

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

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for the Year Ended 28 February 2021

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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



Report of the Trustees
for the Year Ended 28 February 2021

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

Report of the Trustees
for the Year Ended 28 February 2021

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 its 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 be 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 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.

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 Burnside 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.

Report of the Trustees
for the Year Ended 28 February 2021

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
Burnside 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

Report of the Trustees

for the Year Ended 28 February 2021

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 remuneration 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 Bamett
K Bentley-Brown
T Hart
S Lafferty (left September 2020)

Report of the Trustees
for the Year Ended 28 February 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Cumbria CVS

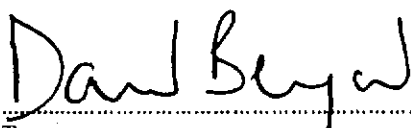
Shaddongate Resource Centre

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:

A handwritten signature in black ink, appearing to read 'David Beynon', written over a dotted line.

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

		Unrestricted funds £	Restricted funds £	28.2.21 Total funds £	29.2.20 Total funds £
	Notes				
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
		<u>28,947</u>	<u>-</u>	<u>28,947</u>	<u>29,013</u>
CURRENT ASSETS					
Debtors	14	114,043	-	114,043	31,295
Cash at bank and in hand		42,613	106,766	149,379	152,791
		<u>156,656</u>	<u>106,766</u>	<u>263,422</u>	<u>184,086</u>
CREDITORS					
Amounts falling due within one year	15	(2,351)	(4,843)	(7,194)	(16,680)
NET CURRENT ASSETS		<u>154,305</u>	<u>101,923</u>	<u>256,228</u>	<u>167,406</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>183,252</u>	<u>101,923</u>	<u>285,175</u>	<u>196,419</u>
NET ASSETS		<u>183,252</u>	<u>101,923</u>	<u>285,175</u>	<u>196,419</u>
FUNDS	16				
Unrestricted funds				183,252	127,310
Restricted funds				101,923	69,109
TOTAL FUNDS				<u>285,175</u>	<u>196,419</u>

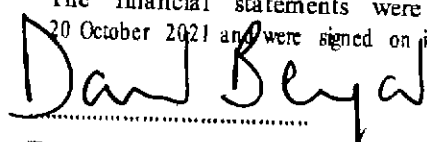
The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 28 February 2021.

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

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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:



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		<u>(5,228)</u>	<u>(62,876)</u>
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		<u>1,816</u>	<u>3,091</u>
Change in cash and cash equivalents in the reporting period		<u>(3,412)</u>	<u>(59,785)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>152,791</u>	<u>212,576</u>
Cash and cash equivalents at the end of the reporting period		<u><u>149,379</u></u>	<u><u>152,791</u></u>

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	<u>(5,228)</u>	<u>(62,876)</u>

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
	<u>152,791</u>	<u>(3,412)</u>	<u>149,379</u>
Total	<u>152,791</u>	<u>(3,412)</u>	<u>149,379</u>

Notes to the Financial Statements
for the Year Ended 28 February 2021

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.

Notes to the Financial Statements - continued
for the Year Ended 28 February 2021

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
	<u>37,128</u>	<u>83,533</u>

4. INVESTMENT INCOME

	28.2.21	29.2.20
	£	£
Other participating interests	908	750
Deposit account interest	908	841
	<u>1,816</u>	<u>1,591</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	28.2.21	29.2.20
	Activities	£	£
Grants		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	-
	<u>518,376</u>	<u>254,249</u>

Notes to the Financial Statements - continued
for the Year Ended 28 February 2021

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.

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

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	-
	<u>114,043</u>	<u>31,295</u>

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
	<u>7,194</u>	<u>16,680</u>

Notes to the Financial Statements - continued
for the Year Ended 28 February 2021

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
Akton 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

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 Felfoot Forward	8,184	(6,820)	1,364
Felfoot 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

Notes to the Financial Statements - continued
for the Year Ended 28 February 2021

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)	-
	<u>134,274</u>	<u>(79,386)</u>	<u>72,422</u>	<u>127,310</u>
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
Akton 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 Akton 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
	<u>108,086</u>	<u>33,445</u>	<u>(72,422)</u>	<u>69,109</u>
TOTAL FUNDS	<u>242,360</u>	<u>(45,941)</u>	<u>-</u>	<u>196,419</u>

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
	<u>28,146</u>	<u>(107,532)</u>	<u>(79,386)</u>
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
Akston Moor Greenprint	(982)	(32,524)	(33,506)
Brampton Community Hydro P43	-	(15,000)	(15,000)
Energy Events	1,280	(3,238)	(1,958)
Mehbreak 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 Akston 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
	<u>333,194</u>	<u>(299,749)</u>	<u>33,445</u>
TOTAL FUNDS	<u>361,340</u>	<u>(407,281)</u>	<u>(45,941)</u>

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)	-
	<u>134,274</u>	<u>(128,897)</u>	<u>177,875</u>	<u>183,252</u>
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
Akton 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 Akton 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
	<u>108,086</u>	<u>171,712</u>	<u>(177,875)</u>	<u>101,923</u>
TOTAL FUNDS	<u>242,360</u>	<u>42,815</u>	<u>-</u>	<u>285,175</u>

Notes to the Financial Statements - continued
for the Year Ended 28 February 2021

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
Akston 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)
Mebreak 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 Akston 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

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 £1520).
- 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
	<hr/> 37,128	<hr/> 83,533
Investment income		
Other participating interests	908	750
Deposit account interest	908	841
	<hr/> 1,816	<hr/> 1,591
Charitable activities		
Grants	518,376	254,249
	<hr/> 518,376	<hr/> 254,249
Total incoming resources	<hr/> 559,301	<hr/> 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
	<hr/> 462,850	<hr/> 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	<u>470,545</u>	<u>407,281</u>
Net income/(expenditure)	<u>88,756</u>	<u>(45,941)</u>