

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**

### **Contents**

Reference and Administrative Details	1
Trustees' Report	2 to 11
Independent Examiner's Report	12
Consolidated Statement of Financial Activities	13 to 14
Consolidated Balance Sheet	15
Balance Sheet	16
Consolidated Statement of Cash Flows	17
Statement of Cash Flows	18
Notes to the Financial Statements	19 to 43

## **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 (EHP). 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.

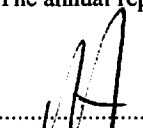
The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the parent charitable company and the group and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible 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
Total income		<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	<u>(241,849)</u>	<u>(174,642)</u>	<u>(416,491)</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	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	244,588	169,818
		288,312	170,216
<b>Creditors: Amounts falling due within one year</b>	18	(63,457)	(55,287)
<b>Net current assets</b>		224,855	114,929
<b>Net assets</b>		226,674	120,278
<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		101,435	95,550
<b>Total funds</b>	21	226,674	120,278

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	238,805	163,888
		287,712	193,928
<b>Creditors: Amounts falling due within one year</b>	18	(62,858)	(54,688)
<b>Net current assets</b>		224,854	139,240
<b>Net assets</b>		226,673	143,992
<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		101,434	119,264
<b>Total funds</b>	21	226,673	143,992

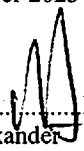
For the financial year ending 31 March 2020 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**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.

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

## 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	<u>140</u>	<u>-</u>
		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		<u>6,787</u>	<u>32,774</u>
Net cash flows from operating activities		<u>73,480</u>	<u>(60,218)</u>
<b>Cash flows from investing activities</b>			
Interest receivable and similar income	6	1,894	23
Purchase of tangible fixed assets	15	<u>(457)</u>	<u>(3,683)</u>
Net cash flows from investing activities		<u>1,437</u>	<u>(3,660)</u>
Net increase/(decrease) in cash and cash equivalents		74,917	(63,878)
Cash and cash equivalents at 1 April		<u>163,888</u>	<u>227,766</u>
Cash and cash equivalents at 31 March		<u><u>238,805</u></u>	<u><u>163,888</u></u>

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

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

## **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:

<b>Asset class</b>	<b>Depreciation method and rate</b>
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 Chartable 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

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

#### 6 Investment income

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

## 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
		<u>11,389</u>	<u>11,389</u>
	Note	Unrestricted funds General £	Total 2022 £
Other direct costs of generating voluntary income		1,650	1,650
		<u>1,650</u>	<u>1,650</u>

##### 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
		<u>53,114</u>	<u>-</u>	<u>53,114</u>
	Note	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
		<u>54,347</u>	<u>16,869</u>	<u>71,216</u>

## 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

	Unrestricted funds General £	Total 2023 £
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>
	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
	<u>18,604</u>	<u>18,604</u>

#### 10 Net incoming/outgoing resources

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

	2023 £	2022 £
Loss on disposal of fixed assets held for the group's own use	280	-
Depreciation of fixed assets	<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	3,331	3,605
	<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

	Furniture and equipment £	Total £
<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>	
	2023 £	2022 £	2023 £	2022 £
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>	
	2023 £	2022 £	2023 £	2022 £
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>63,457</u>	<u>55,287</u>	<u>62,858</u>	<u>54,688</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>57,783</u>	<u>50,996</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>	<u>95,550</u>	<u>311,955</u>	<u>(306,070)</u>	<u>101,435</u>
<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>	<u>24,728</u>	<u>320,731</u>	<u>(220,220)</u>	<u>125,239</u>
<b>Total funds</b>	<u><u>120,278</u></u>	<u><u>632,686</u></u>	<u><u>(526,290)</u></u>	<u><u>226,674</u></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	66,391	279,601	(297,942)	48,050
<i>Designated</i>				
Core reserve	47,500	-	-	47,500
<b>Total unrestricted funds</b>	<u>113,891</u>	<u>279,601</u>	<u>(297,942)</u>	<u>95,550</u>
<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>	<u>60,845</u>	<u>155,394</u>	<u>(191,511)</u>	<u>24,728</u>
<b>Total funds</b>	<u><u>174,736</u></u>	<u><u>434,995</u></u>	<u><u>(489,453)</u></u>	<u><u>120,278</u></u>



## 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>	<u>119,264</u>	<u>311,955</u>	<u>(329,785)</u>	<u>101,434</u>
<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>	<u>24,728</u>	<u>320,731</u>	<u>(220,220)</u>	<u>125,239</u>

## **Carer Support South Lakes**

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

	<b>Balance at 1 April 2022 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Balance at 31 March 2023 £</b>
<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>	<u>138,397</u>	<u>278,414</u>	<u>(297,547)</u>	<u>119,264</u>
<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>	<u>60,845</u>	<u>155,394</u>	<u>(191,511)</u>	<u>24,728</u>
<b>Total funds</b>	<u><u>199,242</u></u>	<u><u>433,808</u></u>	<u><u>(489,058)</u></u>	<u><u>143,992</u></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 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)
Total net assets	<u>53,935</u>	<u>47,500</u>	<u>125,239</u>	<u>226,674</u>

	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)
Total net assets	<u>48,050</u>	<u>47,500</u>	<u>24,728</u>	<u>120,278</u>

##### 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)
Total net assets	<u>53,934</u>	<u>47,500</u>	<u>125,239</u>	<u>226,673</u>

	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)
Total net assets	<u>71,764</u>	<u>47,500</u>	<u>24,728</u>	<u>143,992</u>

## **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).