

# Carer Support South Lakes

England & Wales · Charity number 1142184

## Details

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**Other names** SOUTH LAKELAND CARERS

**Status** Registered

**Legal form** Charitable company

**Company number** [07567467](#)

**Registered** 2011-06-01

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Carer Support South Lakes  
Stricklandgate House  
92 Stricklandgate  
Kendal  
Cumbria  
LA9 4PU

**Phone** 01539815970

**Email** [admin@carersupportsouthlakes.org.uk](mailto:admin@carersupportsouthlakes.org.uk)

**Website** <https://carersupportsouthlakes.org.uk/>

## Activities

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**Objects:** THE CHARITABLE PURPOSES OF THE COMPANY ARE:A) THE RELIEF OF THOSE PERSONS IN THE AREA OF SOUTH LAKELAND, CUMBRIA (THE "AREA OF BENEFIT") WHO, BY REASON OF CARING FOR A DISABLED, ELDERLY AND SICK PERSON IN THE AREA OF BENEFIT, ARE LEADING A RESTRICTED LIFE AND ARE IN NEED OF THE ASSISTANCE OF CARERS; ANDB) THE CONSEQUENTIAL RELIEF OF DISABLED, ELDERLY AND SICK PERSONS IN THE AREA OF BENEFIT THROUGH SUCH ASSISTANCE GIVEN TO THEIR CARERS.

**Activities:** PROVIDE SUPPORT TO CARERS

## Classification

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- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Defined Groups

## Geography

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- Cumbria

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£767,979	£663,976	£348,155	20
2024-03-31	£675,705	£658,227	£244,152	20
2023-03-31	£632,686	£526,290	£226,674	18
2022-03-31	£434,995	£489,453	-	-
2021-03-31	£536,537	£435,262	£174,736	16

## Trustees

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Name	Role	Appointed
Andrew Hill		2023-11-22
Andrew Jackson		2025-12-02
James Alexander		2020-04-22
Marina Lord		2025-12-02
Richard Lancaster		2023-04-26
Sara Dobson		2023-04-26

**Carer Support South Lakes**

England & Wales - Charity number 1142184

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# Accounts

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Company registration number: 07567467

Charity registration number: 1142184

# **Carer Support South Lakes**

(A company limited by guarantee)

**Annual Report and Financial Statements**

**for the Year Ended 31 March 2025**

**Stables Thompson & Briscoe Limited  
Lowther House  
Lowther Street  
Kendal  
LA9 4DX**

# **Carer Support South Lakes**

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## **Carer Support South Lakes**

### **Reference and Administrative Details**

#### **Chairman**

J R Alexander

#### **Trustees**

J R Alexander

S Dobson

A Hill

R Lancaster

G McKeever

#### **Secretary**

D Marsden

#### **Senior Management / Leadership Team**

D Marsden, Chief Executive Officer

D Billington, Finance and Office Manager

H Cragg, Operations Manager

C Duckworth, Business Development Manager

#### **Charity Registration Number**

1142184

#### **Company Registration Number**

07567467

The charity is incorporated in England and Wales.

#### **Registered Office**

Beezon Annexe  
Beezon Road  
Kendal  
LA9 6EL

#### **Principal Office**

Beezon Annexe  
Beezon Road  
Kendal  
LA9 6EL

#### **Independent Examiner**

Stables Thompson & Briscoe Limited

Lowther House  
Lowther Street  
Kendal  
LA9 4DX

# Carer Support South Lakes

## Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2025.

### Objectives and activities

#### *Objects and aims*

The principle objective of the organisation is to improve the lives of unpaid Carers of all ages, by identifying the needs of an unpaid carer and providing quality services, support and advocacy to protect their health and wellbeing.

An Unpaid Carer is anyone, including children and adults who looks after a family member, partner, friend or neighbour who needs help because of their illness, frailty, disability, a mental health problem or an addiction and cannot cope without their support.

#### *Our Purpose*

Assist Carers throughout their caring journey by providing and developing appropriate support services.

#### *Vision*

Every Carer will be able to live well and enjoy life whilst feeling supported and included.

#### *Mission*

Identify Carers, provide them with services throughout their caring journey, and empower them to live the life they choose.

We assess individual needs and give information, guidance and signposting.

We support Carers with identifying ways to manage their pressures, lessening the impact on their health and wellbeing.

We connect Carers with others who understand their challenges.

We strive to influence change within our community ensuring every Carer feels heard, valued and included.

#### *Objectives, strategies and activities*

The Trustees and Executive Team are committed to delivering the charity's mission through following our strategy for 2025 to 2028. This recognises our past achievements and has been developed to reflect them and our future aspirations for the charity.

Our promise is to be **Bigger, Better, Brighter and Bolder** in everything we do. We seek to achieve this through focusing on our Vision and by working to specific goals and objectives in key areas of our work.

In recognising this, the previous five pillars have been adapted into our guiding principles in four fundamental areas:

- Our People.
- Being Connected.
- Being Responsive and Proactive.
- Our Voice and Influence.

## **Carer Support South Lakes**

### **Trustees' Report**

#### ***Fundraising disclosures***

It is with great delight to report that the charity's fundraising activities continued to be successful, supported by regular sponsors and strong community engagement and for that we give our continued thanks.

We are extremely lucky to continue with our "Give Carers a Break" appeal enabling Carers to access short breaks, respite days, and wellbeing activities. Trustees are grateful to sponsors, community members, and volunteers for their generosity and commitment.

I continue to be amazed and thankful to our local community generosity, they really pull out all the stops when we ask them to help. It is great to know that unpaid Carers in the South Lakes are held in such high regard by our community

We raised £47,262 between 2024 and March 2025.

The Trustees confirm that fundraising activities complied with the Code of Fundraising Practice.

#### ***Public benefit***

We continue to work to identify unpaid Carers and provide them with a person-centered support plan, and all the information and support they need to help them in their caring role. Our services are available to people looking after a relative, loved one or friend, who due to physical or mental illness, age related difficulties, disability or an addiction, cannot manage without their support.

Becoming a Carer can, for some people become a sudden responsibility (e.g. if a loved one is involved in an accident or becomes ill). For others, it can be a gradual process with the responsibilities creeping up on them, increasing slowly as the person they care for begins to age, unable to cope, or their health deteriorates.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

#### ***Use of volunteers***

Volunteers are a big part of the charity's work. Without them we could not provide the number of services, quality and level of support to unpaid Carers that we do. Behind the scenes, they provide essential help and support to the day-to-day running of the organisation.

The roles they fulfil include: Trustees, Patron, Ambassadors Community Fundraisers, Administrative Volunteers and Support Group Volunteers.

Our Volunteers help us to deliver a range of services including our Volunteer led Sitting, Here to Hear, and Home Support Service. We have volunteers who go out into the community as our Carer Champions. These Champions meet with community groups to inform and identify Carers. Our volunteers undertake annual reviews and telephone surveys with Carers.

Our Volunteers include Carers, cared for, retired people simply looking to do something with their spare time, others who are keen to gain work experience to help them get paid employment, former Carers Adult, Parent and Young Carers or individuals who simply want to give something back to their local community.

In 2024-25, 105 volunteers provided 3501 hours of support, including over 180 hours given by trustees.

## **Carer Support South Lakes**

### **Trustees' Report**

#### **Achievements and performance**

Key outcomes in 2024–25:

- **558** Carer assessments completed.
- **944**, Face to face and/or telephone support sessions delivered.
- **65**, emergency drop in sessions for Carers in crisis
- **124** contingency plans developed.
- **224** Carers received a break through the Give Carers a Break campaign.
- **84** support group meetings held.
- **32** emergency one-to-one sessions provided.
- **49** Schools were visited to support Young Carers in a one to one setting.
- **191** Young Carers accessed trips, residentials, and group activities.

#### **Volunteer Led impact:**

- **3501** hours of support delivered.
- **59** Carers supported through Here to Hear.
- **44** Carers received 1078 hours of respite via the Sitting Service.
- **20** volunteers assisted with events, fundraising, and office support giving over 1150 hours of their time
- **6** Volunteers gave 220 hours to our Peer Support Groups
- **3** Carer champions gave over 40 Carer Champion Sessions
- **5** Volunteers supported our Counselling service that gave 212 hours of support to unpaid Carers

#### **Young Carers programme**

- **275** individual young Carers supported.
- **780** one-to-one sessions delivered.
- **238** one to one sessions were provided by our Family Practitioner, 349 individual people benefited from this support to include parents and grandparents
- **49** schools and colleges provided space for support.
- **5** peer support groups, 13 activities, and 3 residentials delivered.

#### **Pathway Support for Carers aged 16-24,**

- **93** one-to-one sessions delivered.
- **23** Groups sessions
- **49** Young Adult Carers engaged with the Pathway programme
- **35** small, medium and large employers provided employment opportunities. To our Young Adult Carers
- **14** awareness sessions delivered in the community.
- **17** individual school, colleges and universities worked collaboratively with us to provide educational opportunities for our Young Adult Carers

#### **Education Programme**

- **19** individual Young Carers received 262 hours of one to one educational support
- Young Carers and parents and teachers tell us

**'The English tuition really helped G, they have improved in confidence, attended higher grade than expected and now is accessing further tuition to support in Mathematics and Science.**

**I can really tell the difference that my extra lessons with CSSL has made, I am now predicted a grade 6 whereas before I was looking at a predicted grade of 3 which is below the minimum requirement. My English teacher at school has noticed a difference and I am much more confident in class.**

## Carer Support South Lakes

### Trustees' Report

#### Grants and Funding

During the year, the charity received funding from a range of trusts, foundations, and statutory sources including:

- The Eric Wright Charitable Trust
- The Henry Smith Charity
- The National Lottery Community Fund
- BBC Children in Need
- Carers Trust
- Cumbria Community Foundation
- Westmorland and Furness Council
- Garfield Weston Foundation
- Grantscape (Walney Extension Community Fund)
- Francis Scott Trust
- The Frieda Scott Charitable Trust
- The Hadfield Trust
- The David Snowdon Trust
- The Evan Cornish Foundation
- Global's Make Some Noise
- The Foyle Foundation
- Masonic Charitable Foundation
- BBC Children in Need
- Souter Charitable Trust
- The D'Oyly Carte Charitable Trust
- Kendal Town Council
- Lupton Tower Trust
- Lord Barnby's Foundation
- The Roseland Trust
- Lake District Farmers
- Michelle Jurd Trust

This funding enabled delivery of Adult Carers' programmes, Young Carers' projects, Volunteer-led services, and Outreach initiatives.

#### Financial review

Total income increased to £767,979 (2024: £675,705), primarily due to restricted grant income.

Expenditure increased to £663,976 (2024: £658,227), with £368,630 (2024: £348,733) spent on restricted charitable activities.

At 31 March 2025:

- Restricted funds: £199,895 (2024: £114,799)
- Net increase in reserves: £104,003 (2024: £17,478)
- Unrestricted reserves: £148,260 (2024: £129,353)

#### Policy on reserves

The group had net assets at 31 March 2025 of £348,155 (2024 - £244,152) of which £148,099 (2023 £128,550) are considered free reserves.

An annual budget is developed by the team and agreed with the board of Trustees. Management accounts are produced and reviewed on a monthly basis to confirm the financial health of our organisation. A further monthly review is carried out to test our financial liabilities, currently this is assessed as £40K, a separate fund of £47,500 is kept in reserve should we have to meet this liability.

## **Carer Support South Lakes**

### **Trustees' Report**

#### **Plans for future periods**

The Trustees' priorities for the year ahead include:

- Continue to developing a legacy and in-memoriam giving programme.
- Expanding services in rural areas.
- Increasing engagement with major donors and philanthropists.

#### **Financial instruments and Risk Management**

##### ***Objectives and policies***

The charity is exposed to financial risks including cash flow risk and credit risk, largely linked to local government funding. Risks are mitigated by:

- Diversifying income sources.
- Maintaining reserves.
- Partnering with reputable banks and funders.

#### **Structure, governance and management**

##### ***Nature of governing document***

The charity is a company limited by guarantee, incorporated on 17 March 2011 and registered as a charity on 1 June 2011. It was originally established as South Lakeland Carers Association in 1992 and became Carer Support South Lakes in 2019.

##### ***Recruitment and appointment of trustees***

The directors of the company are also charity trustees for the purpose of company law and under the company's Articles of Association are known as members of the Management Committee.

The trustees who served the charitable company during the period are listed on page 2, together with their date of appointment or resignation.

##### ***Induction and training of trustees***

Trustees are recruited through open recruitment and personal recommendation. New trustees receive an induction covering governance duties, strategic plans, and financial information.

##### ***Arrangements for setting key management personnel remuneration***

Carer Support South Lakes' pay policy is designed to:

- Offer salaries in line with the local employment market.
- Support recruitment and retention of staff.
- Ensure fairness, equality, and consistency.

Pay rates are reviewed annually and agreed by Trustees.

##### ***Organisational structure***

The Board of Trustees meets every 6–8 weeks. Day-to-day management is delegated to the Chief Executive Officer and management team.

Carer Support South Lakes is an independent, local registered charity and a network partner of Carers Trust.

## **Carer Support South Lakes**

### **Trustees' Report**

#### **Related Parties**

Carer Support South Lakes works closely with:

- Carers Support Cumbria (as a network partner)
- Carers Trust (as a member organisation)
- Carers UK
- The Gateway Group (local charity partnership)
- South Lakeland Community Resilience Group
- Integrated Care Board
- Lancashire and South Cumbria Place Based Partnership

## Carer Support South Lakes

### Statement of trustees' responsibilities

The trustees (who are also the directors of Carer Support South Lakes 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". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.


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

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

### Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 2 December 2025 and signed on its behalf by:



.....

J R Alexander  
Chairman and trustee

## Carer Support South Lakes

### Independent Examiner's Report to the trustees of Carer Support South Lakes ('the Company')

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

#### Responsibilities and basis of report

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

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of 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 the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, 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 Carer Support South Lakes 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.



.....  
Helen Holmes BSc FCA  
ICAEW

Lowther House  
Lowther Street  
Kendal  
LA9 4DX

Date: 2 December 2025

## Carer Support South Lakes

### Statement of Financial Activities for the Year Ended 31 March 2025 (Including Income and Expenditure Account)

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	3,664	-	3,664
Charitable activities	4	272,496	453,726	726,222
Other trading activities	5	29,551	-	29,551
Investment income	6	8,542	-	8,542
<b>Total Income</b>		<u>314,253</u>	<u>453,726</u>	<u>767,979</u>
<b>Expenditure on:</b>				
Raising funds	7	(47,181)	-	(47,181)
Charitable activities	8	(248,165)	(368,630)	(616,795)
<b>Total Expenditure</b>		<u>(295,346)</u>	<u>(368,630)</u>	<u>(663,976)</u>
<b>Net income</b>		<u>18,907</u>	<u>85,096</u>	<u>104,003</u>
<b>Net movement in funds</b>		18,907	85,096	104,003
<b>Reconciliation of funds</b>				
<b>Total funds brought forward</b>		<u>129,353</u>	<u>114,799</u>	<u>244,152</u>
<b>Total funds carried forward</b>	21	<u>148,260</u>	<u>199,895</u>	<u>348,155</u>

The notes on pages 13 to 32 form an integral part of these financial statements.

## Carer Support South Lakes

### Statement of Financial Activities for the Year Ended 31 March 2025 (Including Income and Expenditure Account)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	6,049	6,386	12,435
Charitable activities	4	251,197	331,907	583,104
Other trading activities	5	51,206	-	51,206
Investment income	6	6,484	-	6,484
Other income		22,476	-	22,476
<b>Total Income</b>		<u>337,412</u>	<u>338,293</u>	<u>675,705</u>
<b>Expenditure on:</b>				
Raising funds	7	(42,326)	-	(42,326)
Charitable activities	8	(267,168)	(348,733)	(615,901)
<b>Total Expenditure</b>		<u>(309,494)</u>	<u>(348,733)</u>	<u>(658,227)</u>
<b>Net income/(expenditure)</b>		<u>27,918</u>	<u>(10,440)</u>	<u>17,478</u>
<b>Net movement in funds</b>		27,918	(10,440)	17,478
<b>Reconciliation of funds</b>				
<b>Total funds brought forward</b>		<u>101,435</u>	<u>125,239</u>	<u>226,674</u>
<b>Total funds carried forward</b>	21	<u>129,353</u>	<u>114,799</u>	<u>244,152</u>
The funds breakdown for 2024 is shown in note 21.				

The notes on pages 13 to 32 form an integral part of these financial statements.

## Carer Support South Lakes

### (Registration number: 07567467) Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	15	161	803
<b>Current assets</b>			
Debtors	16	27,883	25,808
Cash at bank and in hand	17	351,497	244,949
		<u>379,380</u>	<u>270,757</u>
<b>Creditors: Amounts falling due within one year</b>	18	<u>(31,386)</u>	<u>(27,408)</u>
<b>Net current assets</b>		<u>347,994</u>	<u>243,349</u>
<b>Net assets</b>		<u>348,155</u>	<u>244,152</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		199,895	114,799
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>148,260</u>	<u>129,353</u>
<b>Total funds</b>	21	<u>348,155</u>	<u>244,152</u>


For the financial year ending 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 10 to 32 were approved by the trustees, and authorised for issue on 2 December 2025 and signed on their behalf by:

  
.....  
J R Alexander  
Chairman and trustee

The notes on pages 13 to 32 form an integral part of these financial statements.

## **Carer Support South Lakes**

### **Notes to the Financial Statements for the Year Ended 31 March 2025**

#### **1 Charity status**

Carer Support South Lakes is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

The principal place of business is:

Beezon Annexe  
Beezon Road  
Kendal  
LA9 6EL

#### **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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

##### **Basis of preparation**

Carer Support South Lakes 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 presented in sterling which is the functional currency of the charity and rounded to the nearest £.

##### **Going concern**

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

##### **Income and endowments**

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.

## **Carer Support South Lakes**

### **Notes to the Financial Statements for the Year Ended 31 March 2025**

#### ***Donations and legacies***

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

#### ***Deferred income***

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

#### ***Investment income***

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

#### ***Expenditure***

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### ***Raising funds***

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

#### ***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, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

## Carer Support South Lakes

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### Governance costs

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

#### Government grants

The charity receives government grants in respect of work with young carers. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

#### 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 £500.00 or more are initially recorded at cost.

#### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures, fittings and equipment	25% - 33% straight line

#### Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### 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.

## **Carer Support South Lakes**

### **Notes to the Financial Statements for the Year Ended 31 March 2025**

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

#### **Pensions and other post retirement obligations**

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

#### **Financial instruments**

##### ***Classification***

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

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

##### ***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.

## Carer Support South Lakes

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 3 Income from donations and legacies

	<b>Unrestricted funds General £</b>	<b>Total 2025 £</b>
Donations and legacies;		
Donations from individuals	2,077	2,077
Legacies	1,023	1,023
Gift aid reclaimed	564	564
	3,664	3,664

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total 2024 £</b>
Donations and legacies;			
Donations from companies, trusts and similar proceeds	-	6,386	6,386
Donations from individuals	4,945	-	4,945
Legacies	1,104	-	1,104
	6,049	6,386	12,435

## Carer Support South Lakes

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 4 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2025 £
Carers Support Cumbria (CSC) All age carers contracts	272,496	-	272,496
The Henry Smith Charity	-	60,000	60,000
Westmorland & Furness - Household Support Fund	-	51,000	51,000
Global's Make Some Noise	-	30,000	30,000
ARF	-	30,000	30,000
Furness Carers - National Lottery	-	28,293	28,293
Garfield Weston Foundation	-	25,000	25,000
Eric Wright Charitable Trust	-	24,000	24,000
Foyle Foundation	-	20,000	20,000
Masonic Charitable Foundation	-	20,000	20,000
Big Give	-	19,819	19,819
Francis Scott Charitable Trust	-	16,000	16,000
Activity Coordinator	-	15,310	15,310
Sir John Fisher	-	15,000	15,000
Cumbria Community Foundation Health & Wellbeing	-	13,000	13,000
Frieda Scott Charitable Trust	-	12,121	12,121
The David Snowden Trust	-	10,420	10,420
BBC Children in Need - Young carers activities	-	8,363	8,363
Walney Grantscape	-	7,500	7,500
Cumbria Community Foundation - Sitting Service	-	7,000	7,000
Hadfield Trust	-	5,000	5,000
Time for Me	-	5,000	5,000
Souter Charitable Trust	-	4,000	4,000
D'Oyly Carte Charitable Trust	-	4,000	4,000
Cumbria Community Foundation Youth Activities	-	3,109	3,109
Kendal Council	-	3,000	3,000
Bauer Radio	-	3,000	3,000
Give Them a Break Campaign	-	2,717	2,717
Westmorland & Furness Travel Grant	-	2,674	2,674
Lupton Tower Trust	-	2,000	2,000
Lord Barnaby	-	2,000	2,000
A Positive Partnership	-	1,000	1,000
Roseland	-	1,000	1,000
Carers Trust	-	900	900

## Carer Support South Lakes

### Notes to the Financial Statements for the Year Ended 31 March 2025

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total 2025 £</b>
Bryan Lancaster	-	500	500
Impact Fund	-	500	500
Westmorland & Furness	-	500	500
	<b>272,496</b>	<b>453,726</b>	<b>726,222</b>

## Carer Support South Lakes

### Notes to the Financial Statements for the Year Ended 31 March 2025

	Unrestricted funds General £	Restricted funds £	Total 2024 £
Carers Support Cumbria (CSC) All age carers contracts	250,397	-	250,397
The Henry Smith Charity	-	60,000	60,000
Westmorland & Furness - Household Support Fund	-	34,932	34,932
Global's Make Some Noise	-	35,000	35,000
Garfield Weston Foundation	-	25,000	25,000
Eric Wright Charitable Trust	-	20,000	20,000
Francis Scott Charitable Trust	-	16,000	16,000
Cumbria Community Foundation Health & Wellbeing	-	13,000	13,000
Frieda Scott Charitable Trust	-	11,950	11,950
The David Snowden Trust	-	15,000	15,000
BBC Children in Need - Young carers activities	-	53,251	53,251
Walney Grantscape	-	3,750	3,750
Cumbria Community Foundation - Sitting Service	-	4,000	4,000
The National Lottery Community Fund	-	13,204	13,204
A Positive Partnership	800	-	800
Carers Trust	-	1,909	1,909
The Knotted Project - Forge Festival	-	375	375
Walney Community Extension Fund	-	6,755	6,755
Cumbria Community Foundation Family Support Project	-	3,000	3,000
The Evan Cornish Foundation	-	3,500	3,500
The Hadfield Trust	-	5,000	5,000
Give Them a Break Campaign	-	3,863	3,863
The Lennox Hannay Charitable Trust	-	2,000	2,000
Events	-	418	418
	<b>251,197</b>	<b>331,907</b>	<b>583,104</b>

## Carer Support South Lakes

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 5 Income from other trading activities

	<b>Unrestricted funds General £</b>	<b>Total 2025 £</b>
Local fundraising and street collection income	29,551	29,551
	29,551	29,551
	<b>Unrestricted funds General £</b>	<b>Total 2024 £</b>
Local fundraising and street collection income	51,206	51,206
	51,206	51,206

#### 6 Investment income

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Interest receivable and similar income; Interest receivable on bank deposits	8,542	8,542
<b>Total for 2025</b>	<b>8,542</b>	<b>8,542</b>
<b>Total for 2024</b>	<b>6,484</b>	<b>6,484</b>

#### 7 Expenditure on raising funds

##### a) Costs of trading activities

	<b>Unrestricted General £</b>	<b>Total 2025 £</b>	<b>Total 2024 £</b>
<b>Note</b>			
Local fundraising and street collection	1,515	1,515	11,430
Marketing and publicity	1,700	1,700	929
Other direct costs of activities for generating funds - Staff costs	43,966	43,966	29,967
	47,181	47,181	42,326

## Carer Support South Lakes

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 8 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2025 £
Young Carers	-	98,338	98,338
Marketing	-	20,237	20,237
Core costs	23,123	150,943	174,066
Carers Services	20,974	97,360	118,334
WAF	204,026	-	204,026
Give them a break	812	1,752	2,564
	248,935	368,630	617,565
	<b>Activity undertaken directly £</b>	<b>Activity support costs £</b>	<b>2025 £</b>
Young Carers	98,338	-	98,338
Marketing	20,237	-	20,237
Core costs	156,974	17,092	174,066
Carer Services	118,334	-	118,334
WAF	204,026	-	204,026
Give them a break	2,564	-	2,564
	600,473	17,092	617,565

## Carer Support South Lakes

### Notes to the Financial Statements for the Year Ended 31 March 2025

	Activity undertaken directly £	Activity support costs £	2024 £
Young Carers	137,489	-	137,489
Core costs	132,521	6,188	138,709
Carer Services	159,322	-	159,322
WAF	171,495	-	171,495
Give them a break	8,886	-	8,886
	609,713	6,188	615,901

In addition to the expenditure analysed above, there are also governance costs of £17,092 (2024 - £6,188) which relate directly to charitable activities. See note 9 for further details.

	Unrestricted funds General £	Restricted funds £	Total 2024 £
Young Carers	-	137,489	137,489
Core costs	93,709	45,000	138,709
Carers Services	5,171	154,151	159,322
WAF	168,288	3,207	171,495
Give them a break	-	8,886	8,886
	267,168	348,733	615,901

## Carer Support South Lakes

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 9 Analysis of governance and support costs

##### Governance costs

	Unrestricted funds General £	Total 2025 £
Independent examiner fees		
Examination of the financial statements	3,473	3,473
Other fees paid to examiners	3,593	3,593
Legal fees	10,026	10,026
	<u>17,092</u>	<u>17,092</u>

	Unrestricted funds General £	Total 2024 £
Independent examiner fees		
Examination of the financial statements	3,199	3,199
Other fees paid to examiners	2,449	2,449
Legal fees	540	540
	<u>6,188</u>	<u>6,188</u>

#### 10 Net incoming/outgoing resources

Net incoming resources for the year include:

	2025 £	2024 £
Loss on disposal of fixed assets held for the charity's own use	461	-
Depreciation of fixed assets	181	1,016
	<u>642</u>	<u>1,016</u>

#### 11 Trustees remuneration and expenses

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

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

#### 12 Staff costs

The aggregate payroll costs were as follows:

## Carer Support South Lakes

### Notes to the Financial Statements for the Year Ended 31 March 2025

	2025 £	2024 £
<b>Staff costs during the year were:</b>		
Wages and salaries	442,560	426,834
Social security costs	28,870	14,541
Pension costs	14,022	7,684
Other staff costs	3,963	3,484
	<u>489,415</u>	<u>452,543</u>

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

	2025 No	2024 No
Employees	<u>22</u>	<u>20</u>

18 (2024 - 15) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £20,943 (2024 - £12,831).

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

The total employee benefits of the key management personnel of the charity were £91,152 (2024 - £88,241).

#### 13 Independent examiner's remuneration

	2025 £	2024 £
Examination of the financial statements	<u>3,473</u>	<u>3,199</u>
<b>Other fees to examiners</b>		
Examination-related assurance services	1,081	-
Taxation compliance services	<u>2,512</u>	<u>2,449</u>
	<u>3,593</u>	<u>2,449</u>

## Carer Support South Lakes

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 14 Taxation

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

#### 15 Tangible fixed assets

	Furniture and equipment £	Total £
<b>Cost</b>		
At 1 April 2024	25,255	25,255
Disposals	<u>(11,422)</u>	<u>(11,422)</u>
At 31 March 2025	<u>13,833</u>	<u>13,833</u>
<b>Depreciation</b>		
At 1 April 2024	24,452	24,452
Charge for the year	181	181
Eliminated on disposals	<u>(10,961)</u>	<u>(10,961)</u>
At 31 March 2025	<u>13,672</u>	<u>13,672</u>
<b>Net book value</b>		
At 31 March 2025	<u>161</u>	<u>161</u>
At 31 March 2024	<u>803</u>	<u>803</u>

## Carer Support South Lakes

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 16 Debtors

	2025 £	2024 £
Trade debtors	24,276	22,908
Prepayments	3,207	2,500
Other debtors	400	400
	<u>27,883</u>	<u>25,808</u>

#### 17 Cash and cash equivalents

	2025 £	2024 £
Cash on hand	215	15
Cash at bank	1,989	1,709
Short-term deposits	349,293	243,225
	<u>351,497</u>	<u>244,949</u>

#### 18 Creditors: amounts falling due within one year

	2025 £	2024 £
Pension contributions unpaid	2,018	-
Accruals	5,292	4,700
Deferred income	24,076	22,708
	<u>31,386</u>	<u>27,408</u>

#### 19 Pension and other schemes

##### Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £14,022 (2024 - £7,684).

#### 20 Commitments

##### Capital commitments

At 31st March 2025 the company had commitments under non-cancelling operating leases as follows: The amounts due within one year are £19,864 (2024 - £25,960) and the remaining balance of £6,883 (2024 - £15,309) is due within 2 to 5 years. The total amount contracted for but not provided in the financial statements was £26,747 (2024 - £41,269).

## Carer Support South Lakes

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 21 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
<b>Unrestricted funds</b>				
<i>General</i>				
General funds	81,853	314,253	(295,346)	100,760
<i>Designated</i>				
Core reserve	47,500	-	-	47,500
<b>Total unrestricted funds</b>	<b>129,353</b>	<b>314,253</b>	<b>(295,346)</b>	<b>148,260</b>
<b>Restricted funds</b>				
The Henry Smith Charity	60,000	60,000	(84,000)	36,000
Westmorland & Furness - Household Support Fund	5,657	51,000	(34,564)	22,093
Global's Make Some Noise	-	30,000	(22,500)	7,500
ARF	-	30,000	-	30,000
Furness Carers - National Lottery	-	28,293	(28,293)	-
Garfield Weston Foundation	-	25,000	(25,000)	-
Eric Wright Charitable Trust	-	24,000	(20,000)	4,000
Foyle Foundation	-	20,000	(7,500)	12,500
Masonic Charitable Trust	-	20,000	(20,000)	-
Big Give	-	19,819	(19,819)	-
Francis Scott Charitable Trust	12,624	16,000	(21,957)	6,667
Activity Coordinator	-	15,310	-	15,310
Sir John Fisher	-	15,000	-	15,000
Cumbria Community Foundation Health & Wellbeing	-	13,000	(4,333)	8,667
Frieda Scott Charitable Trust	-	12,121	(12,121)	-
The David Snowden Trust	-	10,420	(10,420)	-
Children in Need	20,000	8,363	(28,363)	-
Walney Grantscape	3,750	7,500	(9,375)	1,875
Cumbria Community Foundation	-	7,000	-	7,000
The Hadfield Trust	5,000	5,000	(10,000)	-
Time for Me	-	5,000	-	5,000
Souter Charitable Trust	-	4,000	(4,000)	-
D'Oily Carte Charitable Trust	-	4,000	-	4,000
Young Carers Activities	-	3,109	-	3,109
Kendal Council	-	3,000	-	3,000
Bauer Radio	-	3,000	-	3,000
GiveThem a Break Campaign	-	2,717	(2,717)	-

## Carer Support South Lakes

### Notes to the Financial Statements for the Year Ended 31 March 2025

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
Young Carers Travel	-	2,674	-	2,674
Lupton Tower Trust	-	2,000	-	2,000
Lord Barnaby	-	2,000	-	2,000
Michelle Jurd	-	1,000	-	1,000
Roseland	-	1,000	-	1,000
Carers Trust Peer Support Groups Dementia	1,350	900	(2,250)	-
Cumbria County Council - YC grant	4,000	-	(1,000)	3,000
Bryan Lancaster	-	500	-	500
The Lennox Hannay Charitable Trust	2,000	-	-	2,000
Events	418	-	(418)	-
Impact Fund	-	500	-	500
Westmorland & Furness	-	500	-	500
<b>Total restricted funds</b>	<b>114,799</b>	<b>453,726</b>	<b>(368,630)</b>	<b>199,895</b>
<b>Total funds</b>	<b>244,152</b>	<b>767,979</b>	<b>(663,976)</b>	<b>348,155</b>

## Carer Support South Lakes

### Notes to the Financial Statements for the Year Ended 31 March 2025

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
<b>Unrestricted funds</b>				
<i>General</i>				
General funds	53,934	337,413	(309,494)	81,853
<i>Designated</i>				
Core reserve	47,500	-	-	47,500
<b>Total unrestricted funds</b>	<b>101,434</b>	<b>337,413</b>	<b>(309,494)</b>	<b>129,353</b>
<b>Restricted</b>				
The Henry Smith Charity	-	60,000	-	60,000
Westmorland & Furness - Household Support Fund	-	34,932	(29,275)	5,657
Global's Make Some Noise	-	35,000	(35,000)	-
Garfield Weston Foundation	-	25,000	(25,000)	-
Eric Wright Charitable Trust	-	20,000	(20,000)	-
Francis Scott Charitable Trust	4,000	16,000	(7,376)	12,624
Cumbria Community Foundation Health & Wellbeing	2,333	13,000	(15,333)	-
Frieda Scott Charitable Trust	-	11,950	(11,950)	-
The David Snowden Trust	5,000	15,000	(20,000)	-
Children in Need	8,662	53,251	(41,913)	20,000
Walney Grantscape	-	10,505	(6,755)	3,750
Cumbria Community Foundation	-	3,000	(3,000)	-
The Hadfield Trust	-	5,000	-	5,000
GiveThem a Break Campaign	-	3,863	(3,863)	-
The Knotted Project - Forge Festival	-	375	(375)	-
Cumbria County Council Young Carers	6,573	-	(6,573)	-
Cumbria Community Foundation	4,000	-	(4,000)	-
Cumbria County Council Champions	9,643	-	(9,643)	-
Dowager Countess Eleanor Peel Trust	5,000	-	(5,000)	-
The Edward Gostling Foundation	5,000	-	(5,000)	-
Carers Trust Peer Support Groups Dementia	5,833	1,909	(6,392)	1,350
Restricted donations Give them a break	2,500	6,386	(8,886)	-
Big Lottery	1	-	(1)	-
Westmorland & Furness - Household Support	33,377	-	(33,377)	-
Evan Cornish Foundation	-	3,500	(3,500)	-
Cumbria County Council - YC grant	3,000	4,000	(3,000)	4,000
Cumbria Community Foundation Castle Green	829	-	(829)	-
National Lottery Community Fund	26,488	13,204	(39,692)	-

## Carer Support South Lakes

### Notes to the Financial Statements for the Year Ended 31 March 2025

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
The Hedley Foundation	3,000	-	(3,000)	-
The Lennox Hannay Charitable Trust	-	2,000	-	2,000
Events	-	418	-	418
<b>Total restricted funds</b>	<b>125,239</b>	<b>338,293</b>	<b>(348,733)</b>	<b>114,799</b>
<b>Total funds</b>	<b>226,673</b>	<b>675,706</b>	<b>(658,227)</b>	<b>244,152</b>

The specific purposes for which the funds are to be applied are as follows:

Details of the purposes of the individual restricted funds can be found in the trustees report.

## Carer Support South Lakes

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 22 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds at
	General	Designated		31 March
	£	£	£	2025
	£	£	£	£
Tangible fixed assets	391	-	-	391
Current assets	326,879	47,500	5,001	379,380
Current liabilities	(230,126)	-	-	(230,126)
<b>Total net assets</b>	<b>97,144</b>	<b>47,500</b>	<b>5,001</b>	<b>149,645</b>
				<b>Total funds at</b>
				<b>31 March</b>
				<b>2024</b>
				<b>£</b>
Tangible fixed assets	803	-	-	803
Current assets	108,458	47,500	114,799	270,757
Current liabilities	(27,408)	-	-	(27,408)
<b>Total net assets</b>	<b>81,853</b>	<b>47,500</b>	<b>114,799</b>	<b>244,152</b>

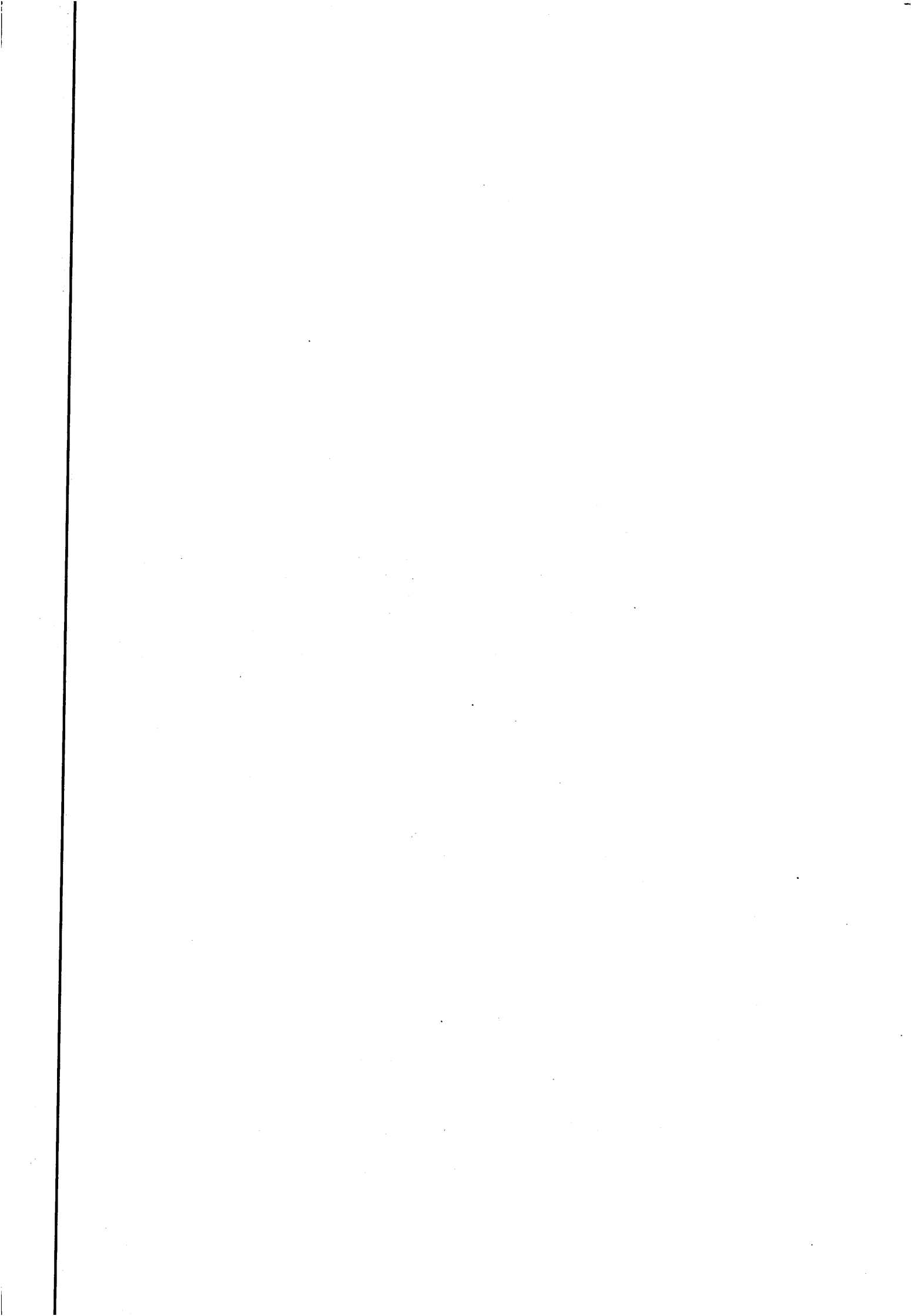
#### 23 Related party transactions

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

##### **Carers Support Cumbria**

Carer Support South Lakes is a member of Carers Support Cumbria, which is a consortium with other Carers Charities within Cumbria. During the year Carer Support South Lakes received £272,496 (2024 - £250,397) of Westmorland & Furness Council contracted unrestricted funds via the consortium.

At the balance sheet date the amount due from Carers Support Cumbria was £24,276 (2024 - £22,908).



**Carer Support South Lakes**

England & Wales - Charity number 1142184

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# Accounts

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Company registration number: 07567467

Charity registration number: 1142184

# Carer Support South Lakes

(A company limited by guarantee)

Annual Report and Financial Statements

for the Carer Support South Lakes Group

for the Year Ended 31 March 2024

Stables Thompson & Briscoe  
Chartered Accountants & Statutory Auditor  
Lowther House  
Lowther Street  
Kendal  
LA9 4DX

# **Carer Support South Lakes**

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## **Carer Support South Lakes**

### **Reference and Administrative Details**

<b>Trustees</b>	J R Alexander S Dobson A Hill R Lancaster G McKeever K Murphy M Saunders
<b>Secretary</b>	D Marsden
<b>Senior Management / Leadership Team</b>	D Marsden, Chief Executive Officer D Billington, Finance and Office Manager H Cragg, Operations Manager C Duckworth, Business Development Manager
<b>Charity Registration Number</b>	1142184
<b>Company Registration Number</b>	07567467
<b>Registered Office</b>	The charity is incorporated in England and Wales. As below
<b>Principal Office</b>	Beezon Annex Beezon Road Kendal Cumbria LA9 6EL
<b>Independent Examiner</b>	Stables Thompson & Briscoe Chartered Accountants & Statutory Auditor Lowther House Lowther Street Kendal LA9 4DX
<b>Bankers</b>	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME06 4JQ

## Carer Support South Lakes

### Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2024.

#### Trustees and Officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	J R Alexander S W Baker (resigned 19 March 2024) S Dobson (appointed 26 April 2023) A Hill (appointed 19 March 2024) R Lancaster (appointed 26 April 2023) G McKeever K Murphy M Saunders
Secretary:	D Marsden
Senior Management / Leadership Team:	D Marsden D Billington H Cragg C Duckworth

#### Objectives and activities

##### *Objects and aims*

The principle objective of the organisation is to improve the lives of unpaid Carers of all ages, by identifying the needs of an unpaid carer and providing quality services, support and advocacy to protect their health and wellbeing.

An Unpaid Carer is anyone, including children and adults who looks after a family member, partner, friend or neighbour who needs help because of their illness, frailty, disability, a mental health problem or an addiction and cannot cope without their support. The care they provide is unpaid and they are often unseen.

##### *Our Vision*

To improve the lives of unpaid Carers of all ages.

##### *Our Mission*

We identify the needs of an unpaid Carer of any age and provide quality services, support and advocacy to promote their health and wellbeing.

## **Carer Support South Lakes**

### **Trustees' Report**

#### ***Objectives, strategies and activities***

Our group of seven Trustees together with a committed Executive team all support the re-vitalised vision, mission and culture of the charity:

- Expanding and improving the quality of delivery and services,
- Ensuring all staff work in a safe and caring environment,
- Be recognised as being one of the top three local charities,
- Raising significant funds to support Contract income,
- Expand the network of Ambassadors and Volunteers
- Maintaining regular Trustee meetings which offer real support to the Executive staff, to deliver the Vision whilst maintaining strict financial pro-active control.

Today, everyone associated with the charity understands what's expected... being the Carer's Carer.

#### ***Fundraising disclosures***

It is with great delight that we find our fundraising efforts continue to be successful.

Our continued thanks go out to our regular sponsors, without you we would not be able to raise the amount of unrestricted funding that we have.

We continue to be extremely lucky to have such a great response from our local community, with their kindness and generosity we were able to continue our campaign to 'Give Carers a Break'.

This appeal raises funds to give our Carers a break from their caring responsibilities, it may be a day away or a pamper day at a local spa.

I continue to be amazed and thankful to our local community generosity, they really pull out all the stops when we ask them to help. It is great to know that our unpaid Carers in the South Lakes are held in such high regard and people recognise their importance.

We raised £49,723 between April 2023 and March 2024.

#### ***Public benefit***

We continue to work to identify unpaid Carers and provide them with a person-centred support plan, and all the information and support they need to help them in their caring role. Our services are available to people looking after a relative, loved one or friend, who due to physical or mental illness, age related difficulties, disability or an addiction, cannot manage without their support.

Becoming a Carer can, for some people become a sudden responsibility (e.g. if a loved one is involved in an accident or becomes ill). For others, it can be a gradual process with the responsibilities creeping up on them, increasing slowly as the person they care for begins to age, unable to cope, or their health deteriorates.

Many people in this situation do not see themselves as a Carer.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

# **Carer Support South Lakes**

## **Trustees' Report**

### *Use of volunteers*

Volunteers are a big part of the charity's work. Without them we could not provide the number of services, quality and level of support to unpaid Carers that we do. Behind the scenes, they provide essential help and support to the day-to-day running of the organisation.

The roles they fulfil include: Trustees, Patron, Ambassadors Community Fundraisers, Administrative Volunteers and Support Group Volunteers. They also help us to deliver a range of services including our Volunteer led Sitting, Here to Hear, and Home Help Service. We have volunteers who go out into the community as our Carer Champions. These Champions meet with community groups to inform and identify Carers. Our volunteers undertake annual reviews and telephone surveys with Carers.

Our Volunteers include Carers, cared for, retired people simply looking to do something with their spare time, others who are keen to gain work experience to help them get paid employment, former Carers Adult, Parent and Young Carers or individuals who simply want to give something back to their local community.

### **Achievements and performance**

In the year to 31 March 2024:

#### **Adult and Parent Carers**

- 412 Adult and Parent Carers were newly identified
- 1272 Individual Adult and Parent Carers were supported
- 117 Individual Parent Carers Supported
- 692 Assessments and Budget applications for Adult and Parent Carers were delivered
- 611 Individual Reviews were undertaken
- 58 Contingency plans were created
- 1859 Adult and Parent Carers one to one sessions were provided
- 44 Carers were supported through our Give Carers a Break Campaign
- 28 Individual Carers accessed Dementia Training
- 18 Adult and Parent Carers attended our Social Groups

#### **Volunteer Led achievements**

- 2610 Hours of support were provided by volunteers
- 203 Hours were given by the Trustees of the Charity
- 78 Volunteers supported the Charity
- 65 Adult and Parent Carers were supported through Here to Hear Service supported by 22 volunteers
- 37 Carers benefited from our Sitting Service supported by 33 volunteers who gave 582 hours of support.
- 20 Volunteers helped with event, fundraising and office support
- 6 Volunteer provided 154 hours of peer group support.
- 4 Carer Champions provided 58 hours of talks raising awareness
- 8 Volunteers gave 89 hours of counselling support.

#### **Young Carers programme**

- 215 Individual Young Carers were supported
- 474 One to one sessions were delivered
- 238 One to one sessions were provided by out Family Practitioner
- 66 New referrals were made
- 42 School and colleges provided space for Young Carers to receive support
- 5 Peer support Groups, 13 activities and 3 residentials were provided.

## **Carer Support South Lakes**

### **Trustees' Report**

#### **Transitional support Project for Carers aged 16 to 24**

These figures are for the whole project from 2020 to 2023:

- 844 One to one sessions were provided
- 67 Young Adult Carers have engaged with the programme
- 22 Small and large employers provided employment opportunities to our Young Adult Carers
- 12 Awareness sessions were provided in the community
- 10 Individual School and colleges/universities worked with us to provide educational opportunities

#### **Education Programme**

5 young Carers received 61 hours of one to one educational support.

All five Young Carers who benefit from this programme report that the service

- Improved their ability to engage with their education
- Increased their confidence and self-esteem

We supported 1604 unpaid Carers supporting the cared for living in South Lakeland.

We receive grant funding from trusts and Foundations that include:

- The Eric Wright Charitable Trust, that supports our Volunteer Led Services specifically supporting people affected by dementia
- The Henry Smith Charity funds the Adult and Parent Carers Programme.
- The National Lottery Community Fund supports the Transitional Programme for Young Adult Carers aged 16 to 25
- BBC Children in Need has funded our Young Carers Programme providing one to one and group support sessions and group activities during the school holidays including an outdoor residential.
- The Carers Trust provides individual Carers with grants
- Cumbria Community Foundation's funding supports our Volunteer Led Services, our Health and Wellbeing Programme and the Family Support Project
- Westmorland and Furness Council supports the All Age Services Contract, supporting Carers of all ages throughout South Lakeland.
- The Garfield Weston Foundation funds the Adult and Parent Carers Programme.
- Grantscape ( Walney Extension Fund) support the Young Carers Family Support Project
- The Francis Scott Trust fund the Young Carers Family Support Project
- The Frieda Scott Trust supports the Adult Carers Health and Wellbeing Project
- The Hadfield Trust supports our Volunteer Led Services
- The David Snowdon Trust funds the role of the Trusts and Foundations Grants Officer
- The Evan Cornish Foundation supports our Volunteer Led Services
- Global's Makes Some Noise support our Outreach Programme, identifying hidden Carers and Carers living in rural areas.

#### **Financial review**

Income increased in the year from £632,686 to £675,705, most of the increase coming from restricted grant income. As a result expenditure also increased from £48526,290 to £658,227 with £348,733 being restricted charitable expenditure. At 31 March 2024 there was £114,799 (2023 - £125,239) in restricted funds for ongoing funded projects.

The net increase in reserves was £17,478 of which £10,440 was a restricted spend and £27,918 was unrestricted surplus (compared to a surplus of £106,396 last year).

## **Carer Support South Lakes**

### **Trustees' Report**

#### ***Policy on reserves***

The group had net assets at 31 March 2024 of £244,152 (2023 - £226,673) of which £128,550 (2023 £99,615) are considered free reserves.

An annual budget is developed by the team and agreed with the board of Trustees. Management accounts are produced and reviewed on a monthly basis to confirm the financial health of our organisation. A further monthly review is carried out to test our financial liabilities, currently this is assessed as £40K, a separate fund of £47,500 is kept in reserve should we have to meet this liability.

#### **Plans for future periods**

- Additional and essential future goals include
- Developing a Legacy and in Memorial programme
- Increasing our presence in more rural areas.
- Increase the number of philanthropic and major donors investment

#### **Structure, governance and management**

##### ***Nature of governing document***

The organisation is a charitable company limited by guarantee, incorporated on 17th March 2011 and registered as a charity on 1st June 2011. The company was established under a Memorandum and Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Established as 'South Lakeland Carers Association' in 1992, it became 'South Lakeland Carers' in 2009, and then 'Carer Support South Lakes' (CSSL) in 2019. We are now into our 31st year of support for unpaid carers throughout South Lakes.

Carer Support South Lakes is an independent, local registered charity and a network partner of Carers Trust.

##### ***Recruitment and appointment of trustees***

The directors of the company are also charity trustees for the purpose of company law and under the company's Articles of Association are known as members of the Management Committee.

The trustees who served the charitable company during the period are listed on page 2, together with their date of appointment or resignation.

##### ***Induction and training of trustees***

All new potential Trustees are given a working tour of the organisation and are guided through the Trustee intranet that hosts information on trustee responsibility and duties as well as copies of the latest accounts, relevant policies for the organisation and the strategic plan for 2024 - 2027 and any accompanying annual business plans.

## **Carer Support South Lakes**

### **Trustees' Report**

#### ***Risk Management***

Where appropriate, systems and procedures have been established to mitigate the risk the charity faces.

Financial risks are controlled by the implementation of internal controls via the Board of Trustees.

Health and safety procedures are in place to ensure the safety of employees, volunteers and clients and visitors to Carer Support South Lakes. There is also a lone working policy and procedure as a number of employees are required to work alone and visit clients' homes.

The organisation holds an annual strategic away day with trustees, staff, volunteers and carers, this is used to review and amend the strategic plans for the organisation. An annual business plan is produced, looking ahead to the next three years, and taking into account the changing economic climate and the changing funding environment.

#### ***Organisational structure***

The Board of Trustees meets every 6 to 8 weeks to review strategy, finance, policies and procedures, performance against objectives, staffing and areas of activities.

The Trustees when complete consist of a Chairman, Vice Chairman and Treasurer (Honorary Officers) and up to seven elected members, at least two of whom shall be, or have been carers. The skills mix of the Committee is under constant review.

Trustees are appointed by the Board of Trustees, and the appointment or re-appointment is confirmed annually at the Annual General Meeting.

A new Board of Trustees shall be elected at each Annual General Meeting and retiring Trustees shall be eligible for re-election.

Responsibility for day to day management of Carer Support South Lakes is delegated under authority by the Board of Trustees to the Chief Executive Officer. Day to day departmental responsibility is delegated by authority to the sub team Managers.

#### ***Remuneration policy***

Objectives:

Carer Support South Lakes pay policy is designed to:

- Provide all staff employed by Carer Support South Lakes with salaries that, as far as possible, reflect the employment market in South Lakes and represent best value;
- Assist in attracting and retaining quality staff to the organisation by offering them opportunities for pay progression,
- Provide a consistent and non-discriminatory approach to pay that delivers equal pay for equal value, values diversity and equality of opportunity;
- Takes account of Carer Support South Lakes' business plans and development priorities in all pay related decisions.

Carer Support South Lakes' pay policy will be subject to periodic monitoring of its effectiveness and general application to ensure it continues to meet its objectives.

## **Carer Support South Lakes**

### **Trustees' Report**

#### **Pay rates:**

Pay rates are reviewed annually and agreed by the trustees

A salary range ( if applicable) will be advertised for each post ranging from the minimum to the maximum scale point designated for that post. Under normal circumstances, successful candidates will be offered the minimum starting salary for the post.

#### **Relationships with related parties**

##### **Carers Support Cumbria**

Carers Support South Lakes is one of four organisations that make up Carers Support Cumbria. Carer Support South Lakes CEO and an appointed trustee are directors of Carers Support Cumbria and abstain from CSSL votes relating to CSC.

Carers Support Cumbria are contracted to deliver the All Age Carers Services contract on behalf of Cumbria County Council. Carer Support South Lakes therefore have a close working relationship with Cumbria Adult Social Care, Cumbria Clinical Commissioning Group and Cumbria Children's Services and are part of the strategy groups to include Lancashire and Cumbria Carers group, Place Based Partnership and Integrated care Board looking at the delivery of services to Carers in Cumbria.

##### **Carers Trust**

The organisation is a network member of Carers Trust.

##### **Cumbria Children and Young Peoples Voluntary Sector Reference Forum**

Through our Young Carers project South Lakeland Carers are members of the Cumbria Children and Young Peoples Voluntary Sector Reference Forum which influences the delivery of services to children and young people throughout Cumbria.

##### **Gateway**

The CEO of Carer Support South Lakes is a trustee of The Gateway Group (CIO foundation), a collaborative consisting of Age UK South Lakeland, Sight Advice South Lakes, Cancer Care South Lakes, Cumbria Voluntary Service. These organisations work in partnership to maximise the efficiency of service delivery to service users throughout the district. This incorporates MARS the South Lakeland Multi Agency Referral System.

##### **South Lakeland Community Resilience Group**

This is a group bringing together community workers, local voluntary sector organisations and community representatives from across Westmorland and Furness It was formed in response to Covid-19. Its continued purpose remains that The Resilience Group forms part of the Tactical Coordination Structures established to respond to Covid-19.

The group is non-executive and works on the basis of consensus to: Bring together the organisations supporting the community response across Westmorland and Furness in order to coordinate activity and minimise the impacts of any pandemic/disaster and provide a mechanism to escalate issues the local communities may experience.

#### **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 charity does not use derivative financial instruments.

## **Carer Support South Lakes**

### **Trustees' Report**

#### ***Cash flow risk***

The Charity's activities expose it primarily to the financial risks of changes in local government funding. The charity aims to expand the sources of income to fund its objectives.

#### ***Credit risk***

The Charity's principal financial assets are bank balances and cash, trade and other receivables.

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 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.

## Carer Support South Lakes

### Trustees' Report

#### Statement of trustees' responsibilities

The trustees (who are also the directors of Carer Support South Lakes 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". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the parent charitable company and the group and of the incoming resources and application of resources, including its income and expenditure, of the charitable group 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 parent 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 parent charitable company and the group 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 parent charitable company and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

#### Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 2 December 2024 and signed on its behalf by:

  
.....  
J R Alexander  
Trustee

## Carer Support South Lakes

### Independent Examiner's Report to the trustees of Carer Support South Lakes ('the Group')

I report to the charity trustees on my examination of the consolidated accounts of the Group comprising the Carer Support South Lakes and its subsidiary undertakings for the year ended 31 March 2024.

#### Responsibilities and basis of report

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

Having satisfied myself that the accounts of both Carer Support South Lakes and the Group 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 consolidated 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 the Group's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, 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 Carer Support South Lakes 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.



.....  
Helen Holmes BSc FCA  
ICAEW

Chartered Accountants & Statutory Auditor  
Lowther House  
Lowther Street  
Kendal  
LA9 4DX

Date: 6 December 2024

## Carer Support South Lakes

### Consolidated Statement of Financial Activities for the Year Ended 31 March 2024 (Including Consolidated Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	6,049	6,386	12,435
Charitable activities	4	251,197	331,907	583,104
Other trading activities	5	51,206	-	51,206
Investment income	6	6,484	-	6,484
Other income		<u>22,476</u>	<u>-</u>	<u>22,476</u>
Total income		<u>337,412</u>	<u>338,293</u>	<u>675,705</u>
<b>Expenditure on:</b>				
Raising funds	7	(42,326)	-	(42,326)
Charitable activities	8	<u>(267,168)</u>	<u>(348,733)</u>	<u>(615,901)</u>
Total expenditure		<u>(309,494)</u>	<u>(348,733)</u>	<u>(658,227)</u>
Net income/(expenditure)		<u>27,918</u>	<u>(10,440)</u>	<u>17,478</u>
Net movement in funds		27,918	(10,440)	17,478
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>101,435</u>	<u>125,239</u>	<u>226,674</u>
Total funds carried forward	21	<u><u>129,353</u></u>	<u><u>114,799</u></u>	<u><u>244,152</u></u>

The notes on pages 18 to 42 form an integral part of these financial statements.

## Carer Support South Lakes

### Consolidated Statement of Financial Activities for the Year Ended 31 March 2024 (Including Consolidated Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	8,935	4,153	13,088
Charitable activities	4	244,372	316,578	560,950
Other trading activities	5	52,144	-	52,144
Investment income	6	1,894	-	1,894
Other income		<u>4,610</u>	<u>-</u>	<u>4,610</u>
<b>Total income</b>		<u>311,955</u>	<u>320,731</u>	<u>632,686</u>
<b>Expenditure on:</b>				
Raising funds	7	(64,503)	-	(64,503)
Charitable activities	8	<u>(241,567)</u>	<u>(220,220)</u>	<u>(461,787)</u>
<b>Total expenditure</b>		<u>(306,070)</u>	<u>(220,220)</u>	<u>(526,290)</u>
<b>Net income</b>		<u>5,885</u>	<u>100,511</u>	<u>106,396</u>
<b>Net movement in funds</b>		5,885	100,511	106,396
<b>Reconciliation of funds</b>				
<b>Total funds brought forward</b>		<u>95,550</u>	<u>24,728</u>	<u>120,278</u>
<b>Total funds carried forward</b>	21	<u>101,435</u>	<u>125,239</u>	<u>226,674</u>


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

The funds breakdown for 2023 is shown in note 21.

**Carer Support South Lakes**  
**(Registration number: 07567467)**  
**Consolidated Balance Sheet as at 31 March 2024**

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	15	803	1,819
<b>Current assets</b>			
Debtors	16	25,808	43,724
Cash at bank and in hand	17	<u>244,949</u>	<u>244,588</u>
		270,757	288,312
<b>Creditors: Amounts falling due within one year</b>	18	<u>(27,408)</u>	<u>(63,457)</u>
<b>Net current assets</b>		<u>243,349</u>	<u>224,855</u>
<b>Net assets</b>		<u>244,152</u>	<u>226,674</u>
<b>Funds of the group:</b>			
<b>Restricted income funds</b>			
Restricted funds	21	114,799	125,239
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>129,353</u>	<u>101,435</u>
<b>Total funds</b>	21	<u>244,152</u>	<u>226,674</u>

The financial statements on pages 12 to 42 were approved by the trustees, and authorised for issue on 2 December 2024 and signed on their behalf by:

  
 .....  
 J R Alexander  
 Trustee

The notes on pages 18 to 42 form an integral part of these financial statements.

## Carer Support South Lakes

(Registration number: 07567467)  
Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	15	803	1,819
<b>Current assets</b>			
Debtors	16	25,808	48,907
Cash at bank and in hand	17	<u>244,949</u>	<u>238,805</u>
		270,757	287,712
<b>Creditors: Amounts falling due within one year</b>	18	<u>(27,408)</u>	<u>(62,858)</u>
<b>Net current assets</b>		<u>243,349</u>	<u>224,854</u>
<b>Net assets</b>		<u>244,152</u>	<u>226,673</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds	21	114,799	125,239
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>129,353</u>	<u>101,434</u>
<b>Total funds</b>	21	<u>244,152</u>	<u>226,673</u>

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.


For the financial year ending 31 March 2020 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements on pages 12 to 42 were approved by the trustees, and authorised for issue on 2 December 2024 and signed on their behalf by:

  
.....  
J R Alexander  
Trustee

The notes on pages 18 to 42 form an integral part of these financial statements.

## Carer Support South Lakes

### Consolidated Statement of Cash Flows for the Year Ended 31 March 2024

	Note	2024 £	2023 £
<b>Cash flows from operating activities</b>			
Net cash income		17,478	106,396
<b>Adjustments to cash flows from non-cash items</b>			
Depreciation	7	1,016	3,250
Investment income	6	(6,484)	(1,894)
Loss on disposal of fixed assets held for the group's own use	10	<u>-</u>	<u>280</u>
		12,010	108,032
<b>Working capital adjustments</b>			
Decrease/(increase) in debtors	16	17,916	(43,326)
(Decrease)/increase in creditors	18	(974)	1,383
(Decrease)/increase in deferred income		<u>(35,075)</u>	<u>6,787</u>
Net cash flows from operating activities		(6,123)	72,876
<b>Cash flows from investing activities</b>			
Interest receivable and similar income	6	<u>6,484</u>	<u>1,894</u>
Net increase in cash and cash equivalents		361	74,770
Cash and cash equivalents at 1 April		<u>244,588</u>	<u>169,818</u>
Cash and cash equivalents at 31 March		<u><u>244,949</u></u>	<u><u>244,588</u></u>

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

The notes on pages 18 to 42 form an integral part of these financial statements.

## Carer Support South Lakes

### Statement of Cash Flows for the Year Ended 31 March 2024

	Note	2024 £	2023 £
<b>Cash flows from operating activities</b>			
Net cash income		17,478	82,681
<b>Adjustments to cash flows from non-cash items</b>			
Depreciation	7	1,016	3,250
Investment income	6	(6,484)	(1,894)
Loss on disposal of fixed assets held for the charity's own use	10	-	140
		12,010	84,177
<b>Working capital adjustments</b>			
Decrease/(increase) in debtors	16	23,099	(18,867)
(Decrease)/increase in creditors	18	(374)	1,383
(Decrease)/increase in deferred income		(35,075)	6,787
Net cash flows from operating activities		(340)	73,480
<b>Cash flows from investing activities</b>			
Interest receivable and similar income	6	6,484	1,894
Purchase of tangible fixed assets	15	-	(457)
Net cash flows from investing activities		6,484	1,437
Net increase in cash and cash equivalents		6,144	74,917
Cash and cash equivalents at 1 April		238,805	163,888
Cash and cash equivalents at 31 March		244,949	238,805

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

## **Carer Support South Lakes**

### **Notes to the Financial Statements for the Year Ended 31 March 2024**

#### **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 principal place of business is:

Beezon Annex  
Beezon Road  
Kendal  
Cumbria  
LA9 6EL

These financial statements were authorised for issue by the trustees on 2 December 2024.

#### **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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

##### **Basis of preparation**

Carer Support South Lakes 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 presented in sterling which is the functional currency of the charity and rounded to the nearest £.

##### **Basis of consolidation**

The consolidated financial statements consolidate the financial statements of the charity and its subsidiary undertakings drawn up to 31 March 2024. The single subsidiary, Carer Support South Lakes (CSSL) Services C.I.C., is now dormant and is in the process of being struck off.

No statement of financial activities is presented for the charity as permitted by section 408 of the Companies Act 2006. The charity made a surplus after tax for the financial year of £17,478 (2023 - surplus of £82,861).

## **Carer Support South Lakes**

### **Notes to the Financial Statements for the Year Ended 31 March 2024**

A subsidiary is an entity controlled by the charity. Control is achieved where the charity has the power to govern the financial and operating policies of an entity so as to obtain benefits from its activities.

The results of subsidiaries acquired or disposed of during the year are included in the statement of financial activities from the effective date of acquisition or up to the effective date of disposal, as appropriate. Where necessary, adjustments are made to the financial statements of subsidiaries to bring their accounting policies into line with those used by the group.

The purchase method of accounting is used to account for business combinations that result in the acquisition of subsidiaries by the group. The cost of a business combination is measured as the fair value of the assets given, equity instruments issued and liabilities incurred or assumed at the date of exchange, plus costs directly attributable to the business combination. Identifiable assets acquired and liabilities and contingent liabilities assumed in a business combination are measured initially at their fair values at the acquisition date. Any excess of the cost of the business combination over the acquirer's interest in the net fair value of the identifiable assets, liabilities and contingent liabilities recognised is recorded as goodwill.

Inter-company transactions, balances and unrealised gains on transactions between the charity and its subsidiaries, which are related parties, are eliminated in full.

Intra-group losses are also eliminated but may indicate an impairment that requires recognition in the consolidated financial statements.

Accounting policies of subsidiaries have been changed where necessary to ensure consistency with the policies adopted by the group. Non-controlling interests in the net assets of consolidated subsidiaries are identified separately from the group's equity therein. Non-controlling interests consist of the amount of those interests at the date of the original business combination and the non-controlling shareholder's share of changes in equity since the date of the combination. Total comprehensive income is attributed to non-controlling interests even if this results in the non-controlling interests having a deficit balance.

#### **Going concern**

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

#### **Income and endowments**

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 the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

## **Carer Support South Lakes**

### **Notes to the Financial Statements for the Year Ended 31 March 2024**

#### ***Deferred income***

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

#### ***Investment income***

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

#### ***Expenditure***

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### ***Raising funds***

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

#### ***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, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### ***Governance costs***

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

#### ***Government grants***

The charity receives government grants in respect of work with young carers. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

## Carer Support South Lakes

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### 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 £500.00 or more are initially recorded at cost.

#### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures, fittings and equipment	25% - 33% straight line

#### Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### 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.

## **Carer Support South Lakes**

### **Notes to the Financial Statements for the Year Ended 31 March 2024**

#### **Borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

#### **Foreign exchange**

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Other exchange differences are recognised in the Statement of Financial Activities in the period in which they arise except for:

- 1) exchange differences on transactions entered into to hedge certain foreign currency risks (see above);
- 2) exchange differences arising on gains or losses on non-monetary items which are recognised in other comprehensive income; and
- 3) in the case of the consolidated financial statements, exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation), which are recognised in other comprehensive income and reported under equity.

#### **Fund structure**

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

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

#### **Pensions and other post retirement obligations**

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

## Carer Support South Lakes

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### Financial instruments

##### *Classification*

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

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the group after deducting all of its liabilities.

##### *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 group 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 group transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the group, 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.

#### 3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2024 £
Donations and legacies;			
Give Them a Break Appeal	-	6,386	6,386
Donations from individuals	4,945	-	4,945
Legacies	1,104	-	1,104
	<u>6,049</u>	<u>6,386</u>	<u>12,435</u>

## Carer Support South Lakes

### Notes to the Financial Statements for the Year Ended 31 March 2024

	Unrestricted funds General £	Restricted funds £	Total 2023 £
Donations and legacies;			
Give Them a Break Appeal	-	4,153	4,153
Donations from individuals	8,759	-	8,759
Gift aid reclaimed	176	-	176
	<u>8,935</u>	<u>4,153</u>	<u>13,088</u>

## Carer Support South Lakes

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### 4 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2024 £
Carers Support Cumbria (CSC) All age carers contracts	250,397	-	250,397
Henry Smith Charity	-	60,000	60,000
National Lottery Community Fund	-	13,204	13,204
BBC Children in Need - Young carers activities	-	53,251	53,251
Carers Trust	-	1,909	1,909
Forge Festival The Knotted Project	-	375	375
Cumbria Community Foundation Health & Wellbeing	-	13,000	13,000
Cumbria Community Foundation - Sitting Service	-	4,000	4,000
Garfield Weston Foundation	-	25,000	25,000
Walney Grantscape	-	3,750	3,750
Walney Community Extension Fund	-	6,755	6,755
Cumbria Community Foundation Family Support Project	-	3,000	3,000
Eric Wright Charitable Trust	-	20,000	20,000
Francis Scott Charitable Trust	-	16,000	16,000
Frieda Scott Charitable Trust	-	11,950	11,950
The David Snowden Trust	-	15,000	15,000
Evan Cornish Foundation	-	3,500	3,500
Hadfield Trust	-	5,000	5,000
Global Make Some Noise	-	35,000	35,000
Household Support Fund	-	34,932	34,932
Give Carers a Break Adult Carers	-	656	656
Give Carers a Break Young Carers	-	3,207	3,207
A Positive Partnership	800	-	800
Lennox Hannay Charitable Trust	-	2,000	2,000
Events	-	418	418
	<u>251,197</u>	<u>331,907</u>	<u>583,104</u>

## Carer Support South Lakes

### Notes to the Financial Statements for the Year Ended 31 March 2024

	Unrestricted funds General £	Restricted funds £	Total 2023 £
Carers Support Cumbria (CSC) All age carers contracts	231,872	-	231,872
Big Lottery - Young Carers transition project	-	18,570	18,570
National Lottery Community Fund	-	33,090	33,090
BBC Children in Need - Young carers activities	-	14,843	14,843
BBC Children in Need - Covid 19 Next Steps programme	-	24,988	24,988
Cumbria County Council (CCC) - Young Carers	-	8,500	8,500
Carers Trust	-	10,020	10,020
NHS Mind the Gap	-	2,000	2,000
Cumbria Community Foundation Health & Wellbeing	-	14,000	14,000
Cumbria Community Foundation - Sitting Service	-	4,973	4,973
Hospital Discharge	-	7,905	7,905
Walney Grantscape	-	6,755	6,755
Walney Community Extension Fund	-	6,755	6,755
Cumbria County Council	-	17,858	17,858
Cumbria Community Foundation Family Support Project	-	4,000	4,000
CCC Household Support Scheme	-	25,000	25,000
DWP Household Support	-	40,000	40,000
Eric Wright Charitable Trust	12,500	20,000	32,500
Francis Scott Charitable Trust	-	14,000	14,000
Frieda Scott Charitable Trust	-	11,861	11,861
D'Oyly Carte Charitable Trust	-	3,500	3,500
Dowager Countess Eleanor Peel Trust	-	5,000	5,000
South Lakeland District Council - YC activities	-	3,500	3,500
The Edward Gostling Foundation	-	5,000	5,000
The David Snowden Trust	-	5,000	5,000
WWF Wilding Grant	-	960	960
Cumbria Community Foundation Youth Activities	-	3,000	3,000
Hedley Foundation	-	3,000	3,000
Give Them a Break Campaign	-	2,500	2,500
	<u>244,372</u>	<u>316,578</u>	<u>560,950</u>

**Carer Support South Lakes**

**Notes to the Financial Statements for the Year Ended 31 March 2024**

**5 Income from other trading activities**

	<b>Unrestricted funds General £</b>	<b>Total 2024 £</b>
Local fundraising and street collection income	51,206	51,206
	51,206	51,206
	<b>Unrestricted funds General £</b>	<b>Total 2023 £</b>
Local fundraising and street collection income	52,144	52,144
	52,144	52,144

**6 Investment income**

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Interest receivable and similar income; Interest receivable on bank deposits	6,484	6,484
<b>Total for 2024</b>	6,484	6,484
<b>Total for 2023</b>	1,894	1,894

## Carer Support South Lakes

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### 7 Expenditure on raising funds

##### a) Costs of generating donations and legacies

	Note	Unrestricted funds General £	Total 2024 £
Other direct costs of generating voluntary income		11,389	11,389

##### b) Costs of raising funds

	Note	Unrestricted funds General £	Restricted funds £	Total 2024 £
Fundraising expenses		11,430	-	11,430
Marketing and publicity		929	-	929
Staff costs		29,967	-	29,967
		42,326	-	42,326

	Note	Unrestricted funds General £		Total 2023 £
Fundraising expenses		10,545		10,545
Marketing and publicity		4,824		4,824
Staff costs		32,435		32,435
Allocated support costs	9	5,310		5,310
		53,114		53,114

		Direct costs £	Total 2024 £
Costs of trading activities		39,326	39,326

		Direct costs £	Total 2023 £
Costs of generating donations and legacies		11,389	11,389
Costs of trading activities		53,114	53,114
		64,503	64,503

## Carer Support South Lakes

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### 8 Expenditure on charitable activities

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total 2024 £</b>
Young Carers	-	137,489	137,489
Core costs	93,709	45,000	138,709
Carers Services	5,171	154,151	159,322
WAF	168,288	3,207	171,495
Give them a break	-	8,886	8,886
	<u>267,168</u>	<u>348,733</u>	<u>615,901</u>
	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total 2023 £</b>
Young Carers	-	111,422	111,422
Core costs	1,260	35,752	37,012
Carers Services	31,186	60,988	92,174
WAF	207,748	7,905	215,653
Give them a break	1,373	4,153	5,526
	<u>241,567</u>	<u>220,220</u>	<u>461,787</u>
	<b>Activity undertaken directly £</b>	<b>Activity support costs £</b>	<b>2024 £</b>
Young Carers	137,489	-	137,489
Core costs	132,521	6,188	138,709
Carer Services	159,322	-	159,322
WAF	171,495	-	171,495
Give them a break	8,886	-	8,886
	<u>609,713</u>	<u>6,188</u>	<u>615,901</u>
	<b>Activity undertaken directly £</b>	<b>Activity support costs £</b>	<b>2023 £</b>
Young Carers	111,422	-	111,422
Core costs	28,032	8,980	37,012
Carer Services	92,174	-	92,174
WAF	215,653	-	215,653
Give them a break	5,526	-	5,526
	<u>452,807</u>	<u>8,980</u>	<u>461,787</u>

## Carer Support South Lakes

### Notes to the Financial Statements for the Year Ended 31 March 2024

Included in the expenditure analysed above, there are also governance costs of £6,188 (2023 - £8,980) which relate directly to charitable activities. See note 9 for further details.

#### 9 Analysis of governance and support costs

##### Governance costs

	<b>Unrestricted funds General £</b>	<b>Total 2024 £</b>
Independent examiner fees		
Examination of the financial statements	3,199	3,199
Other fees paid to examiners	2,449	2,449
Legal fees	540	540
	<b>6,188</b>	<b>6,188</b>
	<b>Unrestricted funds General £</b>	<b>Total 2023 £</b>
Independent examiner fees		
Examination of the financial statements	3,112	3,112
Other fees paid to examiners	5,868	5,868
	<b>8,980</b>	<b>8,980</b>

#### 10 Net incoming/outgoing resources

Net incoming resources for the year include:

	<b>2024 £</b>	<b>2023 £</b>
Loss on disposal of fixed assets held for the group's own use	-	280
Depreciation of fixed assets	1,016	3,250
	<b>1,016</b>	<b>3,250</b>

#### 11 Trustees remuneration and expenses

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

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

## Carer Support South Lakes

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### 12 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
<b>Staff costs during the year were:</b>		
Wages and salaries	426,834	341,259
Social security costs	14,541	21,441
Pension costs	7,684	10,323
Other staff costs	3,484	3,154
	<u>452,543</u>	<u>376,177</u>

The monthly average number of persons (including senior management / leadership team) employed by the group during the year expressed as full time equivalents was as follows:

	2024 No	2023 No
Employees	<u>20</u>	<u>18</u>

15 (2023 - 11) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £12,831 (2023 - £10,323).

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

The total employee benefits of the key management personnel of the group were £88,241 (2023 - £74,334).

#### 13 Independent examiner's remuneration

	2024 £	2023 £
Examination of the financial statements	<u>3,199</u>	<u>3,112</u>
<b>Other fees to examiners</b>		
The examining of accounts of any associate of the charity	-	643
Taxation compliance services	2,449	1,894
All other assurance services	-	3,331
	<u>2,449</u>	<u>5,868</u>

#### 14 Taxation

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

## Carer Support South Lakes

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### 15 Tangible fixed assets

##### Group

	<b>Furniture and equipment £</b>	<b>Total £</b>
<b>Cost</b>		
At 1 April 2023	<u>25,255</u>	<u>25,255</u>
At 31 March 2024	<u>25,255</u>	<u>25,255</u>
<b>Depreciation</b>		
At 1 April 2023	23,436	23,436
Charge for the year	<u>1,016</u>	<u>1,016</u>
At 31 March 2024	<u>24,452</u>	<u>24,452</u>
<b>Net book value</b>		
At 31 March 2024	<u>803</u>	<u>803</u>
At 31 March 2023	<u>1,819</u>	<u>1,819</u>

## Carer Support South Lakes

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### Charity

	<b>Furniture and equipment £</b>	<b>Total £</b>
<b>Cost</b>		
At 1 April 2023	<u>25,255</u>	<u>25,255</u>
At 31 March 2024	<u>25,255</u>	<u>25,255</u>
<b>Depreciation</b>		
At 1 April 2023	23,436	23,436
Charge for the year	<u>1,016</u>	<u>1,016</u>
At 31 March 2024	<u>24,452</u>	<u>24,452</u>
<b>Net book value</b>		
At 31 March 2024	<u>803</u>	<u>803</u>
At 31 March 2023	<u>1,819</u>	<u>1,819</u>

#### 16 Debtors

	<b>Group</b>		<b>Charity</b>	
	<b>2024 £</b>	<b>2023 £</b>	<b>2024 £</b>	<b>2023 £</b>
Trade debtors	22,908	39,783	22,908	39,783
Due from group undertakings	-	-	-	5,183
Prepayments	2,500	3,541	2,500	3,541
Other debtors	<u>400</u>	<u>400</u>	<u>400</u>	<u>400</u>
	<u>25,808</u>	<u>43,724</u>	<u>25,808</u>	<u>48,907</u>

#### 17 Cash and cash equivalents

	<b>Group</b>		<b>Charity</b>	
	<b>2024 £</b>	<b>2023 £</b>	<b>2024 £</b>	<b>2023 £</b>
Cash on hand	15	27	15	27
Cash at bank	1,709	8,061	1,709	2,278
Short-term deposits	<u>243,225</u>	<u>236,500</u>	<u>243,225</u>	<u>236,500</u>
	<u>244,949</u>	<u>244,588</u>	<u>244,949</u>	<u>238,805</u>

## Carer Support South Lakes

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### 18 Creditors: amounts falling due within one year

	Group		Charity	
	2024 £	2023 £	2024 £	2023 £
Accruals	4,700	5,674	4,700	5,075
Deferred income	<u>22,708</u>	<u>57,783</u>	<u>22,708</u>	<u>57,783</u>
	<u><u>27,408</u></u>	<u><u>63,457</u></u>	<u><u>27,408</u></u>	<u><u>62,858</u></u>

#### Deferred income

	2024 £	2023 £
Deferred income at 1 April 2023	57,783	50,996
Resources deferred in the period	22,708	57,783
Amounts released from previous periods	<u>(57,783)</u>	<u>(50,996)</u>
Deferred income at year end	<u><u>22,708</u></u>	<u><u>57,783</u></u>

#### 19 Pension and other schemes

##### Defined contribution pension scheme

The group operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the group to the scheme and amounted to £7,684 (2023 - £10,323).

#### 20 Commitments

##### Charity

##### Capital commitments

At 31st March 2024 the company had commitments under non-cancelling operating leases as follows:

The amounts due within one year are £25,960 (2023 - £1,426) and the remaining balance of £15,309 (2023 - £356) is due within 2 to 5 years.

The total amount contracted for but not provided in the financial statements was £41,269 (2023 - £1,782).

## Carer Support South Lakes

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### 21 Funds

Group	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
<b>Unrestricted funds</b>				
<i>General</i>				
General funds	53,935	337,412	(309,494)	81,853
<i>Designated</i>				
Core reserve	47,500	-	-	47,500
<b>Total unrestricted funds</b>	<b>101,435</b>	<b>337,412</b>	<b>(309,494)</b>	<b>129,353</b>
<b>Restricted funds</b>				
Children in Need	8,662	53,251	(41,913)	20,000
Cumbria Community Foundation Health & Wellbeing	2,333	13,000	(15,333)	-
Forge Festival	-	375	(375)	-
Cumbria County Council Young Carers	6,573	-	(6,573)	-
Cumbria Community Foundation Family Support Project	-	3,000	(3,000)	-
Cumbria Community Foundation Champions/Volunteers	4,000	-	(4,000)	-
Cumbria County Council Champions	9,643	-	(9,643)	-
Frieda Scott Charitable Trust	-	11,950	(11,950)	-
Carers Trust Peer Support Groups	5,833	1,909	(6,392)	1,350
Dementia	-	20,000	(20,000)	-
Eric Wright Charitable Trust	4,000	16,000	(7,376)	12,624
Francis Scott Charitable Trust	2,500	6,386	(8,886)	-
Give Them a Break Campaign	-	10,505	(6,755)	3,750
Walney Grantscape	1	-	(1)	-
Big Lottery	33,377	-	(33,377)	-
DWP Household Support	-	3,500	(3,500)	-
Evan Cornish Foundation	26,488	13,204	(39,692)	-
National Lottery Community Fund	3,000	4,000	(3,000)	4,000
Cumbria County Council - YC grant	829	-	(829)	-
Cumbria Community Foundation Castle Green	5,000	-	(5,000)	-
Dowager Countess Eleanor Peel Trust	-	-	-	-

## Carer Support South Lakes

### Notes to the Financial Statements for the Year Ended 31 March 2024

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
The Edward Gostling Foundation	5,000	-	(5,000)	-
The David Snowden Trust	5,000	15,000	(20,000)	-
Hedley Foundation	3,000	-	(3,000)	-
Garfield Weston Foundation	-	25,000	(25,000)	-
Global Make Some Noise	-	35,000	(35,000)	-
Household Support Fund	-	34,932	(29,275)	5,657
Give Carers a Break Adult Carers	-	656	(656)	-
Give Carers a Break Young Carers	-	3,207	(3,207)	-
Henry Smith Charity	-	60,000	-	60,000
Hadfield Trust	-	5,000	-	5,000
Lennox Hannay Charitable Trust	-	2,000	-	2,000
Events	-	418	-	418
<b>Total restricted funds</b>	<b>125,239</b>	<b>338,293</b>	<b>(348,733)</b>	<b>114,799</b>
<b>Total funds</b>	<b>226,674</b>	<b>675,705</b>	<b>(658,227)</b>	<b>244,152</b>
	<b>Balance at 1 April 2022 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Balance at 31 March 2023 £</b>
<b>Unrestricted funds</b>				
<i>General</i>				
General funds	48,050	311,955	(306,070)	53,935
<i>Designated</i>				
Core reserve	47,500	-	-	47,500
<b>Total unrestricted funds</b>	<b>95,550</b>	<b>311,955</b>	<b>(306,070)</b>	<b>101,435</b>
<b>Restricted funds</b>				
Children in Need	24,728	39,831	(55,897)	8,662
Cumbria Community Foundation Health & Wellbeing	-	14,000	(11,667)	2,333
Cumbria County Council Young Carers	-	8,500	(1,927)	6,573
Cumbria Community Foundation Champions/Volunteers	-	4,000	-	4,000
Cumbria County Council Champions	-	17,858	(8,215)	9,643
Frieda Scott Charitable Trust	-	11,861	(11,861)	-
Carers Trust Peer Support Groups	-	-	-	-
Dementia	-	10,020	(4,187)	5,833
Eric Wright Charitable Trust	-	20,000	(20,000)	-
Francis Scott Charitable Trust	-	14,000	(10,000)	4,000

## Carer Support South Lakes

### Notes to the Financial Statements for the Year Ended 31 March 2024

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Walney Extension Community Fund	-	6,755	(6,755)	-
Give Them a Break Campaign	-	6,653	(4,153)	2,500
Walney Grantscape	-	6,755	(6,755)	-
Big Lottery	-	18,570	(18,569)	1
NHS Mind the Gap	-	2,000	(2,000)	-
CCC Household Support Scheme	-	25,000	(25,000)	-
DWP Household Support	-	40,000	(6,623)	33,377
D'Oyly Carte Charitable Trust	-	3,500	(3,500)	-
WWF Wilding Grant	-	960	(960)	-
National Lottery Community Fund	-	33,090	(6,602)	26,488
Cumbria County Council - YC grant	-	3,000	-	3,000
South Lakeland District Council - YC activities	-	3,500	(3,500)	-
Cumbria Community Foundation Castle Green	-	4,973	(4,144)	829
Hospital Discharge	-	7,905	(7,905)	-
Dowager Countess Eleanor Peel Trust	-	5,000	-	5,000
The Edward Gostling Foundation	-	5,000	-	5,000
The David Snowden Trust	-	5,000	-	5,000
Hedley Foundation	-	3,000	-	3,000
<b>Total restricted funds</b>	<u>24,728</u>	<u>320,731</u>	<u>(220,220)</u>	<u>125,239</u>
<b>Total funds</b>	<u>120,278</u>	<u>632,686</u>	<u>(526,290)</u>	<u>226,674</u>

## Carer Support South Lakes

### Notes to the Financial Statements for the Year Ended 31 March 2024

<b>Charity</b>	<b>Balance at 1 April 2023 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Balance at 31 March 2024 £</b>
<b>Unrestricted funds</b>				
<i>General</i>				
General funds	53,934	337,413	(309,494)	81,853
<i>Designated</i>				
Core reserve	<u>47,500</u>	<u>-</u>	<u>-</u>	<u>47,500</u>
<b>Total unrestricted funds</b>	<b><u>101,434</u></b>	<b><u>337,413</u></b>	<b><u>(309,494)</u></b>	<b><u>129,353</u></b>
<b>Restricted funds</b>				
Children in Need	8,662	53,251	(41,913)	20,000
Forge Festival	-	375	(375)	-
Cumbria Community Foundation Health & Wellbeing	2,333	13,000	(15,333)	-
Cumbria County Council Young Carers	6,573	-	(6,573)	-
Cumbria Community Foundation	4,000	-	(4,000)	-
Cumbria County Council Champions	9,643	-	(9,643)	-
Dowager Countess Eleanor Peel Trust	5,000	-	(5,000)	-
The Edward Gostling Foundation	5,000	-	(5,000)	-
Cumbria Community Foundation	-	3,000	(3,000)	-
Frieda Scott Charitable Trust	-	11,950	(11,950)	-
Carers Trust Peer Support Groups Dementia	5,833	1,909	(6,392)	1,350
Eric Wright Charitable Trust	-	20,000	(20,000)	-
Francis Scott Charitable Trust	4,000	16,000	(7,376)	12,624
Walney Grantscape	-	10,505	(6,755)	3,750
Restricted donations Give them a break	2,500	6,386	(8,886)	-
Big Lottery	1	-	(1)	-
DWP Household Support	33,377	-	(33,377)	-
Evan Cornish Foundation	-	3,500	(3,500)	-
Cumbria County Council - YC grant	3,000	4,000	(3,000)	4,000
Cumbria Community Foundatoin Castle Green	829	-	(829)	-
National Lottery Community Fund	26,488	13,204	(39,692)	-
The David Snowden Trust	5,000	15,000	(20,000)	-
Hedley Foundation	3,000	-	(3,000)	-
Garfield Weston Foundation	-	25,000	(25,000)	-

## Carer Support South Lakes

### Notes to the Financial Statements for the Year Ended 31 March 2024

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Global Make Some Noise	-	35,000	(35,000)	-
Household Support Fund	-	34,932	(29,275)	5,657
Give Carers a Break Adult Carers	-	656	(656)	-
Give Carers a Break Young Carers	-	3,207	(3,207)	-
Henry Smith Charity	-	60,000	-	60,000
Hadfield Trust	-	5,000	-	5,000
Lennox Hannay Charitable Trust	-	2,000	-	2,000
Events	-	418	-	418
<b>Total restricted funds</b>	<u>125,239</u>	<u>338,293</u>	<u>(348,733)</u>	<u>114,799</u>
<b>Total funds</b>	<u>226,673</u>	<u>675,706</u>	<u>(658,227)</u>	<u>244,152</u>
	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
<b>Unrestricted funds</b>				
<i>General</i>				
General funds	71,764	311,955	(329,785)	53,934
<i>Designated</i>				
Core reserve	<u>47,500</u>	<u>-</u>	<u>-</u>	<u>47,500</u>
<b>Total unrestricted funds</b>	<u>119,264</u>	<u>311,955</u>	<u>(329,785)</u>	<u>101,434</u>
<b>Restricted funds</b>				
Children in Need	24,728	39,831	(55,897)	8,662
Cumbria Community Foundation Health & Wellbeing	-	14,000	(11,667)	2,333
Cumbria County Council Young Carers	-	8,500	(1,927)	6,573
Cumbria Community Foundation	-	4,000	-	4,000
Cumbria County Council Champions	-	17,858	(8,215)	9,643
Dowager Countess Eleanor Peel Trust	-	5,000	-	5,000
The Edward Gostling Foundation	-	5,000	-	5,000
Frieda Scott Charitable Trust	-	11,861	(11,861)	-
Carers Trust Peer Support Groups	-	-	-	-
Dementia	-	10,020	(4,187)	5,833
Eric Wright Charitable Trust	-	20,000	(20,000)	-
Francis Scott Charitable Trust	-	14,000	(10,000)	4,000
Walney Extension Community Fund	-	6,755	(6,755)	-
Walney Grantscape	-	6,755	(6,755)	-

## Carer Support South Lakes

### Notes to the Financial Statements for the Year Ended 31 March 2024

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Restricted donations Give them a break	-	6,653	(4,153)	2,500
Big Lottery	-	18,570	(18,569)	1
NHS Mind the Gap	-	2,000	(2,000)	-
CCC Household Support Scheme	-	25,000	(25,000)	-
DWP Household Support	-	40,000	(6,623)	33,377
D'Oyly Carte Charitable Trust	-	3,500	(3,500)	-
WWF Wilding Grant	-	960	(960)	-
Cumbria County Council - YC grant	-	3,000	-	3,000
South Lakeland District Council - YC activities	-	3,500	(3,500)	-
Cumbria Community Foundatoin Castle Green	-	4,973	(4,144)	829
National Lottery Community Fund	-	33,090	(6,602)	26,488
Hospital Discharge	-	7,905	(7,905)	-
The David Snowden Trust	-	5,000	-	5,000
Hedley Foundation	-	3,000	-	3,000
<b>Total restricted funds</b>	<u>24,728</u>	<u>320,731</u>	<u>(220,220)</u>	<u>125,239</u>
<b>Total funds</b>	<u>143,992</u>	<u>632,686</u>	<u>(550,005)</u>	<u>226,673</u>

The specific purposes for which the funds are to be applied are as follows:

Details of the purposes of the individual restricted funds can be found in the trustees report.

## Carer Support South Lakes

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### 22 Analysis of net assets between funds

##### Group

	Unrestricted funds		Restricted funds £	Total funds at 31 March 2024 £
	General £	Designated £		
Tangible fixed assets	803	-	-	803
Current assets	108,458	47,500	114,799	270,757
Current liabilities	(27,408)	-	-	(27,408)
<b>Total net assets</b>	<b>81,853</b>	<b>47,500</b>	<b>114,799</b>	<b>244,152</b>

	Unrestricted funds		Restricted funds £	Total funds at 31 March 2023 £
	General £	Designated £		
Tangible fixed assets	1,819	-	-	1,819
Current assets	115,573	47,500	125,239	288,312
Current liabilities	(63,457)	-	-	(63,457)
<b>Total net assets</b>	<b>53,935</b>	<b>47,500</b>	<b>125,239</b>	<b>226,674</b>

##### Charity

	Unrestricted funds		Restricted funds £	Total funds at 31 March 2024 £
	General £	Designated £		
Tangible fixed assets	803	-	-	803
Current assets	108,458	47,500	114,799	270,757
Current liabilities	(27,408)	-	-	(27,408)
<b>Total net assets</b>	<b>81,853</b>	<b>47,500</b>	<b>114,799</b>	<b>244,152</b>

	Unrestricted funds		Restricted funds £	Total funds at 31 March 2023 £
	General £	Designated £		
Tangible fixed assets	1,819	-	-	1,819
Current assets	114,973	47,500	125,239	287,712
Current liabilities	(62,858)	-	-	(62,858)
<b>Total net assets</b>	<b>53,934</b>	<b>47,500</b>	<b>125,239</b>	<b>226,673</b>

## **Carer Support South Lakes**

### **Notes to the Financial Statements for the Year Ended 31 March 2024**

#### **23 Related party transactions**

##### **Group**

##### **Charity**

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

##### **Carers Support Cumbria**

Carer Support South Lakes is a member of Carers Support Cumbria, which is a consortium with other Carers Charities within Cumbria. During the year Carer Support South Lakes received £250,397 (2023 - £231,872) of CCC contracted unrestricted funds via the consortium.

At the balance sheet date the amount due from Carers Support Cumbria was £22,908 (2023 - £39,783).

##### **Carer Support South Lakes (CSSL) Services CIC**

Carer Support South Lakes (CSSL) Services CIC ceased operations in October 2023

At the balance sheet date the amount due to/from from Carer Support South Lakes (CSSL) Services CIC was £Nil (2023 - £5,183).

**Carer Support South Lakes**

England & Wales - Charity number 1142184

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# Accounts

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Company registration number: 07567467

Charity registration number: 1142184

# Carer Support South Lakes

(A company limited by guarantee)

Annual Report and Financial Statements

for the Carer Support South Lakes Group

for the Year Ended 31 March 2023

Stables Thompson & Briscoe  
Chartered Accountants & Statutory Auditor  
Lowther House  
Lowther Street  
Kendal  
LA9 4DX

# **Carer Support South Lakes**

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## **Carer Support South Lakes**

### **Reference and Administrative Details**

<b>Trustees</b>	J R Alexander, Interim Chair S W Baker S Dobson R Lancaster G McKeever K Murphy M Saunders
<b>Secretary</b>	D Marsden
<b>Senior Management / Leadership Team</b>	D Marsden, Chief Executive Officer D Billington, Finance and Office Manager H Cragg, Operations Manager
<b>Charity Registration Number</b>	1142184
<b>Company Registration Number</b>	07567467
<b>Registered Office</b>	The charity is incorporated in England and Wales. As below
<b>Principal Office</b>	Beezon Annex Beezon Road Kendal Cumbria LA9 6EL
<b>Independent Examiner</b>	Stables Thompson & Briscoe Chartered Accountants & Statutory Auditor Lowther House Lowther Street Kendal LA9 4DX
<b>Bankers</b>	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME06 4JQ

## **Carer Support South Lakes**

### **Trustees' Report**

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

#### **Trustees and Officers**

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	J R Alexander, Interim Chair S W Baker S Dobson (appointed 26 April 2023) R Lancaster (appointed 26 April 2023) G McKeever K Murphy P A Raven (resigned 27 January 2023) J Rockliffe (resigned 27 January 2023) M Saunders
Secretary:	D Marsden
Senior Management / Leadership Team:	D Marsden D Billington H Cragg

#### **Objectives and activities**

##### ***Objects and aims***

The principle objective of the organisation is to improve the lives of unpaid Carers of all ages, by identifying the needs of an unpaid carer and providing quality services, support and advocacy to protect their health and wellbeing.

An Unpaid Carer is anyone, including children and adults who looks after a family member, partner, friend or neighbour who needs help because of their illness, frailty, disability, a mental health problem or an addiction and cannot cope without their support. The care they provide is unpaid and they are often unseen.

##### ***Our Vision***

To improve the lives of unpaid Carers of all ages.

##### ***Our Mission***

We identify the needs of an unpaid Carer of any age and provide quality services, support and advocacy to promote their health and wellbeing.

# Carer Support South Lakes

## Trustees' Report

### *Objectives, strategies and activities*

Our group of six Trustees (stable for about two years) together with a committed Executive team all support the re-vitalised vision, mission and culture of the charity:

- Expanding and improving the quality of delivery and services,
- Ensuring all staff work in a safe and caring environment,
- Be recognised as being one of the top three local charities,
- Raising significant funds to support Contract income,
- Expand the network of Ambassadors and Volunteers
- Maintaining regular Trustee meetings which offer real support to the Executive staff, to deliver the Vision whilst maintaining strict financial pro-active control.

Today, everyone associated with the charity understands what's expected... being the Carer's Carer.

### *Fundraising disclosures*

We were delighted to find that our fundraising efforts continue to be successful.

Our continued thanks go out to our regular sponsors, without you we would not be able to raise the amount of unrestricted funding that we have.

We continue to be extremely lucky to have such a great response from our local community, with their kindness and generosity we were able to continue our campaign to 'Give Carers a Break'.

This appeal raises funds to give our Carers a break from their caring responsibilities, it may be a day away or a pamper day at a local spa.

I continue to be amazed and thankful that our local community really pulls out all the stops when we ask them to help. It is great to know that our unpaid Carers in the South Lakes are held in such high regard and people recognise their importance.

We raised £52,144 between April 2022 and March 2023.

### *Public benefit*

We continue to work to identify unpaid Carers and provide them with a person-centred support plan, and all the information and support they need to help them in their caring role. Our services are available to people looking after a relative, loved one or friend, who due to physical or mental illness, age related difficulties, disability or an addiction, cannot manage without their support.

Becoming a Carer can, for some people become a sudden responsibility (e.g. if a loved one is involved in an accident or becomes ill). For others, it can be a gradual process with the responsibilities creeping up on them, increasing slowly as the person they care for begins to age, unable to cope, or their health deteriorates.

Many people in this situation do not see themselves as a Carer.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

## **Carer Support South Lakes**

### **Trustees' Report**

#### ***Use of volunteers***

Volunteers are a big part of the charity's work. Without them we could not provide the number of services, quality and level of support to unpaid Carers that we do. Behind the scenes, they provide essential help and support to the day-to-day running of the organisation.

The roles they fulfil include: Trustees, fundraisers, event staff, administrative assistants and support group supervisors. They also help us to deliver a range of services including our Volunteer 'Sitting' Service and Volunteer 'Here to Hear' Service, and undertake annual reviews and telephone surveys with Carers.

Our Volunteers include Carers, retired people simply looking to do something with their spare time, others who are keen to gain work experience to help them get paid employment, former Carers and young Carers or individuals who simply want to give something back to their local community.

#### **Achievements and performance**

Throughout the past twelve months:

- 430 new carers were identified;
- 1342 individual adult/parent carers were supported;
- 593 adult/parent carer/Young Carers assessments were completed;
- 1642 adult/parent carer reviews were undertaken;
- 152 adult carer emergency plans were created;
- 1782 adult/parent carer one-to-one sessions were provided;
- 127 individual young carers were supported;
- 109 young carer ICS assessments were completed;
- 928 one-to-one sessions with young carers were provided;

#### ***Adult and Parent Carers***

The staff team comprises of an Operational Lead, 5 Adult Support Practitioners We currently support 1451 Adult and Parent Carers.

We are contracted by Cumbria County Council to identify new Carers, and offer them a Carer's Assessment, Support Plan, Carer's Emergency Card and regular reviews.

We offer additional support to Carers in the form of one-to-one support sessions and five support groups that run in different locations in the South Lakes area. We also offer Carer Assessments and support to Parent Carers.

We receive funding from the Eric Wright Charitable Trust that enables us to provide specialist support to those caring for someone with dementia. This funding also contributed to the cost of our Volunteer 'Here to Hear' Service.

We also received funding from the Walney Extension Fund towards the cost of our Volunteer 'Sitting' Service.

As a team we work closely together to provide a holistic support package for each Carer, respecting their individual needs and circumstances.

## **Carer Support South Lakes**

### **Trustees' Report**

We offer Carers a safe space to talk openly about their caring role and the impact it has on their life. This enables them to make informed choices for the future, whether to continue or end their caring role.

As a charity we work in close partnership with organisations such as the NHS, Cumbria County Council and the Carers Trust to ensure Carers have the opportunity to voice their needs and opinions on current and future services.

This is an important aspect of our role in gaining Carers' trust and making sure that they feel their needs matter and that they are listened to.

The team have also supported many fundraising events such as the Annual Carers Ball, the Keswick to Kendal Sponsored Walk/Run, an Asda Bag Pack, Bingo An audience with Mike Berners-Lee and a Coffee Morning.

This year our Carers of all ages have been involved in the development of a promotional film that identifies and showcases the struggles Carers face daily. This film is used by our Support Practitioners, Fundraisers Management Team and Volunteer Carer Champions who showcase this at events and meetings raising awareness of unpaid Carers in South Lakes.

Each year we aim to offer Respite from our Carers role, we have been able to offer Carers breaks away with their families, day trips, Spa sessions. This year our Carers were offered a Boat Trip on Lake Windermere where they were hosted to music, dancing and dinner. We continue to offer day trips out for our Carers. In December 2022 we hosted our annual Carers Christmas lunch.

We are excited to be in the process of developing a Health and Wellbeing Programme with funding secured from the Frieda Scott Trust, and we hope to continue to develop the services we offer to Adult and Parent Carers in the South Lakes.

#### ***Young Carers***

The Young Carers Service delivers support to Young Carers, aged 5 to 24 years old, living in the South Lakes area. The staff team comprises of an Operational Lead and four Support Workers who currently support 126 Young Carers across 52 schools.

We are contracted by Cumbria County Council to identify and assess Young Carers and create a support plan.

We receive funding from Children in Need and Cumbria County Council to deliver one-to-one support sessions in local schools and colleges. This gives Young Carers a voice and allows them to express any worries or concerns they may have about their caring role. We also act as an advocate for Young Carers and represent them if they have any issues within school.

By giving Young Carers a safe space to speak freely about their experiences as a Carer they are able to express the impact that this role has on their life, without the fear of being judged.

All the Young Carers who are registered with the charity can access trips and activities, peer support groups and personal development programmes in the community. These are a vital part of the support we deliver as they provide Young Carers with some respite from their caring role. It also enables them to take part in social activities that they wouldn't normally get the chance to take part in and to socialise with peers who have first-hand experience of the challenges that they face.

We provide a variety of different activities which encourage Young Carers to have fun. These activities are planned by Young Carers themselves and are based on individual feedback as well as from our Young Carers Involvement Panel which meets every six weeks. This year we were able to offer our Young Carers a break away from their caring role through our 'Give Carers A break campaign, some of these breaks included pamper sessions at a local Spa, family trips to Escape Rooms and cinema trips.

# Carer Support South Lakes

## Trustees' Report

We have made trips to the Brewery cinema in Kendal, Soul Bowl in Morecambe, Jump Rush, White Scar Caves Ingleton, Tower Wood residential Trips and Shrek the Musical at Blackpool Grand Theatre.

The charity continues to have strong links with the local community and works hard to raise the profile of Young Carers. In 2022-2023 we developed and produced a promotional Film that highlights the struggles that our Carers continue to face, our Young Carers were a big part of this process and one of our Young Carers supported the editing of this film.

We are very grateful to all our funders and supporters who enable us to provide such an innovative programme of services for our Young Carers. We aim to build on the success of these over the year ahead.

### **Financial review**

Income increased in the year from £434,995 to £632,686, most of the increase coming from restricted grant income. As a result expenditure also increased from £489,453 to £526,290 with £220,220 being restricted charitable expenditure. At 31 March 2023 there was £125,239 in restricted funds for ongoing funded projects.

The net increase in reserves was £106,396 of which £100,511 was restricted and £5,885 was unrestricted (compared to a deficit of £54,458 last year).

### **Policy on reserves**

The group had net assets at 31 March 2023 of £226,673 (2022 - £120,278) of which £99,615 (2022 £90,201) are considered free reserves.

An annual budget is developed by the team and agreed with the board of Trustees. Management accounts are produced and reviewed on a monthly basis to confirm the financial health of our organisation. A further monthly review is carried out to test our financial liabilities, currently this is assessed as £40K, a separate fund of £47,500 is kept in reserve should we have to meet this liability.

### **Plans for future periods**

Additional and essential future goals include...

- Over the next year we're planning on creating workshops for people to complete Lasting Power of Attorney (LPA's), Continuing Health Care assessments (CHC) Personal Independent Payment and Education Health and Care Plans (ECHP). This is to help Carers navigate the benefits and enable and empower Carers in their applications.
- To fund a Carers bus which will further our reach in more rural areas
- To continue to grow our services throughout the South Lakes, increasing our presence and engagement in communities.

### **Structure, governance and management**

#### ***Nature of governing document***

The organisation is a charitable company limited by guarantee, incorporated on 17th March 2011 and registered as a charity on 1st June 2011. The company was established under a Memorandum and Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Established as 'South Lakeland Carers Association' in 1992, it became 'South Lakeland Carers' in 2009, and then 'Carer Support South Lakes' (CSSL) in 2019. We are now into our 31st year of support for unpaid carers throughout South Lakes.

Carer Support South Lakes is an independent, local registered charity and a network partner of Carers Trust.

# **Carer Support South Lakes**

## **Trustees' Report**

### ***Recruitment and appointment of trustees***

The directors of the company are also charity trustees for the purpose of company law and under the company's Articles of Association are known as members of the Management Committee.

The trustees who served the charitable company during the period are listed on page 2, together with their date of appointment or resignation.

### ***Induction and training of trustees***

All new potential Trustees are given a working tour of the organisation and are guided through the Trustee intranet that hosts information on trustee responsibility and duties as well as copies of the latest accounts, relevant policies for the organisation and the strategic plan for 2023-2026 and any accompanying annual business plans.

### ***Risk Management***

Where appropriate, systems and procedures have been established to mitigate the risk the charity faces.

Financial risks are controlled by the implementation of internal controls via the Board of Trustees.

Health and safety procedures are in place to ensure the safety of employees, volunteers and clients and visitors to Carer Support South Lakes. There is also a lone working policy and procedure as a number of employees are required to work alone and visit clients' homes.

The organisation holds an annual strategic away day with trustees, staff, volunteers and carers, this is used to review and amend the strategic plans for the organisation. An annual business plan is produced, looking ahead to the next three years, and taking into account the changing economic climate and the changing funding environment.

### ***Organisational structure***

The Board of Trustees meets every 6 to 8 weeks to review strategy, finance, policies and procedures, performance against objectives, staffing and areas of activities.

The Trustees when complete consist of a Chairman, Vice Chairman and Treasurer (Honorary Officers) and up to seven elected members, at least two of whom shall be, or have been carers. The skills mix of the Committee is under constant review.

Trustees are appointed by the Board of Trustees, and the appointment or re-appointment is confirmed annually at the Annual General Meeting.

A new Board of Trustees shall be elected at each Annual General Meeting and retiring Trustees shall be eligible for re-election.

Responsibility for day to day management of Carer Support South Lakes is delegated under authority by the Board of Trustees to the Chief Executive Officer. Day to day departmental responsibility is delegated by authority to the sub team Managers.

## **Carer Support South Lakes**

### **Trustees' Report**

#### ***Remuneration policy***

Objectives:

Carer Support South Lakes pay policy is designed to:

- Provide all staff employed by Carer Support South Lakes with salaries that, as far as possible, reflect the employment market in South Lakes and represent best value;
- Assist in attracting and retaining quality staff to the organisation by offering them opportunities for pay progression,
- Provide a consistent and non-discriminatory approach to pay that delivers equal pay for equal value, values diversity and equality of opportunity;
- Takes account of Carer Support South Lakes' business plans and development priorities in all pay related decisions.

Carer Support South Lakes' pay policy will be subject to periodic monitoring of its effectiveness and general application to ensure it continues to meet its objectives.

Pay rates:

Pay rates are reviewed annually and agreed by the Trustees.

A salary range (if applicable) will be advertised for each post ranging from the minimum to the maximum scale point designated for that post. Under normal circumstances, successful candidates will be offered the minimum starting salary for the post.

## **Carer Support South Lakes**

### **Trustees' Report**

#### **Relationships with related parties**

##### **Carers Support Cumbria**

Carers Support Cumbria Carer Support South Lakes is one of four organisations that make up Carers Support Cumbria. Carer Support South Lakes CEO and an appointed trustee are directors of Carers Support Cumbria and abstain from CSSL votes relating to CSC.

Carers Support Cumbria are contracted to deliver the All Age Carers Services contract on behalf of Cumbria County Council. Carer Support South Lakes therefore have a close working relationship with Cumbria Adult Social Care, Cumbria Clinical Commissioning Group and Cumbria Children's Services and are part of the strategy groups looking at the delivery of services to Carers in Cumbria.

##### **Carers Trust**

The organisation is a network member of Carers Trust.

##### **Cumbria Children and Young Peoples Voluntary Sector Reference Forum**

Through our Young Carers project South Lakeland Carers are members of the Cumbria Children and Young Peoples Voluntary Sector Reference Forum which influences the delivery of services to children and young people throughout Cumbria.

##### **Gateway**

The CEO of Carer Support South Lakes is a trustee of The Gateway Group (CIO foundation), a collaborative consisting of Age UK South Lakeland, Sight Advice South Lakes, Cancer Care South Lakes, Cumbria Voluntary Service. These organisations work in partnership to maximise the efficiency of service delivery to service users throughout the district. This incorporates MARS the South Lakeland Multi Agency Referral System.

##### **South Lakeland Community Resilience Group**

This is a group bringing together community workers, local voluntary sector organisations and community representatives from across Cumbria. It was formed in response to Covid-19. Its purpose is that The Resilience Group forms part of the Tactical Coordination Structures established to respond to Covid-19.

The group is non-executive and works on the basis of consensus to: Bring together the organisations supporting the community response across Cumbria in order to coordinate activity and minimise the impacts of Covid-19 and Provide a mechanism to escalate issues the local communities may experience.

#### **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 charity does not use derivative financial instruments.

##### ***Cash flow risk***

The Charity's activities expose it primarily to the financial risks of changes in local government funding. The charity aims to expand the sources of income to fund its objectives.

## **Carer Support South Lakes**

### **Trustees' Report**

#### ***Credit risk***

The Charity's principal financial assets are bank balances and cash, trade and other receivables.

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 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.

## Carer Support South Lakes

### Trustees' Report

#### Statement of trustees' responsibilities

The trustees (who are also the directors of Carer Support South Lakes for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the parent charitable company and the group and of the incoming resources and application of resources, including its income and expenditure, of the charitable group 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 parent 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 parent charitable company and the group 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 parent charitable company and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

#### Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 28 November 2023 and signed on its behalf by:

  
.....  
J R Alexander  
Trustee

## Carer Support South Lakes

### Independent Examiner's Report to the trustees of Carer Support South Lakes ('the Group')

I report to the charity trustees on my examination of the consolidated accounts of the Group comprising the Carer Support South Lakes and its subsidiary undertakings for the year ended 31 March 2023.

#### Responsibilities and basis of report

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

Having satisfied myself that the accounts of both Carer Support South Lakes and the Group 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 consolidated 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 the Group's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, 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 Carer Support South Lakes 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.



.....  
Helen Holmes BSc FCA  
ICAEW

Chartered Accountants & Statutory Auditor  
Lowther House  
Lowther Street  
Kendal  
LA9 4DX

Date: 20 November 2023

## Carer Support South Lakes

### Consolidated Statement of Financial Activities for the Year Ended 31 March 2023 (Including Consolidated Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	8,935	4,153	13,088
Charitable activities	4	244,372	316,578	560,950
Other trading activities	5	52,144	-	52,144
Investment income	6	1,894	-	1,894
Other income		4,610	-	4,610
Total income		<u>311,955</u>	<u>320,731</u>	<u>632,686</u>
<b>Expenditure on:</b>				
Raising funds	7	(64,503)	-	(64,503)
Charitable activities	8	<u>(241,567)</u>	<u>(220,220)</u>	<u>(461,787)</u>
Total expenditure		<u>(306,070)</u>	<u>(220,220)</u>	<u>(526,290)</u>
Net income		<u>5,885</u>	<u>100,511</u>	<u>106,396</u>
Net movement in funds		5,885	100,511	106,396
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>95,550</u>	<u>24,728</u>	<u>120,278</u>
Total funds carried forward	21	<u>101,435</u>	<u>125,239</u>	<u>226,674</u>

The notes on pages 19 to 43 form an integral part of these financial statements.

## Carer Support South Lakes

### Consolidated Statement of Financial Activities for the Year Ended 31 March 2023 (Including Consolidated Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	13,259	1,896	15,155
Charitable activities	4	230,792	153,498	384,290
Other trading activities	5	35,481	-	35,481
Investment income	6	23	-	23
Other income		46	-	46
<b>Total income</b>		<u>279,601</u>	<u>155,394</u>	<u>434,995</u>
<b>Expenditure on:</b>				
Raising funds	7	(56,093)	(16,869)	(72,962)
Charitable activities	8	(241,849)	(174,642)	(416,491)
<b>Total expenditure</b>		<u>(297,942)</u>	<u>(191,511)</u>	<u>(489,453)</u>
<b>Net expenditure</b>		<u>(18,341)</u>	<u>(36,117)</u>	<u>(54,458)</u>
<b>Net movement in funds</b>		(18,341)	(36,117)	(54,458)
<b>Reconciliation of funds</b>				
<b>Total funds brought forward</b>		<u>113,891</u>	<u>60,845</u>	<u>174,736</u>
<b>Total funds carried forward</b>	21	<u>95,550</u>	<u>24,728</u>	<u>120,278</u>

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

The funds breakdown for 2022 is shown in note 21.


## Carer Support South Lakes

(Registration number: 07567467)

### Consolidated Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	15	1,819	5,349
<b>Current assets</b>			
Debtors	16	43,724	398
Cash at bank and in hand	17	<u>244,588</u>	<u>169,818</u>
		288,312	170,216
<b>Creditors: Amounts falling due within one year</b>	18	<u>(63,457)</u>	<u>(55,287)</u>
<b>Net current assets</b>		<u>224,855</u>	<u>114,929</u>
<b>Net assets</b>		<u>226,674</u>	<u>120,278</u>
<b>Funds of the group:</b>			
<b>Restricted income funds</b>			
Restricted funds	21	125,239	24,728
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>101,435</u>	<u>95,550</u>
<b>Total funds</b>	21	<u>226,674</u>	<u>120,278</u>

The financial statements on pages 13 to 43 were approved by the trustees, and authorised for issue on 28 November 2023 and signed on their behalf by:

  
.....  
J R Alexander  
Trustee

The notes on pages 19 to 43 form an integral part of these financial statements.

**Carer Support South Lakes**  
**(Registration number: 07567467)**  
**Balance Sheet as at 31 March 2023**

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	15	1,819	4,752
<b>Current assets</b>			
Debtors	16	48,907	30,040
Cash at bank and in hand	17	<u>238,805</u>	<u>163,888</u>
		287,712	193,928
<b>Creditors: Amounts falling due within one year</b>	18	<u>(62,858)</u>	<u>(54,688)</u>
<b>Net current assets</b>		<u>224,854</u>	<u>139,240</u>
<b>Net assets</b>		<u><u>226,673</u></u>	<u><u>143,992</u></u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds	21	125,239	24,728
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>101,434</u>	<u>119,264</u>
<b>Total funds</b>	21	<u><u>226,673</u></u>	<u><u>143,992</u></u>


For the financial year ending 31 March 2020 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Directors' responsibilities:**

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

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements on pages 13 to 43 were approved by the trustees, and authorised for issue on 28 November 2023 and signed on their behalf by:

  
 .....  
 J R Alexander  
 Trustee

The notes on pages 19 to 43 form an integral part of these financial statements.

## Carer Support South Lakes

### Consolidated Statement of Cash Flows for the Year Ended 31 March 2023

	Note	2023 £	2022 £
<b>Cash flows from operating activities</b>			
Net cash income/(expenditure)		106,396	(54,458)
<b>Adjustments to cash flows from non-cash items</b>			
Depreciation	7	3,250	3,574
Investment income	6	(1,894)	(23)
Interest payable	7	-	96
Loss on disposal of fixed assets held for the group's own use	10	280	-
		108,032	(50,811)
<b>Working capital adjustments</b>			
(Increase)/decrease in debtors	16	(43,326)	602
Increase/(decrease) in creditors	18	1,383	(17,601)
Increase in deferred income		6,787	32,774
Net cash flows from operating activities		72,876	(35,036)
<b>Cash flows from investing activities</b>			
Interest receivable and similar income	6	1,894	23
Purchase of tangible fixed assets	15	-	(3,683)
Net cash flows from investing activities		1,894	(3,660)
<b>Cash flows from financing activities</b>			
Interest payable and similar charges	7	-	(96)
Repayment of loans and borrowings	18	-	(50,000)
Net cash flows from financing activities		-	(50,096)
Net increase/(decrease) in cash and cash equivalents		74,770	(88,792)
Cash and cash equivalents at 1 April		169,818	258,610
Cash and cash equivalents at 31 March		244,588	169,818

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

## Carer Support South Lakes

### Statement of Cash Flows for the Year Ended 31 March 2023

	Note	2023 £	2022 £
<b>Cash flows from operating activities</b>			
Net cash income/(expenditure)		82,681	(55,250)
<b>Adjustments to cash flows from non-cash items</b>			
Depreciation	7	3,250	3,275
Investment income	6	(1,894)	(23)
Loss on disposal of fixed assets held for the charity's own use	10	140	-
		84,177	(51,998)
<b>Working capital adjustments</b>			
Increase in debtors	16	(18,867)	(23,393)
Increase/(decrease) in creditors	18	1,383	(17,601)
Increase in deferred income		6,787	32,774
Net cash flows from operating activities		73,480	(60,218)
<b>Cash flows from investing activities</b>			
Interest receivable and similar income	6	1,894	23
Purchase of tangible fixed assets	15	(457)	(3,683)
Net cash flows from investing activities		1,437	(3,660)
Net increase/(decrease) in cash and cash equivalents		74,917	(63,878)
Cash and cash equivalents at 1 April		163,888	227,766
Cash and cash equivalents at 31 March		238,805	163,888

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

## **Carer Support South Lakes**

### **Notes to the Financial Statements for the Year Ended 31 March 2023**

#### **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 principal place of business is:

Beezon Annex  
Beezon Road  
Kendal  
Cumbria  
LA9 6EL

These financial statements were authorised for issue by the trustees on 28 November 2023.

#### **2 Accounting policies**

##### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### **Statement of compliance**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

##### **Basis of preparation**

Carer Support South Lakes 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 presented in sterling which is the functional currency of the charity and rounded to the nearest £.

##### **Basis of consolidation**

The consolidated financial statements consolidate the financial statements of the charity and its subsidiary undertakings drawn up to 31 March 2023.

No statement of financial activities is presented for the charity as permitted by section 408 of the Companies Act 2006. The charity made a surplus after tax for the financial year of £82,681 (2022 - deficit of £55,250).

## Carer Support South Lakes

### Notes to the Financial Statements for the Year Ended 31 March 2023

A subsidiary is an entity controlled by the charity. Control is achieved where the charity has the power to govern the financial and operating policies of an entity so as to obtain benefits from its activities.

The results of subsidiaries acquired or disposed of during the year are included in the statement of financial activities from the effective date of acquisition or up to the effective date of disposal, as appropriate. Where necessary, adjustments are made to the financial statements of subsidiaries to bring their accounting policies into line with those used by the group.

The purchase method of accounting is used to account for business combinations that result in the acquisition of subsidiaries by the group. The cost of a business combination is measured as the fair value of the assets given, equity instruments issued and liabilities incurred or assumed at the date of exchange, plus costs directly attributable to the business combination. Identifiable assets acquired and liabilities and contingent liabilities assumed in a business combination are measured initially at their fair values at the acquisition date. Any excess of the cost of the business combination over the acquirer's interest in the net fair value of the identifiable assets, liabilities and contingent liabilities recognised is recorded as goodwill.

Inter-company transactions, balances and unrealised gains on transactions between the charity and its subsidiaries, which are related parties, are eliminated in full.

Intra-group losses are also eliminated but may indicate an impairment that requires recognition in the consolidated financial statements.

Accounting policies of subsidiaries have been changed where necessary to ensure consistency with the policies adopted by the group. Non-controlling interests in the net assets of consolidated subsidiaries are identified separately from the group's equity therein. Non-controlling interests consist of the amount of those interests at the date of the original business combination and the non-controlling shareholder's share of changes in equity since the date of the combination. Total comprehensive income is attributed to non-controlling interests even if this results in the non-controlling interests having a deficit balance.

#### **Going concern**

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

#### **Income and endowments**

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 the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

#### ***Grants receivable***

Grants are recognised when the group 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.

## **Carer Support South Lakes**

### **Notes to the Financial Statements for the Year Ended 31 March 2023**

#### ***Deferred income***

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

#### ***Investment income***

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

#### ***Expenditure***

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### ***Raising funds***

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

#### ***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, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### ***Governance costs***

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

#### ***Government grants***

The charity receives government grants in respect of work with young carers. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

## Carer Support South Lakes

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 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 £500.00 or more are initially recorded at cost.

#### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures, fittings and equipment	25% - 33% straight line

#### Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### 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.

## **Carer Support South Lakes**

### **Notes to the Financial Statements for the Year Ended 31 March 2023**

#### **Borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

#### **Foreign exchange**

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Other exchange differences are recognised in the Statement of Financial Activities in the period in which they arise except for:

- 1) exchange differences on transactions entered into to hedge certain foreign currency risks (see above);
- 2) exchange differences arising on gains or losses on non-monetary items which are recognised in other comprehensive income; and
- 3) in the case of the consolidated financial statements, exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation), which are recognised in other comprehensive income and reported under equity.

#### **Fund structure**

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

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

#### **Pensions and other post retirement obligations**

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

## Carer Support South Lakes

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### Financial instruments

##### *Classification*

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

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the group after deducting all of its liabilities.

##### *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 group 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 group transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the group, 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.

#### 3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2023 £
Donations and legacies;			
Give Them a Break Appeal	-	4,153	4,153
Donations from individuals	8,759	-	8,759
Gift aid reclaimed	176	-	176
	<u>8,935</u>	<u>4,153</u>	<u>13,088</u>

## Carer Support South Lakes

### Notes to the Financial Statements for the Year Ended 31 March 2023

	Unrestricted funds General £	Restricted funds £	Total 2022 £
Donations and legacies;			
Give Them a Break Appeal	-	1,124	1,124
Donations from individuals	6,883	772	7,655
Gift aid reclaimed	170	-	170
Grants, including capital grants;			
Government grants	6,206	-	6,206
	<u>13,259</u>	<u>1,896</u>	<u>15,155</u>

## Carer Support South Lakes

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 4 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2023 £
Carers Support Cumbria (CSC) All age carers contracts	231,872	-	231,872
Big Lottery - Young Carers transition project	-	18,570	18,570
National Lottery Eden Carers	-	33,090	33,090
BBC Children in Need - Young carers activities	-	14,843	14,843
BBC Children in Need - Covid 19 Next Steps programme	-	24,988	24,988
Cumbria County Council (CCC) - Young Carers	-	8,500	8,500
Carers Trust	-	10,020	10,020
NHS Mind the Gap	-	2,000	2,000
Cumbria Community Foundation Health & Wellbeing	-	14,000	14,000
Cumbria Community Foundation - Intern	-	4,973	4,973
Hospital Discharge	-	7,905	7,905
Walney Grantscape	-	6,755	6,755
Walney Community Extension Fund	-	6,755	6,755
CCC Champions	-	17,858	17,858
CCF Volunteer/Champion	-	4,000	4,000
CCC Household Support Scheme	-	25,000	25,000
DWP Household Support	-	40,000	40,000
Eric Wright Trust	12,500	20,000	32,500
Francis Scott Charitable Trust YC secondary school transition	-	14,000	14,000
Frieda Scott Charitable Trust Community Fundraiser	-	11,861	11,861
D'Oyly Carte	-	3,500	3,500
Dowager Peel Trust	-	5,000	5,000
South Lakeland District Council - YC activities	-	3,500	3,500
The Edward Gostling	-	5,000	5,000
The David Snowden	-	5,000	5,000
WWF Wilding Grant	-	960	960
CCF Youth Activities	-	3,000	3,000
Hedley Grant	-	3,000	3,000
Give Them a Break Campaign	-	2,500	2,500
	<u>244,372</u>	<u>316,578</u>	<u>560,950</u>

## Carer Support South Lakes

### Notes to the Financial Statements for the Year Ended 31 March 2023

	Unrestricted funds General £	Restricted funds £	Total 2022 £
Carers Support Cumbria (CSC) All age carers contracts	219,392	-	219,392
Big Lottery - Young Carers transition project	-	18,933	18,933
BBC Children in Need - Young carers activities	-	29,759	29,759
BBC Children in Need - Covid 19 Next Steps programme	-	31,352	31,352
Carers Trust	-	199	199
NHS Mind the Gap	-	8,000	8,000
Cumbria Community Foundation (CCF) - Carers Connect	-	5,000	5,000
Walney Community Extension Fund	-	6,755	6,755
CCC Champions	-	10,000	10,000
Eric Wright Trust	10,000	17,500	27,500
Francis Scott Charitable Trust YC secondary school transition	-	15,000	15,000
Frieda Scott Charitable Trust Community Fundraiser	-	11,000	11,000
Bryan Lancaster Trust	500	-	500
Rotary Club Kendal	750	-	750
Preston Patrick Friends	150	-	150
	<u>230,792</u>	<u>153,498</u>	<u>384,290</u>

## Carer Support South Lakes

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 5 Income from other trading activities

	<b>Unrestricted funds General £</b>	<b>Total 2023 £</b>
Local fundraising and street collection income	52,144	52,144
	52,144	52,144
	<b>Unrestricted funds General £</b>	<b>Total 2022 £</b>
Trading income;		
Sales of goods and services	150	150
Local fundraising and street collection income	35,331	35,331
	35,481	35,481

#### 6 Investment income

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Interest receivable and similar income;		
Interest receivable on bank deposits	1,894	1,894
<b>Total for 2023</b>	<b>1,894</b>	<b>1,894</b>
<b>Total for 2022</b>	<b>23</b>	<b>23</b>

## Carer Support South Lakes

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 7 Expenditure on raising funds

##### a) Costs of generating donations and legacies

	Note	Unrestricted funds General £	Total 2023 £
Other direct costs of generating voluntary income		11,389	11,389
		Unrestricted funds General £	Total 2022 £
Other direct costs of generating voluntary income		1,650	1,650

##### b) Costs of raising funds

	Note	Unrestricted funds General £	Restricted funds £	Total 2023 £
Fundraising expenses		10,545	-	10,545
Marketing and publicity		4,824	-	4,824
Staff costs		32,435	-	32,435
Allocated support costs	9	5,310	-	5,310
		53,114	-	53,114
		Unrestricted funds General £	Restricted funds £	Total 2022 £
Fundraising expenses		10,587	-	10,587
Marketing and publicity		18,935	-	18,935
Depreciation, amortisation and other similar costs		299	-	299
Staff costs		19,278	16,869	36,147
Allocated support costs	9	5,248	-	5,248
		54,347	16,869	71,216

## Carer Support South Lakes

### Notes to the Financial Statements for the Year Ended 31 March 2023

	<b>Direct costs</b>	<b>Total</b>
	<b>£</b>	<b>2023</b>
		<b>£</b>
Costs of generating donations and legacies	11,389	11,389
Costs of trading activities	53,114	53,114
	<u>64,503</u>	<u>64,503</u>
		<b>Total</b>
	<b>Direct costs</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Costs of generating donations and legacies	1,650	1,650
Costs of trading activities	71,216	71,216
Investment management costs	96	96
	<u>72,962</u>	<u>72,962</u>

## Carer Support South Lakes

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 8 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2023 £
Young Carers	-	111,422	111,422
Core costs	1,260	35,752	37,012
Carers Services	31,186	60,988	92,174
WAF	207,748	7,905	215,653
Give them a break	1,373	4,153	5,526
	<u>241,567</u>	<u>220,220</u>	<u>461,787</u>
	Unrestricted funds General £	Restricted funds £	Total 2022 £
Young Carers	-	120,977	120,977
Core costs	214,040	-	214,040
Cconnect	21,048	29,410	50,458
Carers Services	6,761	24,255	31,016
	<u>241,849</u>	<u>174,642</u>	<u>416,491</u>
	Activity undertaken directly £	Activity support costs £	2023 £
Young Carers	111,422	-	111,422
Core costs	28,032	8,980	37,012
Carer Services	92,174	-	92,174
WAF	215,653	-	215,653
Give them a break	5,526	-	5,526
	<u>452,807</u>	<u>8,980</u>	<u>461,787</u>
	Activity undertaken directly £	Activity support costs £	2022 £
Young Carers	120,977	-	120,977
Core costs	162,405	51,635	214,040
Cconnect	50,458	-	50,458
Carer Services	31,016	-	31,016
	<u>364,856</u>	<u>51,635</u>	<u>416,491</u>

## Carer Support South Lakes

### Notes to the Financial Statements for the Year Ended 31 March 2023

Included in the expenditure analysed above, there are also governance costs of £8,980 (2022 - £18,604) which relate directly to charitable activities. See note 9 for further details.

#### 9 Analysis of governance and support costs

##### Governance costs

	<b>Unrestricted funds General £</b>	<b>Total 2023 £</b>
Independent examiner fees		
Examination of the financial statements	3,112	3,112
Other fees paid to examiners	5,868	5,868
	<u>8,980</u>	<u>8,980</u>
	<b>Unrestricted funds General £</b>	<b>Total 2022 £</b>
Independent examiner fees		
Examination of the financial statements	2,616	2,616
Other fees paid to examiners	5,139	5,139
Legal fees	10,849	10,849
	<u>18,604</u>	<u>18,604</u>

#### 10 Net incoming/outgoing resources

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

	<b>2023 £</b>	<b>2022 £</b>
Loss on disposal of fixed assets held for the group's own use	280	-
Depreciation of fixed assets	3,250	3,574
	<u>3,250</u>	<u>3,574</u>

#### 11 Trustees remuneration and expenses

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

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

## Carer Support South Lakes

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 12 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
<b>Staff costs during the year were:</b>		
Wages and salaries	341,259	296,315
Social security costs	21,441	15,821
Pension costs	10,323	8,598
Compensation payments	-	8,000
Other staff costs	3,154	3,164
	<u>376,177</u>	<u>331,898</u>

The monthly average number of persons (including senior management / leadership team) employed by the group during the year expressed as full time equivalents was as follows:

	2023 No	2022 No
Employees	<u>18</u>	<u>16</u>

11 (2022 - 16) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £10,323 (2022 - £8,598).

During the year, the group made redundancy and/or termination payments which totalled £Nil (2022 - £8,000).

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

The total employee benefits of the key management personnel of the group were £74,334 (2022 - £105,974).

#### 13 Independent examiner's remuneration

	2023 £	2022 £
Examination of the financial statements	<u>3,112</u>	<u>2,616</u>
<b>Other fees to examiners</b>		
The examining of accounts of any associate of the charity	643	613
Taxation compliance services	1,894	921
All other assurance services	<u>3,331</u>	<u>3,605</u>
	<u>5,868</u>	<u>5,139</u>

## Carer Support South Lakes

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 14 Taxation

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

#### 15 Tangible fixed assets

##### Group

	Furniture and equipment £	Total £
<b>Cost</b>		
At 1 April 2022	32,151	32,151
Disposals	<u>(6,896)</u>	<u>(6,896)</u>
At 31 March 2023	<u>25,255</u>	<u>25,255</u>
<b>Depreciation</b>		
At 1 April 2022	26,802	26,802
Charge for the year	3,250	3,250
Eliminated on disposals	<u>(6,616)</u>	<u>(6,616)</u>
At 31 March 2023	<u>23,436</u>	<u>23,436</u>
<b>Net book value</b>		
At 31 March 2023	<u>1,819</u>	<u>1,819</u>
At 31 March 2022	<u>5,349</u>	<u>5,349</u>

## Carer Support South Lakes

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### Charity

	<b>Furniture and equipment £</b>	<b>Total £</b>
<b>Cost</b>		
At 1 April 2022	30,145	30,145
Additions	457	457
Disposals	<u>(6,432)</u>	<u>(6,432)</u>
At 31 March 2023	<u>24,170</u>	<u>24,170</u>
<b>Depreciation</b>		
At 1 April 2022	25,393	25,393
Charge for the year	3,250	3,250
Eliminated on disposals	<u>(6,292)</u>	<u>(6,292)</u>
At 31 March 2023	<u>22,351</u>	<u>22,351</u>
<b>Net book value</b>		
At 31 March 2023	<u>1,819</u>	<u>1,819</u>
At 31 March 2022	<u>4,752</u>	<u>4,752</u>

#### 16 Debtors

	<b>Group</b>		<b>Charity</b>	
	<b>2023 £</b>	<b>2022 £</b>	<b>2023 £</b>	<b>2022 £</b>
Trade debtors	39,783	-	39,783	-
Due from group undertakings	-	-	5,183	29,642
Prepayments	3,541	-	3,541	-
Other debtors	<u>400</u>	<u>398</u>	<u>400</u>	<u>398</u>
	<u>43,724</u>	<u>398</u>	<u>48,907</u>	<u>30,040</u>

#### 17 Cash and cash equivalents

	<b>Group</b>		<b>Charity</b>	
	<b>2023 £</b>	<b>2022 £</b>	<b>2023 £</b>	<b>2022 £</b>
Cash on hand	27	330	27	330
Cash at bank	8,061	169,488	2,278	163,558
Short-term deposits	<u>236,500</u>	<u>-</u>	<u>236,500</u>	<u>-</u>
	<u>244,588</u>	<u>169,818</u>	<u>238,805</u>	<u>163,888</u>

## Carer Support South Lakes

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 18 Creditors: amounts falling due within one year

	Group		Charity	
	2023 £	2022 £	2023 £	2022 £
Trade creditors	(1)	99	-	100
Other taxation and social security	-	941	-	941
Accruals	5,675	3,251	5,075	2,651
Deferred income	<u>57,783</u>	<u>50,996</u>	<u>57,783</u>	<u>50,996</u>
	<u><u>63,457</u></u>	<u><u>55,287</u></u>	<u><u>62,858</u></u>	<u><u>54,688</u></u>

#### Bank borrowings

##### Deferred income

	2023 £	2022 £
Deferred income at 1 April 2022	50,996	18,222
Resources deferred in the period	57,783	50,996
Amounts released from previous periods	<u>(50,996)</u>	<u>(18,222)</u>
Deferred income at year end	<u><u>57,783</u></u>	<u><u>50,996</u></u>

#### 19 Pension and other schemes

##### Defined contribution pension scheme

The group operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the group to the scheme and amounted to £10,323 (2022 - £8,598).

#### 20 Commitments

##### Charity

##### Capital commitments

At 31st March, 2023 the company had commitments under non-cancelling operating leases as follows: The amounts due within one year are £1,426 and the remaining balance of £356 is due within 2 to 5 years. The total amount contracted for but not provided in the financial statements was £1,782 (2022 - £11,475).

#### 21 Funds

##### Group

## Carer Support South Lakes

### Notes to the Financial Statements for the Year Ended 31 March 2023

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
<b>Unrestricted funds</b>				
<i>General</i>				
General funds	48,050	311,955	(306,070)	53,935
<i>Designated</i>				
Core reserve	47,500	-	-	47,500
<b>Total unrestricted funds</b>	<b>95,550</b>	<b>311,955</b>	<b>(306,070)</b>	<b>101,435</b>
<b>Restricted funds</b>				
Children in Need Next Steps	24,728	39,831	(55,897)	8,662
CCF Health & Wellbeing	-	14,000	(11,667)	2,333
CCC Young Carers	-	8,500	(1,927)	6,573
CCF Champions/Volunteers	-	4,000	-	4,000
CCC Champions	-	17,858	(8,215)	9,643
Frieda Scott Trust	-	11,861	(11,861)	-
Carers Trust Peer Support Groups				
Dementia	-	10,020	(4,187)	5,833
Eric Wright Charitable Trust	-	20,000	(20,000)	-
Francis Scott Trust	-	14,000	(10,000)	4,000
Walney Extension Community Fund	-	6,755	(6,755)	-
Give Them a Break Campaign	-	6,653	(4,153)	2,500
Walney Grantscape	-	6,755	(6,755)	-
Big Lottery	-	18,570	(18,569)	1
NHS Mind the Gap	-	2,000	(2,000)	-
CCC Household Support Scheme	-	25,000	(25,000)	-
DWP Household Support	-	40,000	(6,623)	33,377
D'Oyly Carte YC activities	-	3,500	(3,500)	-
WWF Wilding Grant	-	960	(960)	-
National Lottery Eden Carers	-	33,090	(6,602)	26,488
CCC - YC grant	-	3,000	-	3,000
SLDC - YC activities	-	3,500	(3,500)	-
CCF Castle Green	-	4,973	(4,144)	829
Hospital Discharge	-	7,905	(7,905)	-
Dowager Peel Trust	-	5,000	-	5,000
The Edward Gostling	-	5,000	-	5,000
The David Snowden	-	5,000	-	5,000
Hedley Grant	-	3,000	-	3,000
<b>Total restricted funds</b>	<b>24,728</b>	<b>320,731</b>	<b>(220,220)</b>	<b>125,239</b>
<b>Total funds</b>	<b>120,278</b>	<b>632,686</b>	<b>(526,290)</b>	<b>226,674</b>

## Carer Support South Lakes

### Notes to the Financial Statements for the Year Ended 31 March 2023

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
<b>Unrestricted funds</b>				
<i>General</i>				
General funds	66,391	279,601	(297,942)	48,050
<i>Designated</i>				
Core reserve	47,500	-	-	47,500
<b>Total unrestricted funds</b>	<b>113,891</b>	<b>279,601</b>	<b>(297,942)</b>	<b>95,550</b>
<b>Restricted funds</b>				
Children in Need Next Steps	-	31,352	(6,624)	24,728
YC Activities	-	1,124	(1,124)	-
CCC Young Carers	-	10,000	(10,000)	-
Cumbria Community Foundation	-	5,000	(5,000)	-
Children in Need - Young Carers	9,406	29,758	(39,164)	-
Frieda Scott Trust	-	11,000	(11,000)	-
Carers Trust Peer Support Groups				
Dementia	-	199	(199)	-
Eric Wright Charitable Trust	-	17,500	(17,500)	-
Francis Scott Trust	-	15,000	(15,000)	-
Walney Extension Community Fund	-	6,755	(6,755)	-
Give Them a Break Campaign	5,098	772	(5,870)	-
Big Lottery	6,372	18,934	(25,306)	-
NHS Mind the Gap	-	8,000	(8,000)	-
CCF - Cconnect	21,410	-	(21,410)	-
CCC - YC grant	8,696	-	(8,696)	-
SLDC - YC activities	5,000	-	(5,000)	-
CCF Castle Green	4,863	-	(4,863)	-
<b>Total restricted funds</b>	<b>60,845</b>	<b>155,394</b>	<b>(191,511)</b>	<b>24,728</b>
<b>Total funds</b>	<b>174,736</b>	<b>434,995</b>	<b>(489,453)</b>	<b>120,278</b>

## Carer Support South Lakes

### Notes to the Financial Statements for the Year Ended 31 March 2023

Charity	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
<b>Unrestricted funds</b>				
<i>General</i>				
General funds	71,764	311,955	(329,785)	53,934
<i>Designated</i>				
Core reserve	47,500	-	-	47,500
<b>Total unrestricted funds</b>	119,264	311,955	(329,785)	101,434
<b>Restricted funds</b>				
Children in Need Next Steps	24,728	39,831	(55,897)	8,662
CCF Health & Wellbeing	-	14,000	(11,667)	2,333
CCC Young Carers	-	8,500	(1,927)	6,573
Cumbria Community Foundation	-	4,000	-	4,000
CCC Champions	-	17,858	(8,215)	9,643
Dowager Peel Trust	-	5,000	-	5,000
The Edward Gostling	-	5,000	-	5,000
Frieda Scott Trust	-	11,861	(11,861)	-
Carers Trust Peer Support Groups				
Dementia	-	10,020	(4,187)	5,833
Eric Wright Charitable Trust	-	20,000	(20,000)	-
Francis Scott Trust	-	14,000	(10,000)	4,000
Walney Extension Community Fund	-	6,755	(6,755)	-
Walney Grantscape	-	6,755	(6,755)	-
Restricted donations Give them a break	-	6,653	(4,153)	2,500
Big Lottery	-	18,570	(18,569)	1
NHS Mind the Gap	-	2,000	(2,000)	-
CCC Household Support Scheme	-	25,000	(25,000)	-
DWP Household Support	-	40,000	(6,623)	33,377
D'Oyly Carte YC activities	-	3,500	(3,500)	-
WWF Wilding Grant	-	960	(960)	-
CCC - YC grant	-	3,000	-	3,000
SLDC - YC activities	-	3,500	(3,500)	-
CCF Castle Green	-	4,973	(4,144)	829
National Lottery Eden Carers	-	33,090	(6,602)	26,488
Hospital Discharge	-	7,905	(7,905)	-
The David Snowden	-	5,000	-	5,000
Hedley Grant	-	3,000	-	3,000
<b>Total restricted funds</b>	24,728	320,731	(220,220)	125,239

## Carer Support South Lakes

### Notes to the Financial Statements for the Year Ended 31 March 2023

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
<b>Total funds</b>	<u>143,992</u>	<u>632,686</u>	<u>(550,005)</u>	<u>226,673</u>

## Carer Support South Lakes

### Notes to the Financial Statements for the Year Ended 31 March 2023

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
<b>Unrestricted funds</b>				
<i>General</i>				
General funds	90,897	278,414	(297,547)	71,764
<i>Designated</i>				
Core reserve	47,500	-	-	47,500
<b>Total unrestricted funds</b>	<b>138,397</b>	<b>278,414</b>	<b>(297,547)</b>	<b>119,264</b>
<b>Restricted funds</b>				
Children in Need Next Steps	-	31,352	(6,624)	24,728
YC Activities	-	1,124	(1,124)	-
CCC Young Carers	-	10,000	(10,000)	-
Cumbria Community Foundation	-	5,000	(5,000)	-
Children in Need - Young Carers	9,406	29,758	(39,164)	-
Frieda Scott Trust	-	11,000	(11,000)	-
Carers Trust Peer Support Groups Dementia	-	199	(199)	-
Eric Wright Charitable Trust	-	17,500	(17,500)	-
Francis Scott Trust	-	15,000	(15,000)	-
Walney Extension Community Fund	-	6,755	(6,755)	-
Restricted donations Give them a break	5,098	772	(5,870)	-
Big Lottery	6,372	18,934	(25,306)	-
NHS Mind the Gap	-	8,000	(8,000)	-
CCF - Cconnect	21,410	-	(21,410)	-
CCC - YC grant	8,696	-	(8,696)	-
SLDC - YC activities	5,000	-	(5,000)	-
CCF Castle Green	4,863	-	(4,863)	-
<b>Total restricted funds</b>	<b>60,845</b>	<b>155,394</b>	<b>(191,511)</b>	<b>24,728</b>
<b>Total funds</b>	<b>199,242</b>	<b>433,808</b>	<b>(489,058)</b>	<b>143,992</b>

The specific purposes for which the funds are to be applied are as follows:

Frieda Scott Trust, Cumbria Community Foundation and Comic Relief were grants for the Charity's Dementia work.

The Gannett Foundation Grant was for Life skill training for young carers.

## Carer Support South Lakes

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 22 Analysis of net assets between funds

##### Group

	Unrestricted funds		Restricted funds	Total funds at 31 March 2023
	General	Designated		
	£	£	£	£
Tangible fixed assets	1,819	-	-	1,819
Current assets	115,573	47,500	125,239	288,312
Current liabilities	(63,457)	-	-	(63,457)
<b>Total net assets</b>	<b>53,935</b>	<b>47,500</b>	<b>125,239</b>	<b>226,674</b>

	Unrestricted funds		Restricted funds	Total funds at 31 March 2022
	General	Designated		
	£	£	£	£
Tangible fixed assets	5,349	-	-	5,349
Current assets	97,988	47,500	24,728	170,216
Current liabilities	(55,287)	-	-	(55,287)
<b>Total net assets</b>	<b>48,050</b>	<b>47,500</b>	<b>24,728</b>	<b>120,278</b>

##### Charity

	Unrestricted funds		Restricted funds	Total funds at 31 March 2023
	General	Designated		
	£	£	£	£
Tangible fixed assets	1,819	-	-	1,819
Current assets	114,973	47,500	125,239	287,712
Current liabilities	(62,858)	-	-	(62,858)
<b>Total net assets</b>	<b>53,934</b>	<b>47,500</b>	<b>125,239</b>	<b>226,673</b>

	Unrestricted funds		Restricted funds	Total funds at 31 March 2022
	General	Designated		
	£	£	£	£
Tangible fixed assets	4,752	-	-	4,752
Current assets	121,700	47,500	24,728	193,928
Current liabilities	(54,688)	-	-	(54,688)
<b>Total net assets</b>	<b>71,764</b>	<b>47,500</b>	<b>24,728</b>	<b>143,992</b>

## **Carer Support South Lakes**

### **Notes to the Financial Statements for the Year Ended 31 March 2023**

#### **23 Related party transactions**

##### **Group**

##### **Charity**

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

##### **Carers Support Cumbria**

Carer Support South Lakes is a member of Carers Support Cumbria, which is a consortium with other Carers Charities within Cumbria. During the year Carer Support South Lakes received £231,872 (2022 - £218,664) of CCC contracted unrestricted funds via the consortium.

At the balance sheet date the amount due from Carers Support Cumbria was £39,783 (2022 - £Nil).

##### **Carer Support South Lakes (CSSL) Services CIC**

Carer Support South Lakes wrote down the loan to its subsidiary Carer Support South Lakes (CSSL) Services CIC to its recoverable amount, resulting in a debit of £24,498 to costs.

At the balance sheet date the amount due from Carer Support South Lakes (CSSL) Services CIC was £5,183 (2022 - £29,642).

**Carer Support South Lakes**

England & Wales - Charity number 1142184

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# Accounts

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Company registration number: 07567467

Charity registration number: 1142184

# Carer Support South Lakes

(A company limited by share capital)

Annual Report and Financial Statements

for the Carer Support South Lakes Group

for the Year Ended 31 March 2022

Stables Thompson & Briscoe  
Chartered Accountants & Statutory Auditor  
Lowther House  
Lowther Street  
Kendal  
LA9 4DX

## **Carer Support South Lakes**

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## **Carer Support South Lakes**

### **Reference and Administrative Details**

<b>Trustees</b>	J R Alexander, Interim Chair S W Baker G McKeever K Murphy P A Raven J Rockliffe M Saunders
<b>Secretary</b>	D Marsden
<b>Senior Management / Leadership Team</b>	M J Seaton, Chief Executive Officer to 7 December 2021 D Marsden, Chief Operating Officer and Chief Executive Officer from 7 December 2021 M Graveson, Business Development Manager
<b>Charity Registration Number</b>	1142184
<b>Company Registration Number</b>	07567467
<b>Registered Office</b>	The charity is incorporated in England and Wales. As below
<b>Principal Office</b>	Carers Hub Unit 3, Wainwrights Yard Kendal Cumbria LA9 4DP
<b>Independent Examiner</b>	Stables Thompson & Briscoe Chartered Accountants & Statutory Auditor Lowther House Lowther Street Kendal LA9 4DX
<b>Bankers</b>	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME06 4JQ

## Carer Support South Lakes

### Trustees' Report

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

#### Trustees and Officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	J R Alexander, Interim Chair, Interim Chair
	S W Baker
	G McKeever (appointed 1 August 2021)
	K Murphy (appointed 1 August 2021)
	P A Raven
	J Rockliffe
	M Saunders
Secretary:	D Marsden (appointed 7 December 2021)
Senior Management / Leadership Team:	M J Seaton (resigned 7 December 2021)
	D Marsden
	M Graveson

#### Objectives and activities

##### *Objects and aims*

The principle objective of the organisation is to improve the lives of unpaid Carers of all ages, by identifying the needs of an unpaid carer and providing quality services, support and advocacy to protect their health and wellbeing.

An Unpaid Carer is anyone, including children and adults who looks after a family member, partner, friend or neighbour who needs help because of their illness, frailty, disability, a mental health problem or an addiction and cannot cope without their support. The care they provide is unpaid and they are often unseen.

##### *Our Vision*

To improve the lives of unpaid Carers of all ages.

##### *Our Mission*

We identify the needs of an unpaid Carer of any age and provide quality services, support and advocacy to promote their health and wellbeing.

## **Carer Support South Lakes**

### **Trustees' Report**

#### ***Objectives, strategies and activities***

Our group of six Trustees (stable for about two years) together with a committed Executive team all support the re-vitalised vision, mission and culture of the charity:

- Expanding and improving the quality of delivery and services,
- Ensuring all staff work in a safe and caring environment,
- Be recognised as being one of the top three local charities,
- Raising significant funds to support Contract income,
- Expand the network of Ambassadors and Volunteers
- Maintaining regular Trustee meetings which offer real support to the Executive staff, to deliver the Vision whilst maintaining strict financial pro-active control.

Today, everyone associated with the charity understands what's expected... being the Carer's Carer.

#### ***Fundraising disclosures***

With a year of ins and outs of lockdown we were amazed to find that our fundraising efforts were so successful.

A huge thanks to our regular sponsors, without you we would not be able to raise the amount of unrestricted funding that we have.

We were also extremely lucky to have such a great response from our local community, with their kindness and generosity we were able to launch our 'Give Carers a Break' appeal.

This appeal raises funds to give our Carers a break from their caring responsibilities, it may be a day away or a pamper day at a local spa.

I am always amazed and thankful that our local community really pulls out all the stops when we ask them to help. It is great to know that our unpaid Carers in the South Lakes are held in such high regard and people recognise their importance.

We raised £53,851 between April 2021 and March 2022.

#### ***Public benefit***

We work to identify unpaid Carers and provide them with a person-centred support plan, and all the information and support they need to help them in their caring role. Our services are available to people looking after a relative, loved one or friend, who due to physical or mental illness, age related difficulties, disability or an addiction, cannot manage without their support.

Becoming a Carer can, for some people become a sudden responsibility (e.g. if a loved one is involved in an accident or becomes ill). For others, it can be a gradual process with the responsibilities creeping up on them, increasing slowly as the person they care for begins to age, unable to cope, or their health deteriorates.

Many people in this situation do not see themselves as a Carer.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

## **Carer Support South Lakes**

### **Trustees' Report**

#### ***Use of volunteers***

Volunteers are a big part of the charity's work. Without them we could not provide the number of services, quality and level of support to unpaid Carers that we do. Behind the scenes, they provide essential help and support to the day-to-day running of the organisation.

The roles they fulfil include: Trustees, fundraisers, event staff, administrative assistants and support group supervisors. They also help us to deliver a range of services including our Volunteer 'Sitting' Service and Volunteer 'Here to Hear' Service, and undertake annual reviews with Carers.

Our Volunteers include Carers, retired people simply looking to do something with their spare time, others who are keen to gain work experience to help them get paid employment or individuals who simply want to give something back to their local community.

#### **Achievements and performance**

The challenges of this past year have impacted on all of us, struggling to maintain a quality of life, trying to remain socially active along with having to manage the cost of living crisis. It's relentless for our Carers, who are juggling all of these things as well as the added pressure of caring for a loved one, family member or friend.

Whilst the impact of the pandemic might have eased for some, our Carers are still finding their caring role tough, and are still experiencing the challenges of isolation, lack of inclusion and poor health and wellbeing. Caring can be both wonderful and tough and the impact of this is huge. Carers do so much for others every day, while trying to maintain a life for themselves.

As a charity we offer guidance, information, practical help and online support through our digital platform Carer-Connect. We work with Carers providing emotional, specialist and peer support and learning. We are privileged to work with Carers, communities and partners in the South Lakes and virtually throughout Cumbria.

Throughout the past twelve months:

- 349 new carers were identified;
- 1120 individual adult/parent carers were supported;
- 331 adult/parent carer assessments were completed;
- 1722 adult/parent carer reviews were undertaken;
- 171 adult carer emergency plans were created;
- 1311 adult/parent carer one-to-one sessions were provided;
- 127 individual young carers were supported;
- 109 young carer ICS assessments were completed;
- 928 one-to-one sessions with young carers were provided;
- 20-30 red young carers were supported per month.

#### ***Adult and Parent Carers***

The staff team comprises of an Operational Lead, three Support Workers and one Assessment Worker. We currently support 1348 Adult and Parent Carers.

We are contracted by Cumbria County Council to identify new Carers, and offer them a Carer's Assessment, Support Plan, Carer's Emergency Card and regular reviews.

## **Carer Support South Lakes**

### **Trustees' Report**

We offer additional support to Carers in the form of one-to-one support sessions and five support groups that run in different locations in the South Lakes area. We also offer Carer Assessments and support to Parent Carers.

We receive funding from the Eric Wright Charitable Trust that enables us to provide specialist support to those caring for someone with dementia. This funding also contributed to the cost of our Volunteer 'Here to Hear' Service.

We also received funding from the Walney Extension Fund towards the cost of our Volunteer 'Sitting' Service.

As a team we work closely together to provide a holistic support package for each Carer, respecting their individual needs and circumstances.

We offer Carers a safe space to talk openly about their caring role and the impact it has on their life. This enables them to make informed choices for the future, whether to continue or end their caring role.

As a charity we work in close partnership with organisations such as the NHS, Cumbria County Council and the Carers Trust to ensure Carers have the opportunity to voice their needs and opinions on current and future services.

This is an important aspect of our role in gaining Carers' trust and making sure that they feel their needs matter and that they are listened to.

The team have also supported many fundraising events such as the Annual Carers Ball, the Keswick to Kendal Sponsored Walk/Run, an Asda Bag Pack and a Coffee Morning.

Each year we aim to offer treats and day trips out for our Carers as a way for them to access a change from their daily routine or as respite from their caring role. In December 2021 we hosted a Christmas lunch.

We are excited to be in the process of developing a Health and Wellbeing Programme with funding secured from the Frieda Scott Trust, and we hope to continue to develop the services we offer to Adult and Parent Carers in the South Lakes.

#### ***Young Carers***

The Young Carers Service delivers support to Young Carers, aged 5 to 24 years old, living in the South Lakes area. The staff team comprises of an Operational Lead and four Support Workers who currently support 126 Young Carers across 52 schools.

We are contracted by Cumbria County Council to identify and assess Young Carers and create a support plan.

We receive funding from Children in Need and Cumbria County Council to deliver one-to-one support sessions in local schools and colleges. This gives Young Carers a voice and allows them to express any worries or concerns they may have about their caring role. We also act as an advocate for Young Carers and represent them if they have any issues within school.

By giving Young Carers a safe space to speak freely about their experiences as a Carer they are able to express the impact that this role has on their life, without the fear of being judged.

All the Young Carers who are registered with the charity can access trips and activities, peer support groups and personal development programmes in the community. These are a vital part of the support we deliver as they provide Young Carers with some respite from their caring role. It also enables them to take part in social activities that they wouldn't normally get the chance to take part in and to socialise with peers who have first-hand experience of the challenges that they face.

## **Carer Support South Lakes**

### **Trustees' Report**

We provide a variety of different activities which encourage Young Carers to have fun. These activities are planned by Young Carers themselves and are based on individual feedback as well as from our Young Carers Involvement Panel which meets every six weeks.

We have made trips to the cinema, Sandcastle Water Park, Alton Towers Theme Park, Beamish Museum, Chester Zoo and Jump Rush.

The charity has strong links with the local community and works hard to raise the profile of Young Carers. This makes it easier for Young Carers to be identified within different settings and to be referred for the support they need.

We are very grateful to all our funders and supporters who enable us to provide such an innovative programme of services for our Young Carers. We aim to build on the success of these over the year ahead.

#### **Financial review**

This is the third year showing the results of Carer Support South Lakes and its subsidiary Carer Support South Lakes (CSSL) Services CIC in a group account format. Carer Support South Lakes by itself made a deficit of £55,250 (2021 surplus of £107,696 due to additional grants received last year due to Covid). The subsidiary made a small surplus of £792 (2021 - deficit of £6,421) which reduced the group deficit to £54,458,

Our team has worked hard throughout the year to achieve additional grants and significant local fundraising activity to increase the support we offer Carers throughout the South Lakes.

£55K has been allocated to 2022/23 ensuring that Pandemic delayed support will continue.

The team has carefully managed costs during this challenging Pandemic period. An organisational restructure took place together with a pay review to ensure that financial resources for the front-line support of Carers would be maximised. One-off costs were also incurred due to our hub relocation resulting in overhead reductions going forward.

#### ***Policy on reserves***

The group had net assets at 31 March 2022 of £120,278 (2021 - £174,736) of which £90,201 (2021 £108,651) are considered free reserves.

An annual budget is developed by the team and agreed with the board of Trustees. Management accounts are produced and reviewed on a monthly basis to confirm the financial health of our organisation. A further monthly review is carried out to test our financial liabilities, currently this is assessed as £40K, a separate fund of £50K is kept in reserve should we have to meet this liability.

#### **Plans for future periods**

Additional and essential future goals include...

- Over the next year we're planning to create a Carer's Hub. A dedicated multi-purpose 'high street' located facility that staff and Carers can call 'home', and which will help us to deliver our seven services in a safe and exclusive environment.
- To create and open five rural Carer's Satellites: Sedbergh, Kirkby Lonsdale, Grange-over-Sands, Coniston and Windermere.
- To continue to grow our services throughout the South Lakes, increasing our presence and engagement in communities.

## **Carer Support South Lakes**

### **Trustees' Report**

#### **Structure, governance and management**

##### *Nature of governing document*

The organisation is a charitable company limited by guarantee, incorporated on 17th March 2011 and registered as a charity on 1st June 2011. The company was established under a Memorandum and Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Established as 'South Lakeland Carers Association' in 1992, it became 'South Lakeland Carers' in 2009, and then 'Carer Support South Lakes' (CSSL) in 2019. This makes the next financial year a special one, as we will mark 30 years since we started to support Carers throughout the South Lakes.

Carer Support South Lakes is an independent, local registered charity and a network partner of Carers Trust.

##### *Recruitment and appointment of trustees*

The directors of the company are also charity trustees for the purpose of company law and under the company's Articles of Association are known as members of the Management Committee.

The trustees who served the charitable company during the period are listed on page 2, together with their date of appointment or resignation.

##### *Induction and training of trustees*

All new potential Trustees are given a working tour of the organisation and are guided through the Trustee intranet that hosts information on trustee responsibility and duties as well as copies of the latest accounts, relevant policies for the organisation and the strategic 2020-2023 and accompanying annual business plan.

##### *Risk Management*

Where appropriate, systems and procedures have been established to mitigate the risk the charity faces.

Financial risks are controlled by the implementation of internal controls via the Board of Trustees.

Health and safety procedures are in place to ensure the safety of employees, volunteers and clients and visitors to Carer Support South Lakes. There is also a lone working policy and procedure as a number of employees are required to work alone and visit clients' homes.

The organisation holds an annual strategic away day with trustees, staff, volunteers and carers, this is used to review and amend the strategic plans for the organisation. An annual business plan is produced, looking ahead to the next three years, and taking into account the changing economic climate and the changing funding environment.

## **Carer Support South Lakes**

### **Trustees' Report**

#### ***Organisational structure***

The Board of Trustees meets every 6 to 8 weeks to review strategy, finance, policies and procedures, performance against objectives, staffing and areas of activities.

The Trustees when complete consist of a Chairman, Vice Chairman and Treasurer (Honorary Officers) and up to seven elected members, at least two of whom shall be, or have been carers. The skills mix of the Committee is under constant review.

Trustees are appointed by the Board of Trustees, and the appointment or re-appointment is confirmed annually at the Annual General Meeting.

A new Board of Trustees shall be elected at each Annual General Meeting and retiring Trustees shall be eligible for re-election.

Responsibility for day to day management of Carer Support South Lakes is delegated under authority by the Board of Trustees to the Chief Executive Officer. Day to day departmental responsibility is delegated by authority to the sub team Managers.

#### ***Remuneration policy***

Objectives:

Carer Support South Lakes pay policy is designed to:

- Provide all staff employed by Carer Support South Lakes with salaries that, as far as possible, reflect the employment market in South Lakes and represent best value;
- Assist in attracting and retaining quality staff to the organisation by offering them opportunities for pay progression,
- Provide a consistent and non-discriminatory approach to pay that delivers equal pay for equal value, values diversity and equality of opportunity;
- Takes account of Carer Support South Lakes' business plans and development priorities in all pay related decisions.

Carer Support South Lakes' pay policy will be subject to periodic monitoring of its effectiveness and general application to ensure it continues to meet its objectives.

Pay rates:

Staff salaries are aligned to the National Joint Council (NJC) for Local Government Services. Pay rates are reviewed annually in accordance with the National Joint Council (NJC) for Local Government Services guidance.

A salary range will be advertised for each post ranging from the minimum to the maximum scale point designated for that post. Under normal circumstances, successful candidates will be offered the minimum starting salary for the post.

## **Carer Support South Lakes**

### **Trustees' Report**

#### **Relationships with related parties**

##### **Carers Support Cumbria**

Carer Support South Lakes is one of four organisations that make up Carers Support Cumbria. Carer Support South Lakes CEO and an appointed trustee are directors of Carers Support Cumbria and abstain from CSSL votes relating to CSC.

Carers Support Cumbria are contracted to deliver the All Age Carers Services contract on behalf of Cumbria County Council. Carer Support South Lakes therefore have a close working relationship with Cumbria Adult Social Care, Cumbria Clinical Commissioning Group and Cumbria Children's Services and are part of the strategy groups looking at the delivery of services to Carers in Cumbria.

##### **Carers Trust**

The organisation is a network member of Carers Trust.

##### **Cumbria Children and Young Peoples Voluntary Sector Reference Forum**

Through our Young Carers project South Lakeland Carers are members of the Cumbria Children and Young Peoples Voluntary Sector Reference Forum which influences the delivery of services to children and young people throughout Cumbria.

##### **Gateway**

The CEO of Carer Support South Lakes is a trustee of The Gateway Group (CIO foundation), a collaborative consisting of Age UK South Lakeland, Sight Advice South Lakes, Cancer Care South Lakes, Cumbria Voluntary Service. These organisations work in partnership to maximise the efficiency of service delivery to service users throughout the district. This incorporates MARS the South Lakeland Multi Agency Referral System.

#### **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 charity does not use derivative financial instruments.

##### ***Cash flow risk***

The Charity's activities expose it primarily to the financial risks of changes in local government funding. The charity aims to expand the sources of income to fund its objectives.

##### ***Credit risk***

The Charity's principal financial assets are bank balances and cash, trade and other receivables.

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 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.

## Carer Support South Lakes

### Trustees' Report

#### Statement of Trustees' Responsibilities

The trustees (who are also the directors of Carer Support South Lakes for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

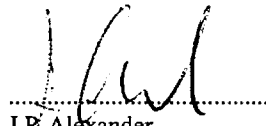
- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed 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 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.

#### Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 1 December 2022 and signed on its behalf by:



J R Alexander  
Trustee

## **Carer Support South Lakes**

### **Independent Examiner's Report to the trustees of Carer Support South Lakes ("the Group")**

I report to the charity trustees on my examination of the consolidated accounts of the Group comprising the Carer Support South Lakes and its subsidiary undertakings for the year ended 31 March 2022.

#### **Responsibilities and basis of report**

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

Having satisfied myself that the accounts of Carer Support South Lakes are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the consolidated 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.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the consolidated accounts present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

#### **Independent examiner's statement**

Since the Group's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, 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 Carer Support South Lakes 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.

**Carer Support South Lakes**

**Independent Examiner's Report to the trustees of Carer Support South Lakes ("the Group")**



.....  
Helen Holmes BSc FCA  
ICAEW

Chartered Accountants & Statutory Auditor  
Lowther House  
Lowther Street  
Kendal  
LA9 4DX

Date: 9 December 2022 .

## Carer Support South Lakes

### Consolidated Statement of Financial Activities for the Year Ended 31 March 2022 (Including Consolidated Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	13,259	1,896	15,155
Charitable activities	4	230,792	153,498	384,290
Other trading activities	5	35,481	-	35,481
Investment income	6	23	-	23
Other income		46	-	46
Total income		<u>279,601</u>	<u>155,394</u>	<u>434,995</u>
<b>Expenditure on:</b>				
Raising funds	7	(54,443)	(16,869)	(71,312)
Charitable activities	8	<u>(243,499)</u>	<u>(174,642)</u>	<u>(418,141)</u>
Total expenditure		<u>(297,942)</u>	<u>(191,511)</u>	<u>(489,453)</u>
Net expenditure		<u>(18,341)</u>	<u>(36,117)</u>	<u>(54,458)</u>
Net movement in funds		(18,341)	(36,117)	(54,458)
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>113,891</u>	<u>60,845</u>	<u>174,736</u>
Total funds carried forward	20	<u><u>95,550</u></u>	<u><u>24,728</u></u>	<u><u>120,278</u></u>

The notes on pages 18 to 39 form an integral part of these financial statements.

## Carer Support South Lakes

### Consolidated Statement of Financial Activities for the Year Ended 31 March 2022 (Including Consolidated 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	11,275	5,098	16,373
Charitable activities	4	248,064	255,591	503,655
Other trading activities	5	15,880	-	15,880
Investment income	6	629	-	629
Total income		<u>275,848</u>	<u>260,689</u>	<u>536,537</u>
<b>Expenditure on:</b>				
Raising funds	7	(13,451)	-	(13,451)
Charitable activities	8	<u>(207,186)</u>	<u>(214,625)</u>	<u>(421,811)</u>
Total expenditure		<u>(220,637)</u>	<u>(214,625)</u>	<u>(435,262)</u>
Net income		<u>55,211</u>	<u>46,064</u>	<u>101,275</u>
Net movement in funds		55,211	46,064	101,275
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>58,680</u>	<u>14,781</u>	<u>73,461</u>
Total funds carried forward	20	<u><u>113,891</u></u>	<u><u>60,845</u></u>	<u><u>174,736</u></u>

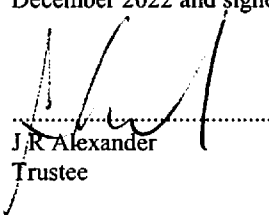
All of the group's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2021 is shown in note 20.

## Carer Support South Lakes

**(Registration number: 07567467)**  
**Consolidated Balance Sheet as at 31 March 2022**

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	15	5,349	5,240
<b>Current assets</b>			
Debtors	16	398	1,000
Cash at bank and in hand	17	<u>169,818</u>	<u>258,610</u>
		170,216	259,610
<b>Creditors: Amounts falling due within one year</b>	18	<u>(55,287)</u>	<u>(42,614)</u>
<b>Net current assets</b>		<u>114,929</u>	<u>216,996</u>
<b>Total assets less current liabilities</b>		120,278	222,236
<b>Creditors: Amounts falling due after more than one year</b>		<u>-</u>	<u>(47,500)</u>
<b>Net assets</b>		<u><u>120,278</u></u>	<u><u>174,736</u></u>
<b>Funds of the group:</b>			
<b>Restricted income funds</b>			
Restricted funds	20	24,728	60,845
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>95,550</u>	<u>113,891</u>
<b>Total funds</b>	20	<u><u>120,278</u></u>	<u><u>174,736</u></u>

The financial statements on pages 13 to 39 were approved by the trustees, and authorised for issue on 1 December 2022 and signed on their behalf by:

  
 J.R. Alexander  
 Trustee

The notes on pages 18 to 39 form an integral part of these financial statements.

**Carer Support South Lakes**  
**(Registration number: 07567467)**  
**Balance Sheet as at 31 March 2022**

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	15	4,752	4,344
<b>Current assets</b>			
Debtors	16	30,040	6,647
Cash at bank and in hand	17	<u>163,888</u>	<u>227,766</u>
		193,928	234,413
<b>Creditors: Amounts falling due within one year</b>	18	<u>(54,688)</u>	<u>(39,515)</u>
<b>Net current assets</b>		<u>139,240</u>	<u>194,898</u>
<b>Net assets</b>		<u><u>143,992</u></u>	<u><u>199,242</u></u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds	20	24,728	60,845
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>119,264</u>	<u>138,397</u>
<b>Total funds</b>	20	<u><u>143,992</u></u>	<u><u>199,242</u></u>

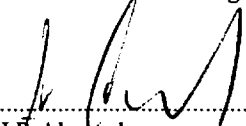
For the financial year ending 31 March 2020 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Directors' responsibilities:**

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

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements on pages 13 to 39 were approved by the trustees, and authorised for issue on 1 December 2022 and signed on their behalf by:

  
 -----  
 J R Alexander  
 Trustee

The notes on pages 18 to 39 form an integral part of these financial statements.

## Carer Support South Lakes

### Consolidated Statement of Cash Flows for the Year Ended 31 March 2022

	Note	2022 £	2021 £
<b>Cash flows from operating activities</b>			
Net cash (expenditure)/income		(54,458)	101,275
<b>Adjustments to cash flows from non-cash items</b>			
Depreciation	7	3,574	3,093
Investment income	6	(23)	(629)
Interest payable	7	96	2,417
		<u>(50,811)</u>	<u>106,156</u>
<b>Working capital adjustments</b>			
Decrease in debtors	16	602	6,002
(Decrease)/increase in creditors	18	(17,601)	18,585
Increase/(decrease) in deferred income		32,774	(34,747)
Net cash flows from operating activities		<u>(35,036)</u>	<u>95,996</u>
<b>Cash flows from investing activities</b>			
Interest receivable and similar income	6	23	629
Purchase of tangible fixed assets	15	(3,683)	(5,955)
Net cash flows from investing activities		<u>(3,660)</u>	<u>(5,326)</u>
<b>Cash flows from financing activities</b>			
Interest payable and similar charges	7	(96)	(2,417)
Value of new loans obtained during the period		-	50,000
Repayment of loans and borrowings	18	(50,000)	(30,969)
Net cash flows from financing activities		<u>(50,096)</u>	<u>16,614</u>
Net (decrease)/increase in cash and cash equivalents		(88,792)	107,284
Cash and cash equivalents at 1 April		<u>258,610</u>	<u>151,326</u>
Cash and cash equivalents at 31 March		<u><u>169,818</u></u>	<u><u>258,610</u></u>

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

## **Carer Support South Lakes**

### **Notes to the Financial Statements for the Year Ended 31 March 2022**

#### **1 Charity status**

The charity is limited by share capital, incorporated in England and Wales.

The principal place of business is:

Carers Hub  
Unit 3, Wainwrights Yard  
Kendal  
Cumbria  
LA9 4DP

These financial statements were authorised for issue by the trustees on 1 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

##### **Basis of preparation**

Carer Support South Lakes 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 presented in sterling which is the functional currency of the charity and rounded to the nearest £.

##### **Basis of consolidation**

The consolidated financial statements consolidate the financial statements of the charity and its subsidiary undertakings drawn up to 31 March 2022.

No statement of financial activities is presented for the charity as permitted by section 408 of the Companies Act 2006. The charity made a deficit after tax for the financial year of £55,250 (2021 - surplus of £107,696).

## **Carer Support South Lakes**

### **Notes to the Financial Statements for the Year Ended 31 March 2022**

A subsidiary is an entity controlled by the charity. Control is achieved where the charity has the power to govern the financial and operating policies of an entity so as to obtain benefits from its activities.

The results of subsidiaries acquired or disposed of during the year are included in the statement of financial activities from the effective date of acquisition or up to the effective date of disposal, as appropriate. Where necessary, adjustments are made to the financial statements of subsidiaries to bring their accounting policies into line with those used by the group.

The purchase method of accounting is used to account for business combinations that result in the acquisition of subsidiaries by the group. The cost of a business combination is measured as the fair value of the assets given, equity instruments issued and liabilities incurred or assumed at the date of exchange, plus costs directly attributable to the business combination. Identifiable assets acquired and liabilities and contingent liabilities assumed in a business combination are measured initially at their fair values at the acquisition date. Any excess of the cost of the business combination over the acquirer's interest in the net fair value of the identifiable assets, liabilities and contingent liabilities recognised is recorded as goodwill.

Inter-company transactions, balances and unrealised gains on transactions between the charity and its subsidiaries, which are related parties, are eliminated in full.

Intra-group losses are also eliminated but may indicate an impairment that requires recognition in the consolidated financial statements.

Accounting policies of subsidiaries have been changed where necessary to ensure consistency with the policies adopted by the group. Non-controlling interests in the net assets of consolidated subsidiaries are identified separately from the group's equity therein. Non-controlling interests consist of the amount of those interests at the date of the original business combination and the non-controlling shareholder's share of changes in equity since the date of the combination. Total comprehensive income is attributed to non-controlling interests even if this results in the non-controlling interests having a deficit balance.

#### **Going concern**

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

#### **Income and endowments**

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 the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

#### ***Grants receivable***

Grants are recognised when the group 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.

## **Carer Support South Lakes**

### **Notes to the Financial Statements for the Year Ended 31 March 2022**

#### ***Deferred income***

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

#### ***Investment income***

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### ***Raising funds***

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

#### ***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, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### **Governance costs**

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

#### **Government grants**

The charity receives government grants in respect of work with young carers. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

## Carer Support South Lakes

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### 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 £500.00 or more are initially recorded at cost.

#### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures, fittings and equipment	25% - 33% straight line

#### Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### 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.

## **Carer Support South Lakes**

### **Notes to the Financial Statements for the Year Ended 31 March 2022**

#### **Borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

#### **Foreign exchange**

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Other exchange differences are recognised in the Statement of Financial Activities in the period in which they arise except for:

- 1) exchange differences on transactions entered into to hedge certain foreign currency risks (see above);
- 2) exchange differences arising on gains or losses on non-monetary items which are recognised in other comprehensive income; and
- 3) in the case of the consolidated financial statements, exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation), which are recognised in other comprehensive income and reported under equity.

#### **Fund structure**

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

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

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

#### **Pensions and other post retirement obligations**

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

## Carer Support South Lakes

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### Financial instruments

##### *Classification*

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

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the group after deducting all of its liabilities.

##### *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 group 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 group transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the group, 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.

### 3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2022 £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	-	1,124	1,124
Donations from individuals	6,883	772	7,655
Gift aid reclaimed	170	-	170
Grants, including capital grants;			
Government grants	6,206	-	6,206
	<u>13,259</u>	<u>1,896</u>	<u>15,155</u>

## Carer Support South Lakes

### Notes to the Financial Statements for the Year Ended 31 March 2022

	Unrestricted funds General £	Restricted funds £	Total 2021 £
Donations and legacies;			
Donations from individuals	6,919	5,098	12,017
Grants, including capital grants;			
Government grants	4,356	-	4,356
	11,275	5,098	16,373
	11,275	5,098	16,373

#### 4 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2022 £
Carers Support Cumbria (CSC) All age carers contracts	219,392	-	219,392
Big Lottery - Young Carers transition project	-	18,933	18,933
BBC Children in Need - Young carers activities	-	29,759	29,759
BBC Children in Need - Covid 19 Next Steps programme	-	31,352	31,352
Carers Trust	-	199	199
NHS Mind the Gap	-	8,000	8,000
Cumbria Community Foundation (CCF) - Carers Connect	-	5,000	5,000
Walney Community Extension Fund	-	6,755	6,755
CCC Champions	-	10,000	10,000
Eric Wright Trust Dementia project	10,000	17,500	27,500
Francis Scott Charitable Trust YC secondary school transition	-	15,000	15,000
Frieda Scott Charitable Trust Community Fundraiser	-	11,000	11,000
Bryan Lancaster Trust	500	-	500
Rotary Club Kendal	750	-	750
Preston Patrick Friends	150	-	150
	230,792	153,498	384,290
	230,792	153,498	384,290

## Carer Support South Lakes

### Notes to the Financial Statements for the Year Ended 31 March 2022

	Unrestricted funds General £	Restricted funds £	Total 2021 £
Carers Support Cumbria (CSC) All age carers contracts	218,664	-	218,664
Big Lottery - Young Carers transition project	-	33,150	33,150
Big Lottery - Extended telephone support for carers	-	9,000	9,000
Big Lottery - Carers Connect	7,400	54,968	62,368
BBC Children in Need - IT equipment for zoom activities	-	2,993	2,993
BBC Children in Need - Young carers activities	-	11,113	11,113
BBC Children in Need - Covid 19 Next Steps programme	-	21,790	21,790
Cumbria County Council (CCC) - Young Carers Carers Trust	-	8,696	8,696
Cumbria Community Foundation (CCF) - Carers Connect	-	600	600
Cumbria Community Foundation Covid Emergency Grant	-	21,410	21,410
Cumbria Community Foundation - YC activities	-	3,000	3,000
Garfield Weston Foundation	10,000	-	10,000
Goodacre Benevolent Fund	5,000	-	5,000
Reach Fund - Respite service feasibility study	-	12,500	12,500
Garfield Weston - Strategic planning	6,500	-	6,500
Eric Wright Trust Dementia project	-	17,500	17,500
Francis Scott Charitable Trust YC secondary school transition	-	15,000	15,000
Frieda Scott Charitable Trust Community Fundraiser	-	13,000	13,000
Cumberland Building Society - Cconnect	-	6,387	6,387
Cumbria CVS - NCI - Cconnect	-	6,387	6,387
South Lakeland District Council - YC activities	-	5,000	5,000
CCF Castle Green Fund - YC intern	-	4,863	4,863
Kendal Town Council - activities	-	2,000	2,000
Charities Trust	-	234	234
Bryan Lancaster Trust	500	-	500
	<u>248,064</u>	<u>255,591</u>	<u>503,655</u>

## Carer Support South Lakes

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### 5 Income from other trading activities

	<b>Unrestricted funds General £</b>	<b>Total 2022 £</b>
Trading income;		
Sales of goods and services	150	150
Local fundraising and street collection income	35,331	35,331
	35,481	35,481
	<b>Unrestricted funds General £</b>	<b>Total 2021 £</b>
Trading income;		
Sales of goods and services	5,139	5,139
Local fundraising and street collection income	10,741	10,741
	15,880	15,880

#### 6 Investment income

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Interest receivable and similar income;		
Interest receivable on bank deposits	23	23
<b>Total for 2022</b>	23	23
<b>Total for 2021</b>	629	629

#### 7 Expenditure on raising funds

##### a) Costs of trading activities

## Carer Support South Lakes

### Notes to the Financial Statements for the Year Ended 31 March 2022

	Note	Unrestricted funds General £	Restricted funds £	Total 2022 £
Local fundraising and street collection		10,587	-	10,587
Marketing and publicity		18,935	-	18,935
Depreciation, amortisation and other similar costs		299	-	299
Staff costs		19,278	16,869	36,147
Allocated support costs	9	5,248	-	5,248
		54,347	16,869	71,216

	Note	Unrestricted funds General £		Total 2021 £
Trading subsidiary costs			1,368	1,368
Local fundraising and street collection			225	225
Depreciation, amortisation and other similar costs			448	448
Staff costs			8,993	8,993
			11,034	11,034

#### b) Investment management costs

	Note	Unrestricted funds General £		Total 2022 £
Interest payable;				
Interest payable on bank loans and overdrafts			96	96
			96	96

	Note	Unrestricted funds General £		Total 2021 £
Interest payable;				
Interest payable on bank loans and overdrafts			308	308
Interest payable on other loans			2,109	2,109
			2,417	2,417

		Direct costs £		Total 2022 £
Costs of trading activities		71,216		71,216
Investment management costs		96		96
		71,312		71,312

## Carer Support South Lakes

### Notes to the Financial Statements for the Year Ended 31 March 2022

	Direct costs £	Total 2021 £
Costs of trading activities	11,034	11,034
Investment management costs	2,417	2,417
	13,451	13,451

#### 8 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2022 £
Young Carers	-	120,977	120,977
Core costs	197,086	-	197,086
Cconnect	21,048	29,410	50,458
Carers Services	6,761	24,255	31,016
	224,895	174,642	399,537

	Unrestricted funds General £	Restricted funds £	Total 2021 £
Adult Carers	75,335	37,334	112,669
Young Carers	-	144,236	144,236
Marketing	11,236	3,781	15,017
Core costs	85,834	16,500	102,334
Cconnect	25,262	12,774	38,036
	197,667	214,625	412,292

	Activity undertaken directly £	Activity support costs £	2022 £
Young Carers	120,977	-	120,977
Core costs	163,602	33,571	197,173
Cconnect	50,458	-	50,458
Carer Services	31,016	-	31,016
	366,053	33,571	399,624

## Carer Support South Lakes

### Notes to the Financial Statements for the Year Ended 31 March 2022

	Activity undertaken directly £	Activity support costs £	2021 £
Adult Carers	112,669	71,634	184,303
Young Carers	144,236	30,700	174,936
Marketing	15,017	-	15,017
Cconnect	38,036	-	38,036
	309,958	102,334	412,292

In addition to the expenditure analysed above, there are also governance costs of £18,604 (2021 - £9,519) which relate directly to charitable activities. See note 9 for further details.

#### 9 Analysis of governance and support costs

##### Governance costs

	Unrestricted funds General £	Total 2022 £
Independent examiner fees		
Examination of the financial statements	2,616	2,616
Other fees paid to examiners	5,139	5,139
Legal fees	10,849	10,849
	18,604	18,604
	Unrestricted funds General £	Total 2021 £
Independent examiner fees		
Examination of the financial statements	2,543	2,543
Other fees paid to examiners	4,876	4,876
Legal fees	2,100	2,100
	9,519	9,519

## Carer Support South Lakes

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### 10 Net incoming/outgoing resources

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

	2022	2021
	£	£
Depreciation of fixed assets	<u>3,574</u>	<u>3,093</u>

#### 11 Trustees remuneration and expenses

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

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

#### 12 Staff costs

The aggregate payroll costs were as follows:

	2022	2021
	£	£
<b>Staff costs during the year were:</b>		
Wages and salaries	296,315	269,353
Social security costs	15,821	14,801
Pension costs	8,598	7,880
Compensation payments	8,000	4,000
Other staff costs	<u>3,164</u>	<u>2,703</u>
	<u>331,898</u>	<u>298,737</u>

The monthly average number of persons (including senior management / leadership team) employed by the group during the year expressed as full time equivalents was as follows:

	2022	2021
	No	No
Employees	<u>16</u>	<u>16</u>

16 (2021 - 16) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £8,598 (2021 - £8,022).

During the year, the group made redundancy and/or termination payments which totalled £8,000 (2021 - £4,000).

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

The total employee benefits of the key management personnel of the group were £105,974 (2021 - £102,016).

## Carer Support South Lakes

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### 13 Independent examiner's remuneration

	2022 £	2021 £
Examination of the financial statements	<u>2,616</u>	<u>2,543</u>
<b>Other fees to examiners</b>		
The examining of accounts of any associate of the charity	613	751
Taxation compliance services	921	1,760
All other assurance services	<u>3,605</u>	<u>2,365</u>
	<u>5,139</u>	<u>4,876</u>

#### 14 Taxation

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

#### 15 Tangible fixed assets

##### Group

	Furniture and equipment £	Computer equipment £	Total £
<b>Cost</b>			
At 1 April 2021	26,462	2,006	28,468
Additions	<u>3,683</u>	-	<u>3,683</u>
At 31 March 2022	<u>30,145</u>	<u>2,006</u>	<u>32,151</u>
<b>Depreciation</b>			
At 1 April 2021	22,118	1,110	23,228
Charge for the year	<u>3,275</u>	<u>299</u>	<u>3,574</u>
At 31 March 2022	<u>25,393</u>	<u>1,409</u>	<u>26,802</u>
<b>Net book value</b>			
At 31 March 2022	<u>4,752</u>	<u>597</u>	<u>5,349</u>
At 31 March 2021	<u>4,344</u>	<u>896</u>	<u>5,240</u>

## Carer Support South Lakes

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### Charity

	<b>Furniture and equipment £</b>	<b>Total £</b>
<b>Cost</b>		
At 1 April 2021	26,462	26,462
Additions	3,683	3,683
At 31 March 2022	30,145	30,145
<b>Depreciation</b>		
At 1 April 2021	22,118	22,118
Charge for the year	3,275	3,275
At 31 March 2022	25,393	25,393
<b>Net book value</b>		
At 31 March 2022	4,752	4,752
At 31 March 2021	4,344	4,344

#### 16 Debtors

	<b>Group</b>		<b>Charity</b>	
	2022 £	2021 £	2022 £	2021 £
Due from group undertakings	-	-	29,642	5,647
Other debtors	398	1,000	398	1,000
	398	1,000	30,040	6,647

#### 17 Cash and cash equivalents

	<b>Group</b>		<b>Charity</b>	
	2022 £	2021 £	2022 £	2021 £
Cash on hand	330	74	330	74
Cash at bank	169,488	258,536	163,558	227,692
	169,818	258,610	163,888	227,766

**Carer Support South Lakes**

England & Wales - Charity number 1142184

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# Accounts

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Company registration number: 07567467

Charity registration number: 1142184

# Carer Support South Lakes

(A company limited by share capital)

Annual Report and Financial Statements

for the Carer Support South Lakes Group

for the Year Ended 31 March 2021

Stables Thompson & Briscoe  
Chartered Accountants & Statutory Auditor  
Lowther House  
Lowther Street  
Kendal  
LA9 4DX

## **Carer Support South Lakes**

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## **Carer Support South Lakes**

### **Reference and Administrative Details**

<b>Chief Executive Officer</b>	M J Seaton
<b>Trustees</b>	J R Alexander, Interim Chair S W Baker P A Raven J Rockliffe M Saunders G McKeever K Murphy
<b>Secretary</b>	M J Seaton
<b>Senior Management Team</b>	M J Seaton, Chief Executive Officer D Marsden, Chief Operating Officer M Graveson, Business Development Manager
<b>Principal Office</b>	Carers Hub Unit 3, Wainwrights Yard Kendal Cumbria LA9 4DP
<b>Registered Office</b>	As above
<b>Company Registration Number</b>	The charity is incorporated in England and Wales. 07567467
<b>Charity Registration Number</b>	1142184
<b>Bankers</b>	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME06 4JQ
<b>Independent Examiner</b>	Stables Thompson & Briscoe Chartered Accountants & Statutory Auditor Lowther House Lowther Street Kendal LA9 4DX

## **Carer Support South Lakes**

### **Trustees' Report**

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2021.

#### **Trustees**

J R Alexander, Interim Chair (appointed 22 April 2020)

S W Baker (appointed 17 June 2020)

R Jackson, Deputy Chair/Acting Treasurer (resigned 17 June 2020)

P Johnston (resigned 9 November 2020)

P A Raven

J Rockliffe (appointed 17 June 2020)

F A Stokes (resigned 9 November 2020)

M Saunders (appointed 11 November 2020)

G McKeever (appointed 1 August 2021)

K Murphy (appointed 1 August 2021)

#### **Introduction**

An Unpaid Carer is anyone, including children and adults who looks after a family member, partner, friend or neighbour who needs help because of their illness, frailty, disability, a mental health problem or an addiction and cannot cope without their support. The care they provide is unpaid and they are often unseen.

For some, caring becomes a sudden responsibility (for example if a loved one is involved in an accident or becomes ill). For others the responsibility creeps up on them - relatives begin to age and are unable to cope, or a partner's health deteriorates.

#### **Objectives and activities**

##### ***Objects and aims***

The principle objective of the organisation is to improve the lives of unpaid Carers of all ages, by identifying the needs of an unpaid carer and providing quality services, support and advocacy to protect their health and wellbeing.

##### ***Public benefit***

The activities set to enable the charity to meet this objective are:

- The provision of carers' assessments, every carer receives an assessment of their needs which enables us to target the support we offer.
- We provide Contingency plans for carers. In the event of an emergency for the carer the plan ensures the person they care for is safe.
- One to one support with a Carers Support Worker.
- A sitting service for the cared for.
- Counselling sessions through a team of qualified volunteer counsellors.
- Monthly support groups in various parts of South Lakeland and a peer support group in Kendal for adult carers.
- Monthly Dementia Carers support group.
- Monthly male Carers support group.
- Monthly support groups for young carers.
- A variety of social events.
- Production of a newsletter each quarter, for all carers.
- Signposting on to other agencies and organisations where necessary.

## **Carer Support South Lakes**

### **Trustees' Report**

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

#### ***Use of volunteers***

Volunteers provide essential help and support to the day to day running of the organisation. The roles that Volunteers fulfil include serving as Trustees, sitting service support, administrative assistance, support on trips, managing the support groups and as counsellors.

#### **Achievements and performance**

The coronavirus (Covid-19) outbreak in 2020 and following containment measures, as well as legislative changes to the Care Act have had a significant impact on the lives of Carers and their cared for, with the restrictions, social isolation and loneliness contributing to a steady decline in their health and wellbeing. This is evidenced by 74% of carers being red and 24% amber status, and consequently requiring additional levels of support.

Throughout the past twelve months:

- 414 new carers were identified
- 819 carer reviews were completed
- 440 carer assessments were conducted
- 82 emergency plans were finalised
- 60 carers received a Carers budget
- 1675 one to one support sessions were delivered virtually or by telephone
- 500 carers were provided with information or sign posted to other organisations for assistance

The volunteer led sitting service was suspended and a 'Keep in Touch' volunteer telephone service was introduced, with 30 volunteers making over 2000 telephone support calls to carers.

Parent carers have found the past twelve months particularly challenging as they tried to manage on reduced incomes due to furlough, or strove to balance working commitments alongside home schooling.

The charity currently supports 126 young carers with the youngest aged 6 years. The year has been extremely challenging for young carers, with disrupted education and long periods of social isolation due to the cared for shielding. Many young carers have experienced anxiety and are scared to leave the home environment for fear of bringing covid into the house.

#### **The impact on the organisation**

In response to the announcement of the national lockdown, emergency funding was secured for the purchase of equipment and the upgrade of IT systems to enable staff to work from home. All face to face meetings including assessments, counselling and sitting service were suspended and replaced with either telephone or virtual support.

The increased needs of carers have impacted on the resilience of staff and throughout the year there have been several members that have chosen to leave the organisation. Although they have been replaced the process of recruitment, induction and ongoing support whilst working remotely has been challenging.

Key fund-raising events including the Carers Autumn Ball, the Great North swim and the Great North Run were cancelled, and this loss of income necessitated the need for savings to be made.

In July as the first lockdown eased, Trustees took the decision to relinquish the main offices and move into a vacant shop in the centre of town. This not only enabled a financial saving to be realised but also had the benefits of being more accessible to carers, and safer for staff as CSSL was the sole occupant.

## **Carer Support South Lakes**

### **Trustees' Report**

A significant development has been the creation of an on-line platform to enable carers to connect with one another. This was made possible through funding from the Lottery and Cumbria Community Foundation.

BBC Children in Need also provided 18 months additional funding to provide counselling and educational support to young carers.

The Trustees would like to record their thanks to all of the staff and volunteers for their work and support throughout this unprecedented period.

#### **Financial review**

This is the second year showing the results of Carer Support South Lakes and its subsidiary Carer Support South Lakes (CSSL) Services CIC in a group account format. Carer Support South Lakes by itself made a surplus of £107,696 due to additional grants received due to Covid compared to a deficit last year of £4,402. However, as the subsidiary effectively couldn't trade due to Covid it made a loss of £6,421 (2020 - £18,085) which has resulted in the group showing a surplus of £101,275 (2020 - deficit of £22,487).

#### ***Policy on reserves***

The group had net assets at 31 March 2021 of £174,736 (2020 - £73,461) of which £61,151 are considered free reserves.

The trustees have set the level of core reserves at £47,500 as the minimum level required for working capital and covering liabilities should the charity have to significantly curtail activities at anytime in the future. Currently the reserves stand at £73,461 (of which £14,781 are restricted) which in these current times of difficulties in obtaining grants should allow for services to be maintained into next year.

#### **Plans for future periods**

As we approach the end of this financial year and the easing of lockdown restrictions immediate priorities are:

- To provide face to face support to carers through assessments visits to their home, a place of their choosing, or via telephone.
- Re-establish support groups, and the sitting service.
- Re-establish one-to-one sessions, support groups, trips and residentials for young carers.
- Review and develop the counselling service into a holistic health and wellbeing service.
- Continue the development and delivery of Carers Connect.
- Establish a safe office working environment.

The board of trustees have also updated the 2020-2023 strategic business plan. A programme of change and renewal has been initiated in order to:-

- Raise funding for the acquisition of premises within which to develop a Carers' hub with space for office-based staff
- Raise additional funding for crisis intervention outreach services for carers.

#### **Structure, governance and management**

##### ***Nature of governing document***

The organisation is a charitable company limited by guarantee, incorporated on 17th March 2011 and registered as a charity on 1st June 2011. The company was established under a Memorandum and Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

## **Carer Support South Lakes**

### **Trustees' Report**

#### ***Recruitment and appointment of trustees***

The directors of the company are also charity trustees for the purpose of company law and under the company's Articles of Association are known as members of the Management Committee.

The trustees who served the charitable company during the period are listed on page 2, together with their date of appointment or resignation.

#### ***Induction and training of trustees***

All new potential Trustees are given a working tour of the organisation and are guided through the Trustee intranet that hosts information on trustee responsibility and duties as well as copies of the latest accounts, relevant policies for the organisation and the strategic 2020-2023 and accompanying annual business plan.

#### ***Risk Management***

Where appropriate, systems and procedures have been established to mitigate the risk the charity faces.

Financial risks are controlled by the implementation of internal controls via the Board of Trustees.

Health and safety procedures are in place to ensure the safety of employees, volunteers and clients and visitors to Carer Support South Lakes. There is also a lone working policy and procedure as a number of employees are required to work alone and visit clients' homes.

The organisation holds an annual strategic away day with trustees, staff, volunteers and carers, this is used to review and amend the strategic plans for the organisation. An annual business plan is produced, looking ahead to the next three years, and taking into account the changing economic climate and the changing funding environment.

#### ***Organisational structure***

The Board of Trustees meets every 6 to 8 weeks to review strategy, finance, policies and procedures, performance against objectives, staffing and areas of activities.

The Trustees when complete consist of a Chairman, Vice Chairman and Treasurer (Honorary Officers) and up to seven elected members, at least two of whom shall be, or have been carers. The skills mix of the Committee is under constant review.

Trustees are appointed by the Board of Trustees, and the appointment or re-appointment is confirmed annually at the Annual General Meeting.

A new Board of Trustees shall be elected at each Annual General Meeting and retiring Trustees shall be eligible for re-election.

Responsibility for day to day management of South Lakeland Carers is delegated under authority by the Board of Trustees to the Chief Executive Officer. Day to day departmental responsibility is delegated by authority to the sub team Managers.

#### ***Remuneration policy***

## **Carer Support South Lakes**

### **Trustees' Report**

#### Objectives:

Carer Support South Lakes pay policy is designed to:

- Provide all staff employed by Carer Support South Lakes with salaries that, as far as possible, reflect the employment market in South Lakes and represent best value;
- Assist in attracting and retaining quality staff to the organisation by offering them opportunities for pay progression,
- Provide a consistent and non-discriminatory approach to pay that delivers equal pay for equal value, values diversity and equality of opportunity;
- Takes account of Carer Support South Lakes' business plans and development priorities in all pay related decisions.

Carer Support South Lakes' pay policy will be subject to periodic monitoring of its effectiveness and general application to ensure it continues to meet its objectives.

#### Pay rates:

Staff salaries are aligned to the National Joint Council (NJC) for Local Government Services. Pay rates are reviewed annually in accordance with the National Joint Council (NJC) for Local Government Services guidance.

A salary range will be advertised for each post ranging from the minimum to the maximum scale point designated for that post. Under normal circumstances, successful candidates will be offered the minimum starting salary for the post.

## **Carer Support South Lakes**

### **Trustees' Report**

#### **Relationships with related parties**

##### **Carers Support Cumbria**

Carer Support South Lakes is one of four organisations that make up Carers Support Cumbria. Carer Support South Lakes CEO and an appointed trustee are directors of Carers Support Cumbria and abstain from CSSL votes relating to CSC.

Carers Support Cumbria are contracted to deliver the All Age Carers Services contract on behalf of Cumbria County Council. Carer Support South Lakes therefore have a close working relationship with Cumbria Adult Social Care, Cumbria Clinical Commissioning Group and Cumbria Children's Services and are part of the strategy groups looking at the delivery of services to Carers in Cumbria.

##### **Carers Trust**

The organisation is a network member of Carers Trust.

##### **Cumbria Children and Young Peoples Voluntary Sector Reference Forum**

Through our Young Carers project South Lakeland Carers are members of the Cumbria Children and Young Peoples Voluntary Sector Reference Forum which influences the delivery of services to children and young people throughout Cumbria.

##### **Gateway**

The CEO of Carer Support South Lakes is a trustee of The Gateway Group (CIO foundation), a collaborative consisting of Age UK South Lakeland, Sight Advice South Lakes, Cancer Care South Lakes, Cumbria Voluntary Service. These organisations work in partnership to maximise the efficiency of service delivery to service users throughout the district. This incorporates MARS the South Lakeland Multi Agency Referral System.

#### **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 charity does not use derivative financial instruments.

##### *Cash flow risk*

The Charity's activities expose it primarily to the financial risks of changes in local government funding. The charity aims to expand the sources of income to fund its objectives.

##### *Credit risk*

The Charity's principal financial assets are bank balances and cash, trade and other receivables.

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 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.

#### **Important non-adjusting events after the financial period**

##### Non-adjusting events after the financial period

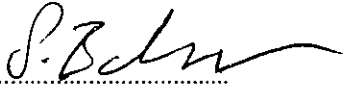
##### **Small companies provision statement**

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

## Carer Support South Lakes

### Trustees' Report

The annual report was approved by the trustees of the charity on 13 October 2021 and signed on its behalf by:



.....  
S W Baker  
Trustee

## Carer Support South Lakes

### Statement of Trustees' Responsibilities

The trustees (who are also the directors of Carer Support South Lakes for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, 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 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 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.

Approved by the trustees of the charity on 13 October 2021 and signed on its behalf by:



.....  
S W Baker  
Trustee

## **Carer Support South Lakes**

### **Independent Examiner's Report to the trustees of Carer Support South Lakes**

I report to the group trustees on my examination of the consolidated accounts of Carer Support South Lakes and its subsidiary undertakings for the year ended 31 March 2021 which are set out on pages 12 to 38.

#### **Respective responsibilities of trustees and examiner**

As the trustees of the group you are responsible for the preparation of the consolidated accounts of Carer Support South Lakes in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Carer Support South Lakes are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the consolidated 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.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the consolidated accounts present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

#### **Independent examiner's statement**

Since Carer Support South Lakes's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, 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 Carer Support South Lakes 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.

**Carer Support South Lakes**

**Independent Examiner's Report to the trustees of Carer Support South Lakes**

.....  
Helen Holmes BSc FCA  
ICAEW

Chartered Accountants & Statutory Auditor  
Lowther House  
Lowther Street  
Kendal  
LA9 4DX

Date:.....

## Carer Support South Lakes

### Consolidated Statement of Financial Activities for the Year Ended 31 March 2021 (Including Consolidated 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	11,275	5,098	16,373
Charitable activities	4	248,064	255,591	503,655
Other trading activities	5	15,880	-	15,880
Investment income	6	629	-	629
Total income		275,848	260,689	536,537
<b>Expenditure on:</b>				
Raising funds	7	(13,451)	-	(13,451)
Charitable activities	8	(207,186)	(214,625)	(421,811)
Total expenditure		(220,637)	(214,625)	(435,262)
Net income		55,211	46,064	101,275
Net movement in funds		55,211	46,064	101,275
<b>Reconciliation of funds</b>				
Total funds brought forward		58,680	14,781	73,461
Total funds carried forward	21	113,891	60,845	174,736

The notes on pages 17 to 38 form an integral part of these financial statements.

## Carer Support South Lakes

### Consolidated Statement of Financial Activities for the Year Ended 31 March 2021 (Including Consolidated Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	13,837	-	13,837
Charitable activities	4	228,664	64,564	293,228
Other trading activities	5	50,596	-	50,596
Investment income	6	736	-	736
Total income		<u>293,833</u>	<u>64,564</u>	<u>358,397</u>
<b>Expenditure on:</b>				
Raising funds	7	(56,177)	(9,658)	(65,835)
Charitable activities	8	(228,985)	(86,064)	(315,049)
Total expenditure		<u>(285,162)</u>	<u>(95,722)</u>	<u>(380,884)</u>
Net income/(expenditure)		<u>8,671</u>	<u>(31,158)</u>	<u>(22,487)</u>
Net movement in funds		8,671	(31,158)	(22,487)
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>50,009</u>	<u>45,939</u>	<u>95,948</u>
Total funds carried forward	21	<u>58,680</u>	<u>14,781</u>	<u>73,461</u>

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

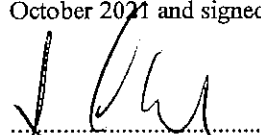
The funds breakdown for 2020 is shown in note 21.

## Carer Support South Lakes

(Registration number: 07567467)  
Consolidated Balance Sheet as at 31 March 2021

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	15	5,240	2,378
<b>Current assets</b>			
Debtors	16	1,000	7,002
Cash at bank and in hand	17	<u>258,610</u>	<u>151,326</u>
		259,610	158,328
<b>Creditors: Amounts falling due within one year</b>	18	<u>(42,614)</u>	<u>(63,562)</u>
<b>Net current assets</b>		<u>216,996</u>	<u>94,766</u>
<b>Total assets less current liabilities</b>		222,236	97,144
<b>Creditors: Amounts falling due after more than one year</b>	19	<u>(47,500)</u>	<u>(23,683)</u>
<b>Net assets</b>		<u><u>174,736</u></u>	<u><u>73,461</u></u>
<b>Funds of the group:</b>			
<b>Restricted income funds</b>			
Restricted funds	21	60,845	14,781
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>113,891</u>	<u>58,680</u>
<b>Total funds</b>	21	<u><u>174,736</u></u>	<u><u>73,461</u></u>

The financial statements on pages 12 to 38 were approved by the trustees, and authorised for issue on 13 October 2021 and signed on their behalf by:

  
.....  
J R Alexander  
Trustee

The notes on pages 17 to 38 form an integral part of these financial statements.

## Carer Support South Lakes

(Registration number: 07567467)  
Balance Sheet as at 31 March 2021

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	15	4,344	1,034
<b>Current assets</b>			
Debtors	16	6,647	29,956
Cash at bank and in hand	17	<u>227,766</u>	<u>147,202</u>
		234,413	177,158
<b>Creditors: Amounts falling due within one year</b>	18	<u>(39,515)</u>	<u>(62,962)</u>
<b>Net current assets</b>		<u>194,898</u>	<u>114,196</u>
<b>Total assets less current liabilities</b>		199,242	115,230
<b>Creditors: Amounts falling due after more than one year</b>	19	<u>-</u>	<u>(23,683)</u>
<b>Net assets</b>		<u><u>199,242</u></u>	<u><u>91,547</u></u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds	21	60,845	14,781
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>138,397</u>	<u>76,766</u>
<b>Total funds</b>	21	<u><u>199,242</u></u>	<u><u>91,547</u></u>

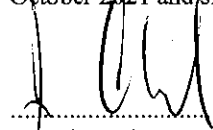
For the financial year ending 31 March 2020 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements on pages 12 to 38 were approved by the trustees, and authorised for issue on 13 October 2021 and signed on their behalf by:

  
.....  
J R Alexander  
Trustee

The notes on pages 17 to 38 form an integral part of these financial statements.

## Carer Support South Lakes

### Consolidated Statement of Cash Flows for the Year Ended 31 March 2021

	Note	2021 £	2020 £
<b>Cash flows from operating activities</b>			
Net cash income/(expenditure)		101,275	(22,487)
<b>Adjustments to cash flows from non-cash items</b>			
Depreciation	7	3,093	2,743
Investment income	6	(629)	(736)
Interest payable	7	2,417	2,382
		<u>106,156</u>	<u>(18,098)</u>
<b>Working capital adjustments</b>			
Decrease/(increase) in debtors	16	6,002	(1,319)
Increase/(decrease) in creditors	18	18,585	(892)
(Decrease)/increase in deferred income	19	(34,747)	34,747
Net cash flows from operating activities		<u>95,996</u>	<u>14,438</u>
<b>Cash flows from investing activities</b>			
Interest receivable and similar income	6	629	736
Purchase of tangible fixed assets	15	(5,955)	(2,520)
Net cash flows from investing activities		<u>(5,326)</u>	<u>(1,784)</u>
<b>Cash flows from financing activities</b>			
Interest payable and similar charges	7	(2,417)	(2,382)
Value of new loans obtained during the period		50,000	-
Repayment of loans and borrowings	18	(30,969)	(4,531)
Net cash flows from financing activities		<u>16,614</u>	<u>(6,913)</u>
Net increase in cash and cash equivalents		107,284	5,741
Cash and cash equivalents at 1 April		<u>151,326</u>	<u>145,585</u>
Cash and cash equivalents at 31 March		<u>258,610</u>	<u>151,326</u>

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

The notes on pages 17 to 38 form an integral part of these financial statements.

## **Carer Support South Lakes**

### **Notes to the Financial Statements for the Year Ended 31 March 2021**

#### **1 Charity status**

The charity is limited by share capital, incorporated in England and Wales.

The principal place of business is:

Carers Hub  
Unit 3, Wainwrights Yard  
Kendal  
Cumbria  
LA9 4DP

These financial statements were authorised for issue by the trustees on 13 October 2021.

#### **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 2015) - (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**

Carer Support South Lakes 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 presented in sterling which is the functional currency of the charity and rounded to the nearest £.

##### **Basis of consolidation**

The consolidated financial statements consolidate the financial statements of the charity and its subsidiary undertakings drawn up to 31 March 2021.

No statement of financial activities is presented for the charity as permitted by section 408 of the Companies Act 2006. The charity made a surplus after tax for the financial year of £107,696 (2020 - loss of £4,401).

## **Carer Support South Lakes**

### **Notes to the Financial Statements for the Year Ended 31 March 2021**

A subsidiary is an entity controlled by the charity. Control is achieved where the charity has the power to govern the financial and operating policies of an entity so as to obtain benefits from its activities.

The results of subsidiaries acquired or disposed of during the year are included in the statement of financial activities from the effective date of acquisition or up to the effective date of disposal, as appropriate. Where necessary, adjustments are made to the financial statements of subsidiaries to bring their accounting policies into line with those used by the group.

The purchase method of accounting is used to account for business combinations that result in the acquisition of subsidiaries by the group. The cost of a business combination is measured as the fair value of the assets given, equity instruments issued and liabilities incurred or assumed at the date of exchange, plus costs directly attributable to the business combination. Identifiable assets acquired and liabilities and contingent liabilities assumed in a business combination are measured initially at their fair values at the acquisition date. Any excess of the cost of the business combination over the acquirer's interest in the net fair value of the identifiable assets, liabilities and contingent liabilities recognised is recorded as goodwill.

Inter-company transactions, balances and unrealised gains on transactions between the charity and its subsidiaries, which are related parties, are eliminated in full.

Intra-group losses are also eliminated but may indicate an impairment that requires recognition in the consolidated financial statements.

Accounting policies of subsidiaries have been changed where necessary to ensure consistency with the policies adopted by the group. Non-controlling interests in the net assets of consolidated subsidiaries are identified separately from the group's equity therein. Non-controlling interests consist of the amount of those interests at the date of the original business combination and the non-controlling shareholder's share of changes in equity since the date of the combination. Total comprehensive income is attributed to non-controlling interests even if this results in the non-controlling interests having a deficit balance.

#### **Going concern**

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

#### **Income and endowments**

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 the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

#### ***Grants receivable***

Grants are recognised when the group 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.

## **Carer Support South Lakes**

### **Notes to the Financial Statements for the Year Ended 31 March 2021**

#### ***Deferred income***

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

#### ***Investment income***

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### ***Raising funds***

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

#### ***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, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### **Governance costs**

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

#### **Government grants**

The charity receives government grants in respect of work with young carers. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

## Carer Support South Lakes

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 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 £500.00 or more are initially recorded at cost.

#### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures, fittings and equipment	25% - 33% straight line

#### Research and development

Research and development expenditure is written off as incurred.

#### Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### 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.

## Carer Support South Lakes

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### **Borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

#### **Foreign exchange**

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Other exchange differences are recognised in the Statement of Financial Activities in the period in which they arise except for:

- 1) exchange differences on transactions entered into to hedge certain foreign currency risks (see above);
- 2) exchange differences arising on gains or losses on non-monetary items which are recognised in other comprehensive income; and
- 3) in the case of the consolidated financial statements, exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation), which are recognised in other comprehensive income and reported under equity.

#### **Fund structure**

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

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

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

#### **Pensions and other post retirement obligations**

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

## Carer Support South Lakes

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### Financial instruments

##### *Classification*

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

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the group after deducting all of its liabilities.

##### *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 group 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 group transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the group, 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.

#### 3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2021 £
Donations and legacies;			
Donations from individuals	6,919	5,098	12,017
Grants, including capital grants;			
Government grants	4,356	-	4,356
	11,275	5,098	16,373
	Unrestricted funds General £	Restricted funds £	Total 2020 £
Donations and legacies;			
Donations from individuals	12,837	-	12,837
Gift aid reclaimed	1,000	-	1,000
	13,837	-	13,837

## Carer Support South Lakes

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 4 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2021 £
Carers Support Cumbria (CSC) All age carers contracts	218,664	-	218,664
Big Lottery - Young Carers transition project	-	33,150	33,150
Big Lottery - Extended telephone support for carers	-	9,000	9,000
Big Lottery - Carers Connect	7,400	54,968	62,368
BBC Children in Need - IT equipment for zoom activities	-	2,993	2,993
BBC Children in Need - Young carers activities	-	11,113	11,113
BBC Children in Need - Covid 19 Next Steps programme	-	21,790	21,790
Cumbria County Council (CCC) - Young Carers Carers Trust	-	8,696	8,696
	-	600	600
Cumbria Community Foundation (CCF) - Carers Connect	-	21,410	21,410
Cumbria Community Foundation Covid Emergency Grant	-	3,000	3,000
Cumbria Community Foundation - YC activities	-	6,000	6,000
Garfield Weston Foundation	10,000	-	10,000
Goodacre Benevolent Fund	5,000	-	5,000
Reach Fund - Respite service feasibility study	-	12,500	12,500
Garfield Weston - Strategic planning	6,500	-	6,500
Eric Wright Trust Dementia project	-	17,500	17,500
Francis Scott Charitable Trust YC secondary school transition	-	15,000	15,000
Frieda Scott Charitable Trust Community Fundraiser	-	13,000	13,000
Cumberland Building Society - Cconnect	-	6,387	6,387
Cumbria CVS - NCI - Cconnect	-	6,387	6,387
South Lakeland District Council - YC activities	-	5,000	5,000
CCF Castle Green Fund - YC intern	-	4,863	4,863
Kendal Town Council - activities	-	2,000	2,000
Charities Trust	-	234	234
Bryan Lancaster Trust	500	-	500
	<u>248,064</u>	<u>255,591</u>	<u>503,655</u>

## Carer Support South Lakes

### Notes to the Financial Statements for the Year Ended 31 March 2021

	Unrestricted funds General £	Restricted funds £	Total 2020 £
Carers Support Cumbria (CSC) All age carers contracts	218,664	-	218,664
Big Lottery - Carers Connect	-	6,802	6,802
BBC Children in Need - Young carers activities	-	22,187	22,187
Cumbria County Council (CCC) - Young Carers	-	10,523	10,523
Carers Trust	-	300	300
WCEF	-	6,002	6,002
Cumbria Community Foundation Covid Emergency Grant	-	6,000	6,000
Rank Foundation	-	750	750
Garfield Weston Foundation	10,000	-	10,000
Dowager Peel Trust	-	6,000	6,000
Hadfield Trust	-	5,000	5,000
Michelle Jurd Trust	-	1,000	1,000
	228,664	64,564	293,228

#### 5 Income from other trading activities

	Unrestricted funds General £	Total 2021 £
Trading income;		
Sales of goods and services	5,139	5,139
Local fundraising and street collection income	10,741	10,741
	15,880	15,880
Trading income;		
Sales of goods and services	19,907	19,907
Local fundraising and street collection income	30,689	30,689
	50,596	50,596

## Carer Support South Lakes

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 6 Investment income

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Interest receivable and similar income;		
Interest receivable on bank deposits	629	629
<b>Total for 2021</b>	<b>629</b>	<b>629</b>
<b>Total for 2020</b>	<b>736</b>	<b>736</b>

#### 7 Expenditure on raising funds

##### a) Investment management costs

	<b>Note</b>	<b>Unrestricted funds General £</b>	<b>Total 2021 £</b>
Interest payable;			
Interest payable on bank loans and overdrafts		308	308
Interest payable on other loans		2,109	2,109
		<b>2,417</b>	<b>2,417</b>
		<b>Unrestricted funds General £</b>	<b>Total 2020 £</b>
Interest payable;	<b>Note</b>		
Interest payable on other loans		2,382	2,382
		<b>2,382</b>	<b>2,382</b>

## Carer Support South Lakes

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### b) Other costs of raising funds

Note	Unrestricted funds General £	Total 2021 £	Total 2020 £
Local fundraising	225	225	10,174
Trading subsidiary costs	1,368	1,368	11,749
Other direct costs	448	448	6,890
Staff costs	8,993	8,993	34,640
	<u>11,034</u>	<u>11,034</u>	<u>63,453</u>
		Direct costs £	Total 2021 £
Costs of trading activities		11,034	11,034
Investment management costs		2,417	2,417
		<u>13,451</u>	<u>13,451</u>
		Direct costs £	Total 2020 £
Costs of trading activities		63,453	63,453
Investment management costs		2,382	2,382
		<u>65,835</u>	<u>65,835</u>

#### 8 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2021 £
Adult Carers	75,335	37,334	112,669
Young Carers	-	144,236	144,236
Marketing	11,236	3,781	15,017
Core costs	85,834	16,500	102,334
Cconnect	25,262	12,774	38,036
	<u>197,667</u>	<u>214,625</u>	<u>412,292</u>
	Unrestricted funds General £	Restricted funds £	Total 2020 £
Adult Carers	177,926	32,800	210,726
Young Carers	44,613	53,264	97,877
	<u>222,539</u>	<u>86,064</u>	<u>308,603</u>

## Carer Support South Lakes

### Notes to the Financial Statements for the Year Ended 31 March 2021

	Activity undertaken directly £	Activity support costs £	2021 £
Adult Carers	112,669	71,634	184,303
Young Carers	144,236	30,700	174,936
Marketing	15,017	-	15,017
Cconnect	38,036	-	38,036
	309,958	102,334	412,292
	Activity undertaken directly £	Activity support costs £	2020 £
Adult Carers	94,567	116,159	210,726
Young Carers	48,094	49,783	97,877
	142,661	165,942	308,603

In addition to the expenditure analysed above, there are also governance costs of £9,519 (2020 - £6,447) which relate directly to charitable activities. See note 9 for further details.

#### 9 Analysis of governance and support costs

##### Governance costs

	Unrestricted funds General £	Total 2021 £
Independent examiner fees		
Examination of the financial statements	2,543	2,543
Other fees paid to examiners	4,876	4,876
Legal fees	2,100	2,100
	9,519	9,519
	Unrestricted funds General £	Total 2020 £
Independent examiner fees		
Examination of the financial statements	2,463	2,463
Other fees paid to examiners	3,274	3,274
Other governance costs	710	710
	6,447	6,447

## Carer Support South Lakes

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 10 Net incoming/outgoing resources

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

	2021 £	2020 £
Depreciation of fixed assets	3,093	2,743

#### 11 Trustees remuneration and expenses

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

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

#### 12 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
<b>Staff costs during the year were:</b>		
Wages and salaries	269,353	249,513
Social security costs	14,801	13,520
Pension costs	7,880	7,307
Compensation payments	4,000	-
Other staff costs	2,703	1,163
	298,737	271,503

The monthly average number of persons (including senior management team) employed by the group during the year expressed as full time equivalents was as follows:

	2021 No	2020 No
Employees	16	16

16 (2020 - 16) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £8,022 (2020 - £7,307).

During the year, the group made redundancy and/or termination payments which totalled £4,000 (2020 - £Nil).

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

The total employee benefits of the key management personnel of the group were £39,311 (2020 - £38,185).

## Carer Support South Lakes

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 13 Independent examiner's remuneration

	2021 £	2020 £
Examination of the financial statements	2,543	2,463
<b>Other fees to examiners</b>		
The examining of accounts of any associate of the charity	751	600
Taxation compliance services	1,760	827
All other assurance services	2,365	1,847
	4,876	3,274

#### 14 Taxation

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

#### 15 Tangible fixed assets

##### Group

	Furniture and equipment £	Computer equipment £	Total £
<b>Cost</b>			
At 1 April 2020	20,507	2,006	22,513
Additions	5,955	-	5,955
At 31 March 2021	26,462	2,006	28,468
<b>Depreciation</b>			
At 1 April 2020	19,473	662	20,135
Charge for the year	2,645	448	3,093
At 31 March 2021	22,118	1,110	23,228
<b>Net book value</b>			
At 31 March 2021	4,344	896	5,240
At 31 March 2020	1,034	1,344	2,378

## Carer Support South Lakes

### Notes to the Financial Statements for the Year Ended 31 March 2021

Charity	Furniture and equipment £	Total £
<b>Cost</b>		
At 1 April 2020	20,507	20,507
Additions	<u>5,955</u>	<u>5,955</u>
At 31 March 2021	<u>26,462</u>	<u>26,462</u>
<b>Depreciation</b>		
At 1 April 2020	19,473	19,473
Charge for the year	<u>2,645</u>	<u>2,645</u>
At 31 March 2021	<u>22,118</u>	<u>22,118</u>
<b>Net book value</b>		
At 31 March 2021	<u>4,344</u>	<u>4,344</u>
At 31 March 2020	<u>1,034</u>	<u>1,034</u>

#### 16 Debtors

	Group		Charity	
	2021 £	2020 £	2021 £	2020 £
Trade debtors	-	6,002	-	6,002
Due from group undertakings	-	-	5,647	22,954
Other debtors	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
	<u>1,000</u>	<u>7,002</u>	<u>6,647</u>	<u>29,956</u>

#### 17 Cash and cash equivalents

	Group		Charity	
	2021 £	2020 £	2021 £	2020 £
Cash on hand	74	164	74	164
Cash at bank	<u>258,536</u>	<u>151,162</u>	<u>227,692</u>	<u>147,038</u>
	<u>258,610</u>	<u>151,326</u>	<u>227,766</u>	<u>147,202</u>

## Carer Support South Lakes

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 18 Creditors: amounts falling due within one year

	Group		Charity	
	2021 £	2020 £	2021 £	2020 £
Bank loans	2,500	-	-	-
Trade creditors	2,442	94	2,443	94
Other loans	-	7,286	-	7,286
Other taxation and social security	15,135	-	15,135	-
Accruals	4,315	3,213	3,715	2,613
Deferred income	18,222	52,969	18,222	52,969
	<u>42,614</u>	<u>63,562</u>	<u>39,515</u>	<u>62,962</u>

#### Bank borrowings

Bounce Back Loan is denominated in £ with a nominal interest rate of 2.5% (2020 - £Nil), and the final instalment is due on 29 December 2026. The carrying amount at year end is £50,000 (2020 - £Nil).

#### Deferred income

	2021 £	2020 £
Deferred income at 1 April 2020	52,969	18,222
Resources deferred in the period	18,222	52,969
Amounts released from previous periods	<u>(52,969)</u>	<u>(18,222)</u>
Deferred income at year end	<u>18,222</u>	<u>52,969</u>

#### 19 Creditors: amounts falling due after one year

	Group		Charity	
	2021 £	2020 £	2021 £	2020 £
Bank loans	47,500	-	-	-
Other loans	-	23,683	-	23,683
	<u>47,500</u>	<u>23,683</u>	<u>-</u>	<u>23,683</u>

#### Group

Included in the creditors are the following amounts due after more than five years:

	2021 £
After more than five years by instalments	<u>7,500</u>

## **Carer Support South Lakes**

### **Notes to the Financial Statements for the Year Ended 31 March 2021**

#### **20 Commitments**

##### **Charity**

##### **Capital commitments**

At 31st March, 2018 the company had commitments under non- cancelling operating leases as follows:  
The amounts due within one year are £1,260 and the remaining balance of £315 is due within 2 to 5 years.  
The rent is on a one month rolling basis.  
The total amount contracted for but not provided in the financial statements was £Nil (2020 - £3,075).

## Carer Support South Lakes

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 21 Funds

Group	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
<b>Unrestricted funds</b>				
<i>General</i>				
General funds	11,180	275,540	(220,329)	66,391
<i>Designated</i>				
Core reserve	47,500	-	-	47,500
<b>Total unrestricted funds</b>	<b>58,680</b>	<b>275,540</b>	<b>(220,329)</b>	<b>113,891</b>
<b>Restricted funds</b>				
Cumbria Community Foundation	-	9,000	(9,000)	-
Reach Fund	-	12,500	(12,500)	-
First Ark - LPA	3,781	-	(3,781)	-
Children in Need - Young Carers	-	35,896	(26,490)	9,406
Frieda Scott Trust	-	13,000	(13,000)	-
Carers Trust Peer Support Groups	-	600	(600)	-
Dementia	-	17,500	(17,500)	-
Eric Wright Charitable Trust	-	15,000	(15,000)	-
Francis Scott Trust	-	5,098	-	5,098
Restricted donations	-	97,118	(90,746)	6,372
Big Lottery	-	-	(6,000)	-
Dowager Peel Trust	6,000	-	(5,000)	-
Hadfield	5,000	-	-	-
Cumberland Building Society -	-	6,387	(6,387)	-
Cconnect	-	21,410	-	21,410
CCF - Cconnect	-	6,387	(6,387)	-
Cumbria CVS - NCI	-	8,696	-	8,696
CCC - YC grant	-	5,000	-	5,000
SLDC - YC activities	-	4,863	-	4,863
CCF Castle Green	-	2,000	(2,000)	-
Kendal Town Council	-	234	(234)	-
Charities Trust	-	-	-	-
<b>Total restricted funds</b>	<b>14,781</b>	<b>260,689</b>	<b>(214,625)</b>	<b>60,845</b>
<b>Total funds</b>	<b>73,461</b>	<b>536,229</b>	<b>(434,954)</b>	<b>174,736</b>

## Carer Support South Lakes

### Notes to the Financial Statements for the Year Ended 31 March 2021

	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Balance at 31 March 2020 £
<b>Unrestricted funds</b>				
<i>General</i>				
General funds	2,509	293,833	(285,162)	11,180
<i>Designated</i>				
Core reserve	47,500	-	-	47,500
<b>Total unrestricted funds</b>	<u>50,009</u>	<u>293,833</u>	<u>(285,162)</u>	<u>58,680</u>
<b>Restricted funds</b>				
CCC Young Carers	-	10,523	(10,523)	-
Cumbria Community Foundation	-	6,000	(6,000)	-
First Ark - LPA	13,439	-	(9,658)	3,781
Children in Need - Young Carers	-	22,187	(22,187)	-
Frieda Scott Trust	15,000	-	(15,000)	-
Carers Trust Peer Support Groups Dementia	-	300	(300)	-
Eric Wright Charitable Trust	17,500	-	(17,500)	-
Big Lottery	-	6,802	(6,802)	-
WCEF	-	6,002	(6,002)	-
Dowager Peel Trust	-	6,000	-	6,000
Hadfield	-	5,000	-	5,000
Michelle Jurd Trust	-	1,000	(1,000)	-
Rank Foundation	-	750	(750)	-
<b>Total restricted funds</b>	<u>45,939</u>	<u>64,564</u>	<u>(95,722)</u>	<u>14,781</u>
<b>Total funds</b>	<u>95,948</u>	<u>358,397</u>	<u>(380,884)</u>	<u>73,461</u>

## Carer Support South Lakes

### Notes to the Financial Statements for the Year Ended 31 March 2021

Charity	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
<b>Unrestricted funds</b>				
<i>General</i>				
General funds	29,266	270,400	(208,769)	90,897
<i>Designated</i>				
Core reserve	47,500	-	-	47,500
<b>Total unrestricted funds</b>	<b>76,766</b>	<b>270,400</b>	<b>(208,769)</b>	<b>138,397</b>
<b>Restricted funds</b>				
Cumbria Community Foundation	-	9,000	(9,000)	-
Reach Fund	-	12,500	(12,500)	-
First Ark - LPA	3,781	-	(3,781)	-
Children in Need - Young Carers	-	35,896	(26,490)	9,406
Frieda Scott Trust	-	13,000	(13,000)	-
Carers Trust Perr Support Groups				
Dementia	-	600	(600)	-
Eric Wright Charitable Trust	-	17,500	(17,500)	-
Francis Scott Trust	-	15,000	(15,000)	-
Restricted donations	-	5,098	-	5,098
Big Lottery	-	97,118	(90,746)	6,372
Dowager Peel Trust	6,000	-	(6,000)	-
Hadfield	5,000	-	(5,000)	-
Cumberland Building Society -				
Cconnect	-	6,387	(6,387)	-
CCF - Cconnect	-	21,410	-	21,410
Cumbria CVS - NCI	-	6,387	(6,387)	-
CCC - YC grant	-	8,696	-	8,696
SLDC - YC activities	-	5,000	-	5,000
CCF Castle Green	-	4,863	-	4,863
Kendal Town Council	-	2,000	(2,000)	-
Charities Trust	-	234	(234)	-
<b>Total restricted funds</b>	<b>14,781</b>	<b>260,689</b>	<b>(214,625)</b>	<b>60,845</b>
<b>Total funds</b>	<b>91,547</b>	<b>531,089</b>	<b>(423,394)</b>	<b>199,242</b>

## Carer Support South Lakes

### Notes to the Financial Statements for the Year Ended 31 March 2021

	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Balance at 31 March 2020 £
<b>Unrestricted funds</b>				
<i>General</i>				
General funds	2,509	273,926	(247,169)	29,266
<i>Designated</i>				
Core reserve	47,500	-	-	47,500
<b>Total unrestricted funds</b>	<u>50,009</u>	<u>273,926</u>	<u>(247,169)</u>	<u>76,766</u>
<b>Restricted funds</b>				
CCC Young Carers	-	10,523	(10,523)	-
Cumbria Community Foundation	-	6,000	(6,000)	-
First Ark - LPA	13,439	-	(9,658)	3,781
Children in Need - Young Carers	-	22,187	(22,187)	-
Frieda Scott Trust	15,000	-	(15,000)	-
Carers Trust Perr Support Groups				
Dementia	-	300	(300)	-
Eric Wright Charitable Trust	17,500	-	(17,500)	-
Big Lottery	-	6,802	(6,802)	-
WCEF	-	6,002	(6,002)	-
Dowager Peel Trust	-	6,000	-	6,000
Hadfield	-	5,000	-	5,000
Michelle Jurd Trust	-	1,000	(1,000)	-
Rank Foundation	-	750	(750)	-
<b>Total restricted funds</b>	<u>45,939</u>	<u>64,564</u>	<u>(95,722)</u>	<u>14,781</u>
<b>Total funds</b>	<u>95,948</u>	<u>338,490</u>	<u>(342,891)</u>	<u>91,547</u>

The specific purposes for which the funds are to be applied are as follows:

Frieda Scott Trust, Cumbria Community Foundation and Comic Relief were grants for the Charity's Dementia work.

The Gannett Foundation Grant was for Life skill training for young carers.

## Carer Support South Lakes

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 22 Analysis of net assets between funds

##### Group

	Unrestricted funds		Restricted funds	Total funds at 31 March 2021
	General	Designated		
	£	£	£	£
Tangible fixed assets	5,240	-	-	5,240
Current assets	151,265	47,500	60,845	259,610
Current liabilities	(42,614)	-	-	(42,614)
Creditors over 1 year	(47,500)	-	-	(47,500)
<b>Total net assets</b>	<b>66,391</b>	<b>47,500</b>	<b>60,845</b>	<b>174,736</b>

	Unrestricted funds		Restricted funds	Total funds at 31 March 2020
	General	Designated		
	£	£	£	£
Tangible fixed assets	2,378	-	-	2,378
Current assets	96,047	47,500	14,781	158,328
Current liabilities	(63,562)	-	-	(63,562)
Creditors over 1 year	(23,683)	-	-	(23,683)
<b>Total net assets</b>	<b>11,180</b>	<b>47,500</b>	<b>14,781</b>	<b>73,461</b>

## Carer Support South Lakes

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### Charity

	Unrestricted funds		Restricted funds £	Total funds at 31 March 2021 £
	General £	Designated £		
Intangible fixed assets	4,344	-	-	4,344
Current assets	126,068	47,500	60,845	234,413
Current liabilities	(39,515)	-	-	(39,515)
<b>Total net assets</b>	<b>90,897</b>	<b>47,500</b>	<b>60,845</b>	<b>199,242</b>

	Unrestricted funds		Restricted funds £	Total funds at 31 March 2020 £
	General £	Designated £		
Tangible fixed assets	1,034	-	-	1,034
Current assets	114,877	47,500	14,781	177,158
Current liabilities	(62,962)	-	-	(62,962)
Creditors over 1 year	(23,683)	-	-	(23,683)
<b>Total net assets</b>	<b>29,266</b>	<b>47,500</b>	<b>14,781</b>	<b>91,547</b>

#### 23 Related party transactions

##### Charity

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

##### Carers Support Cumbria

(Carer Support South Lakes is a member of Carers Support Cumbria, which is a consortium with other Carers Charities within Cumbria. During the year Carer Support South Lakes received £218,664 (2020 - £218,664) of CCC contracted unrestricted funds via the consortium.)

At the balance sheet date the amount due to/from Carers Support Cumbria was £Nil (2020 - £Nil).