

**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**

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<b>Trustees</b>	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
<b>Charity Registration Number</b>	1123155
<b>Company Registration Number</b>	06492907
<b>Registered Office</b>	The charity is incorporated in England and Wales. Eden Rural Foyer Old London Road Penrith CA11 8ET
<b>Principal Office</b>	Eden Rural Foyer Old London Road Penrith CA11 8ET
<b>Auditor</b>	David Allen Chartered Accountants & Statutory Auditor Dalmar House Barras Lane Estate Dalston Carlisle CA5 7NY

## **CUMBRIA ACTION FOR SUSTAINABILITY**

### **COMPANY LIMITED BY GUARANTEE**

#### **TRUSTEES' REPORT**

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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.

## **CUMBRIA ACTION FOR SUSTAINABILITY**

### **COMPANY LIMITED BY GUARANTEE**

#### **TRUSTEES' REPORT (CONTINUED)**

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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

## **CUMBRIA ACTION FOR SUSTAINABILITY**

### **COMPANY LIMITED BY GUARANTEE**

#### **TRUSTEES' REPORT (CONTINUED)**

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##### **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

## **CUMBRIA ACTION FOR SUSTAINABILITY**

### **COMPANY LIMITED BY GUARANTEE**

#### **TRUSTEES' REPORT (CONTINUED)**

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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](http://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.

## **CUMBRIA ACTION FOR SUSTAINABILITY**

### **COMPANY LIMITED BY GUARANTEE**

#### **TRUSTEES' REPORT (CONTINUED)**

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##### **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.



## **CUMBRIA ACTION FOR SUSTAINABILITY**

### **COMPANY LIMITED BY GUARANTEE**

#### **TRUSTEES' REPORT (CONTINUED)**

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##### **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

## **CUMBRIA ACTION FOR SUSTAINABILITY**

### **COMPANY LIMITED BY GUARANTEE**

#### **TRUSTEES' REPORT (CONTINUED)**

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##### **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 be 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.

## **CUMBRIA ACTION FOR SUSTAINABILITY**

### **COMPANY LIMITED BY GUARANTEE**

#### **TRUSTEES' REPORT (CONTINUED)**

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#### **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 or by the other Directors, must not cause the number of Directors to exceed any number fixed as the maximum number of Directors.

## **CUMBRIA ACTION FOR SUSTAINABILITY**

### **COMPANY LIMITED BY GUARANTEE**

#### **TRUSTEES' REPORT (CONTINUED)**

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##### ***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](http://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.

## **CUMBRIA ACTION FOR SUSTAINABILITY**

### **COMPANY LIMITED BY GUARANTEE**

#### **TRUSTEES' REPORT (CONTINUED)**

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##### **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.

## **CUMBRIA ACTION FOR SUSTAINABILITY**

### **COMPANY LIMITED BY GUARANTEE**

#### **TRUSTEES' REPORT (CONTINUED)**

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##### ***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.

## **CUMBRIA ACTION FOR SUSTAINABILITY**

### **COMPANY LIMITED BY GUARANTEE**

#### **TRUSTEES' REPORT (CONTINUED)**

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##### **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:

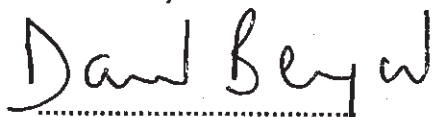
- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material 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**

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### **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.



## **CUMBRIA ACTION FOR SUSTAINABILITY**

### **COMPANY LIMITED BY GUARANTEE**

#### **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CUMBRIA ACTION FOR SUSTAINABILITY (CONTINUED)**

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##### **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.

## **CUMBRIA ACTION FOR SUSTAINABILITY**

### **COMPANY LIMITED BY GUARANTEE**

#### **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CUMBRIA ACTION FOR SUSTAINABILITY (CONTINUED)**

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##### **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:

## **CUMBRIA ACTION FOR SUSTAINABILITY**

### **COMPANY LIMITED BY GUARANTEE**

#### **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CUMBRIA ACTION FOR SUSTAINABILITY (CONTINUED)**

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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](http://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.

## **CUMBRIA ACTION FOR SUSTAINABILITY**

### **COMPANY LIMITED BY GUARANTEE**

#### **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CUMBRIA ACTION FOR SUSTAINABILITY (CONTINUED)**

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- 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)**

	<b>Note</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
<b>Income from:</b>					
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		<u>176,037</u>	<u>1,312,505</u>	<u>1,488,542</u>	<u>559,301</u>
<b>Expenditure on:</b>					
Charitable activities	6	<u>(110,894)</u>	<u>(1,138,235)</u>	<u>(1,249,129)</u>	<u>(470,545)</u>
Total expenditure		<u>(110,894)</u>	<u>(1,138,235)</u>	<u>(1,249,129)</u>	<u>(470,545)</u>
Net income		65,143	174,270	239,413	88,756
Transfers between funds		<u>(3,342)</u>	<u>3,342</u>	<u>-</u>	<u>-</u>
Net movement in funds		61,801	177,612	239,413	88,756
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>183,252</u>	<u>101,923</u>	<u>285,175</u>	<u>196,419</u>
Total funds carried forward	20	<u>245,053</u>	<u>279,535</u>	<u>524,588</u>	<u>285,175</u>

## 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 £
<b>Income and Endowments from:</b>				
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
<b>Expenditure on:</b>				
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
<b>Reconciliation of funds</b>				
Total funds brought forward		127,310	69,109	196,419
Total funds carried forward	20	183,252	101,923	285,175

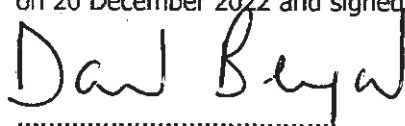
All of the charity's activities derive from continuing operations during the above two periods.

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 £
<b>Fixed assets</b>			
Tangible assets	15	-	197
Investments	16	<u>27,250</u>	<u>28,750</u>
		<u>27,250</u>	<u>28,947</u>
<b>Current assets</b>			
Debtors	17	192,511	114,043
Cash at bank and in hand		<u>350,610</u>	<u>149,379</u>
		543,121	263,422
<b>Creditors: Amounts falling due within one year</b>	18	<u>(45,783)</u>	<u>(7,194)</u>
<b>Net current assets</b>		<u>497,338</u>	<u>256,228</u>
<b>Net assets</b>		<u>524,588</u>	<u>285,175</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds	20	279,535	101,923
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>245,053</u>	<u>183,252</u>
<b>Total funds</b>	20	<u>524,588</u>	<u>285,175</u>
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:



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**

	<b>Note</b>	<b>2022 £</b>	<b>2021 £</b>
<b>Cash flows from operating activities</b>			
Net cash income		239,413	88,756
<b>Adjustments to cash flows from non-cash items</b>			
Depreciation		197	66
Interest and dividends received	5	<u>(977)</u>	<u>(1,816)</u>
		238,633	87,006
<b>Working capital adjustments</b>			
Increase in debtors	17	(78,468)	(82,748)
Increase/(decrease) in creditors	18	<u>38,589</u>	<u>(9,486)</u>
Net cash flows from operating activities		<u>198,754</u>	<u>(5,228)</u>
<b>Cash flows from investing activities</b>			
Interest receivable and similar income	5	112	908
Income from dividends	5	865	908
Revaluation of investments		<u>1,500</u>	<u>-</u>
Net cash flows from investing activities		<u>2,477</u>	<u>1,816</u>
Net increase/(decrease) in cash and cash equivalents		201,231	(3,412)
Cash and cash equivalents at 1 March		<u>149,379</u>	<u>152,791</u>
Cash and cash equivalents at 31 March		<u><u>350,610</u></u>	<u><u>149,379</u></u>

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



## **CUMBRIA ACTION FOR SUSTAINABILITY**

### **COMPANY LIMITED BY GUARANTEE**

#### **NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD FROM 1 MARCH 2021 TO 31 MARCH 2022**

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##### **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 £.

## **CUMBRIA ACTION FOR SUSTAINABILITY**

### **COMPANY LIMITED BY GUARANTEE**

#### **NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD FROM 1 MARCH 2021 TO 31 MARCH 2022 (CONTINUED)**

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## **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.

## **CUMBRIA ACTION FOR SUSTAINABILITY**

### **COMPANY LIMITED BY GUARANTEE**

#### **NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD FROM 1 MARCH 2021 TO 31 MARCH 2022 (CONTINUED)**

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## **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**

Fixtures and fittings

#### **Depreciation method and rate**

25% reducing balance

## **CUMBRIA ACTION FOR SUSTAINABILITY**

### **COMPANY LIMITED BY GUARANTEE**

#### **NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD FROM 1 MARCH 2021 TO 31 MARCH 2022 (CONTINUED)**

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## **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.

## **CUMBRIA ACTION FOR SUSTAINABILITY**

### **COMPANY LIMITED BY GUARANTEE**

#### **NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD FROM 1 MARCH 2021 TO 31 MARCH 2022 (CONTINUED)**

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## **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.

## CUMBRIA ACTION FOR SUSTAINABILITY

### COMPANY LIMITED BY GUARANTEE

#### NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD FROM 1 MARCH 2021 TO 31 MARCH 2022 (CONTINUED)

## 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	-
	<u>10,778</u>	<u>1,312,505</u>	<u>1,323,283</u>	<u>520,357</u>

## CUMBRIA ACTION FOR SUSTAINABILITY

### COMPANY LIMITED BY GUARANTEE

#### NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD FROM 1 MARCH 2021 TO 31 MARCH 2022 (CONTINUED)

#### 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	-
	<u>164,282</u>	<u>164,282</u>	<u>37,128</u>

#### 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
	<u>977</u>	<u>977</u>	<u>1,816</u>

#### 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
		<u>110,894</u>	<u>1,138,235</u>	<u>1,249,129</u>	<u>470,545</u>

## CUMBRIA ACTION FOR SUSTAINABILITY

### COMPANY LIMITED BY GUARANTEE

#### NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD FROM 1 MARCH 2021 TO 31 MARCH 2022 (CONTINUED)

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#### 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
<b>Total for period ended 28 February 2021</b>	<u>434,079</u>	<u>-</u>	<u>36,466</u>	<u>470,545</u>

#### 7 ANALYSIS OF GOVERNANCE AND SUPPORT COSTS

##### Support costs allocated to charitable activities

	Governance costs £	Other support costs £	Total 2022 £
Activities	<u>4,200</u>	<u>53,128</u>	<u>57,328</u>

##### 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	<u>-</u>	<u>-</u>	<u>42</u>
	<u>4,200</u>	<u>4,200</u>	<u>842</u>



## CUMBRIA ACTION FOR SUSTAINABILITY

### COMPANY LIMITED BY GUARANTEE

#### NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD FROM 1 MARCH 2021 TO 31 MARCH 2022 (CONTINUED)

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## 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	-
		<u>6,554</u>	<u>-</u>

## 9 NET INCOMING/OUTGOING RESOURCES

Net incoming resources for the period include:

	2022 £	2021 £
Audit fees	4,200	-
Depreciation of fixed assets	<u>197</u>	<u>66</u>

## 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.

## CUMBRIA ACTION FOR SUSTAINABILITY

### COMPANY LIMITED BY GUARANTEE

#### NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD FROM 1 MARCH 2021 TO 31 MARCH 2022 (CONTINUED)

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##### 11 STAFF COSTS

The aggregate payroll costs were as follows:

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Staff costs during the period were:</b>		
Wages and salaries	503,246	215,189
Social security costs	36,025	52,944
Pension costs	30,150	25,372
	<u>569,421</u>	<u>293,505</u>

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

	<b>2022</b>	<b>2021</b>
	<b>No</b>	<b>No</b>
Staff	<u>26</u>	<u>11</u>

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

	<b>2021</b>
	<b>£</b>
Examination of the financial statements	<u>800</u>

##### 13 AUDITORS' REMUNERATION

	<b>2022</b>
	<b>£</b>
Audit of the financial statements	<u>4,200</u>

## CUMBRIA ACTION FOR SUSTAINABILITY

### COMPANY LIMITED BY GUARANTEE

#### NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD FROM 1 MARCH 2021 TO 31 MARCH 2022 (CONTINUED)

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#### 14 TAXATION

The charity is a registered charity and is therefore exempt from taxation.

#### 15 TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Total £
<b>Cost</b>		
At 1 March 2021	11,176	11,176
At 31 March 2022	11,176	11,176
<b>Depreciation</b>		
At 1 March 2021	10,979	10,979
Charge for the year	197	197
At 31 March 2022	11,176	11,176
<b>Net book value</b>		
At 31 March 2022	-	-
At 28 February 2021	197	197

#### 16 FIXED ASSET INVESTMENTS

	2022 £	2021 £
Other investments	27,250	28,750

## CUMBRIA ACTION FOR SUSTAINABILITY

### COMPANY LIMITED BY GUARANTEE

#### NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD FROM 1 MARCH 2021 TO 31 MARCH 2022 (CONTINUED)

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#### 16 FIXED ASSET INVESTMENTS (continued)

##### Other investments

	Unlisted investments £	Total £
<b>Cost or Valuation</b>		
At 1 March 2021	28,750	28,750
Revaluation	<u>(1,500)</u>	<u>(1,500)</u>
At 31 March 2022	<u>27,250</u>	<u>27,250</u>
<b>Net book value</b>		
At 31 March 2022	<u>27,250</u>	<u>27,250</u>
At 28 February 2021	<u>28,750</u>	<u>28,750</u>

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	<u>7</u>	<u>367</u>
	<u>192,511</u>	<u>114,043</u>

## **CUMBRIA ACTION FOR SUSTAINABILITY**

### **COMPANY LIMITED BY GUARANTEE**

#### **NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD FROM 1 MARCH 2021 TO 31 MARCH 2022 (CONTINUED)**

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##### **18 CREDITORS: amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade creditors	24,220	7,103
Other taxation and social security	8,420	-
Other creditors	1,014	91
Accruals	12,129	-
	<u>45,783</u>	<u>7,194</u>

##### **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.

**CUMBRIA ACTION FOR SUSTAINABILITY****COMPANY LIMITED BY GUARANTEE****NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD FROM 1 MARCH 2021 TO 31 MARCH 2022 (CONTINUED)****20 FUNDS**

	Balance at 1 March 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
<b>Unrestricted</b>					
<i>General</i>					
General fund	183,252	176,037	(110,894)	(3,342)	245,053
<b>Restricted</b>					
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

# CUMBRIA ACTION FOR SUSTAINABILITY

## COMPANY LIMITED BY GUARANTEE

### NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD FROM 1 MARCH 2021 TO 31 MARCH 2022 (CONTINUED)

#### 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
<b>Total restricted</b>	<b>101,923</b>	<b>1,312,505</b>	<b>(1,138,235)</b>	<b>3,342</b>	<b>279,535</b>
<b>Total funds</b>	<b>285,175</b>	<b>1,488,542</b>	<b>(1,249,129)</b>	<b>-</b>	<b>524,588</b>
	Balance at 1 March 2020 £	Income £	Expenditure £	Transfers £	Balance at 28 February 2021 £
<b>Unrestricted funds</b>					
<i>General</i>					
General fund	127,310	8,641	(58,152)	105,453	183,252
<b>Restricted</b>					
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

## CUMBRIA ACTION FOR SUSTAINABILITY

### COMPANY LIMITED BY GUARANTEE

#### NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD FROM 1 MARCH 2021 TO 31 MARCH 2022 (CONTINUED)

#### 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
<b>Total restricted funds</b>	<u>69,109</u>	<u>550,660</u>	<u>(412,393)</u>	<u>(105,453)</u>	<u>101,923</u>
<b>Total funds</b>	<u>196,419</u>	<u>559,301</u>	<u>(470,545)</u>	<u>-</u>	<u>285,175</u>

#### 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.



## **CUMBRIA ACTION FOR SUSTAINABILITY**

### **COMPANY LIMITED BY GUARANTEE**

#### **NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD FROM 1 MARCH 2021 TO 31 MARCH 2022 (CONTINUED)**

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#### **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 retrofitting 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.

## **CUMBRIA ACTION FOR SUSTAINABILITY**

### **COMPANY LIMITED BY GUARANTEE**

#### **NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD FROM 1 MARCH 2021 TO 31 MARCH 2022 (CONTINUED)**

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##### **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.

## CUMBRIA ACTION FOR SUSTAINABILITY

### COMPANY LIMITED BY GUARANTEE

#### NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD FROM 1 MARCH 2021 TO 31 MARCH 2022 (CONTINUED)

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#### 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

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total funds at 31 March 2022 £</b>
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	<u>245,053</u>	<u>279,535</u>	<u>524,588</u>

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total funds at 28 February 2021 £</b>
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	<u>183,252</u>	<u>101,923</u>	<u>285,175</u>

## CUMBRIA ACTION FOR SUSTAINABILITY

### COMPANY LIMITED BY GUARANTEE

#### NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD FROM 1 MARCH 2021 TO 31 MARCH 2022 (CONTINUED)

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#### 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).