build Programme	23,001	(17,946)	5,055
Community Energy Cumbria	7,934	(5,895)	2,039
Community Energy Support South Lakeland	95,500	(61,298)	34,202
Rebuilding Together	79,442	(65,939)	13,503
Alston Moor Greenprint	(982)	(32,524)	(33,506)
Miscellaneous Small Projects	3,829	(2,857)	972
Brampton Community Hydro	-	(15,000)	(15,000)
Energy Events	1,280	(3,238)	(1,958)
Melbreak Hydro	-	(13,174)	(13,174)
LEAP	58,312	(38,982)	19,330
Cold to Cosy	131,769	(111,374)	20,395
LDNPA and ENW Event	5,800	(2,769)	3,031
Energy Local Alston Moor	2,100	(1,922)	178
Community Housing Hub	12,606	(8,555)	4,051
Climate Literacy	12,583	(10,603)	1,980
Warm Homes Eden	27,500	(17,012)	10,488
SOSCI EV Project	120,510	(102,218)	18,292
Zero Carbon Partnership	3,780	(14,026)	(10,246)
Space to Connect	8,300	(7,435)	865
Greener Schools Project	11,000	0	11,000
Energy Surveys	8,571	(3,713)	4,858
Community Carbon Literacy	12,983	(7,167)	5,816
ENW Energy Advice	27,500	(10,382)	17,118
Cold to Cosy Homes 2	47,612	(38,873)	8,739
Future Fair Fellfoot Forward	8,184	(6,820)	1,364
Fellfoot Buildings	2,292	(1,911)	381
NW Community Energy Hub	15,000	(4,252)	10,748
Green Jobs in West Cumbria	50,435	(35,299)	15,136
Zero Carbon Cumbria Partnership	113,013	(76,958)	36,055
	889,854	(718,142)	171,712
TOTAL FUNDS	926,641	(883,826)	42,815

continued...

17. RELATED PARTY DISCLOSURES

During the year the charity purchased goods and services from:

- David Beuzeval Associates where one of the Directors is a Trustee of the Charity (Value of goods/service £1,520).
- Eden Lighthouse where both partners are employees of the charity (Value of goods/service £380).
- Small World Consulting where one of the Directors was a Trustee of the charity (Value of goods/service
- £180).
- The charity provided administrative services to
- Community Energy Cumbria where two of their Directors are employees of the charity (Value of goods/service £2500).
- Burneside Community Energy where one of their Directors is an employee of the charity (Value of goods/service £600).

Cumbria Action for Sustainability

Detailed Statement of Financial Activities
for the Year Ended 28 February 2021

	28.2.21	29.2.20
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1,981	21,967
Other trading activities		
Fundraising events	-	276
Earned Income	37,128	83,257
	37,128	83,533
Investment income		
Other participating interests	908	750
Deposit account interest	908	841
	1,816	1,591
Charitable activities		
Grants	518,376	254,249
Total incoming resources	559,301	361,340
EXPENDITURE		
Charitable activities		
Wages	293,505	201,265
Social security	-	11,726
Pensions	(35)	12,078
Property Costs	4,860	4,878
Insurance	1,209	1,501
Telephone	6,242	1,965
Postage and stationery	879	828
Travel and Subsistence	682	7,260
Advertising & Promotion	3,915	6,365
Consultancy Fees	40,481	92,464
Project partner fees	94,666	26,118
Equipment Capital & Repairs	14,538	6,816
Conferences and meetings	161	1,772
Staff Recruitment	4,335	2,948
Staff Training	1,603	2,206
Event & Speaker Costs	1,533	18,553
Volunteer Expenses	331	827
Contingency	(5,226)	345
Overheads	(895)	-
Fixtures and fittings	66	88
	462,850	400,003

This page does not form part of the statutory financial statements

Cumbria Action for Sustainability

Detailed Statement of Financial Activities
for the Year Ended 28 February 2021

	28.2.21	29.2.20
	£	£
Support costs		
Information technology		
Equipment / IT Support	6,853	5,393
Governance costs		
Governance & Trustee Costs	842	1,885
Total resources expended	470,545	407,281
Net income/(expenditure)	88,756	(45,941)