

UMBRELLA DERBY & DERBYSHIRE

England & Wales · Charity number 1150203

Details

Other names UMBRELLA

Status Registered

Legal form Charitable company

Company number [07904108](#)

Registered 2012-12-17

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

Contact

Address 64 Birdcage Walk
Mackworth
Derby
DE22 4LD

Phone 01332521229

Email admin@umbrella.uk.net

Website www.umbrella.uk.net

Activities

Objects: The relief of Disabled and /or sick Children, young adults and their families and carers through the provision of support groups to provide information, facilities, equipment, amenities and such other activities as the directors deem appropriate to their needs.

Activities: Provision of activities and support for children, and young adults, with disabilities, and their families in Derby and Derbyshire.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, Recreation
- **Who:** Children/young People, People With Disabilities

Geography

- Derby City
- Derbyshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,065,071	£1,006,348	£545,582	56
2024-03-31	£900,997	£891,035	£486,779	56
2023-03-31	£742,057	£769,414	£476,669	40
2022-03-31	£716,472	£781,012	£504,248	40
2021-03-31	£823,871	£673,924	£568,695	49

Trustees

Name	Role	Appointed
Katie Bregazzi		2025-06-18
Magali Veronique Topley		2025-04-16
Oliver Jan Zygmund Maxwell		2025-06-18
Patrick Welsh		2025-06-18
Rebecca Mary Sutton		2024-01-09
Richard Vasey		2022-04-06
Victoria Jane Elizabeth Pealing		2025-04-16
Wayne Anthony Cook		2020-08-12
Zowie Leanne Hunt		2023-08-09

UMBRELLA DERBY & DERBYSHIRE

England & Wales - Charity number 1150203

Accounts



UMBRELLA DERBY & DERBYSHIRE

FINANCIAL STATEMENTS

31 MARCH 2025

**Charity Number 1150203
Company Number 07904108**

**Bourne & Co
6 Lichfield Street
Burton-on-Trent
Staffordshire
DE14 3RD**

MONDAY



AECM2Y1S
A13 06/10/2025 #33
COMPANIES HOUSE

UMBRELLA DERBY & DERBYSHIRE

FINANCIAL STATEMENTS

31 MARCH 2025

Contents	Pages
Reference and administrative details	1
Trustees' report	2 to 8
Report of the Independent Auditors	9 to 11
Statement of Financial Activities	12
Balance Sheet	13 to 14
Statement of Cash Flows	15
Notes to financial statements	16 to 29

UMBRELLA DERBY & DERBYSHIRE

REFERENCE AND ADMINISTRATIVE DETAILS

The Board of Trustees / Directors

Nigel Farrow	Chair
Ruth Pownall	Vice Chair
Zowie Hunt	Treasurer
Sharon Insull	
Wayne Cook	
Richard Vasey	
Rebecca Sutton	
Andrew Seymour	Resigned on 17 February 2025
John Russell	Resigned on 2 October 2024
Vicky Pealing	Appointed 16 April 2025
Magali Topley	Appointed 16 April 2025
Oliver Maxwell	Appointed 18 June 2025
Patrick Welsh	Appointed 18 June 2025

Chief Executive Laura Bowey (Appointed June 2025)
Previously Ann Rowlands MBE (Resigned End May-25)

Registered Office Umbrella House
64 Birdcage Walk
Mackworth
DERBY
DE22 4LD

Statutory Auditor Bourne & Co
6 Lichfield Street
Burton-on-Trent
DE14 3RD

Bankers Barclays Bank plc
22-26 St Peters Street
Derby
DE1 1SH

**UMBRELLA DERBY & DERBYSHIRE
TRUSTEES' REPORT
YEAR ENDED 31 MARCH 2025**

The directors who are also trustees have pleasure in presenting their report and unaudited financial statements of the charity for the year ended 31 March 2025.

Principal activities

The principal activity of the charity is to advance and support the relief of disabled and/or sick children and young adults and to promote research and awareness of the related courses of treatment of this sector. This is in accordance with the objects contained in the Memorandum and Articles of Association, the charity's governing document.

Directors

The Directors who served during the year are shown on page 1.

OBJECTIVES AND ACTIVITIES

Charitable objectives

To advance and support charities and charitable purposes and in particular but without prejudice to the generality of the foregoing: (1) The relief of disabled and/or sick children. (2) The provision of information to or for the benefit of disabled and/or sick children. (3) The provision (and assisting in the provision) of facilities, equipment and amenities for the treatment or welfare of disabled and/or sick children. (4) The relief in cases of financial need, hardship or distress of disabled or sick children and of their relatives. (5) The promotion of research into the causes and treatment of disabled and/or sick children and the publication of the results thereof. Umbrella is a registered charity supporting children and young people with disabilities and their families who live in Southern Derbyshire. The following summarises our services and achievements.

**UMBRELLA DERBY & DERBYSHIRE
TRUSTEES REPORT
YEAR ENDED 31 MARCH 2025**

ACHIEVEMENTS AND PERFORMANCE

CHAIR'S REPORT

A momentous year! Our much-loved Chief Executive, Ann Rowlands, announced her retirement after 29 years with Umbrella, retiring in the summer of 2025. We appointed a very worthy successor - Laura Bowey - who is only our third chief Executive since Umbrella was founded in 1986. Laura brings a wealth of experience to the role, in particular, she will help us to make better use of technology to continue to effectively deliver high quality services.

Demand for our services continues to grow, given the budget pressures within our two local authorities and the NHS – we deliver services to over 2,000 families each year. Over the last year we have started an 'Early Intervention' service to empower parents and carers around the time of diagnosis – giving information, advice and support to parents and carers is part of the DNA of Umbrella.

Thanks to the hard work, skill and dedication of our Staff, Volunteers and Trustees we continue to make a real difference to the lives of local parents/carers and disabled young adults, young people and children. Our work is appreciated:

It was a great day to spend with the family and others who are neurodivergent. It was lovely to feel part of a community of people.

The children had a new experience and all were very happy and tired. The Umbrella team were very supportive and caring. In view of all the family worries at the moment it was a blessing

Accessing the Umbrella play scheme was easy and the staff are great. My daughter thoroughly enjoyed her day trips out and playing at the umbrella house. Having access to this was extremely helpful for me to unwind and do things that are difficult when I'm caring for Z full time. The scheme is great and has been a good way for Z to meet people in the holiday season.

I really enjoy attending Youth Club, I really like the activities that are put on, and meeting up with friends

I attended the support group in Duffield last week, the artist Lois was with us, it was an amazing experience. The session was amazing, it was so effective it helped me turn a huge corner in my emotional health

I would like to thank you again for organising such a wonderful event for all the Umbrella carers, it was such a relaxing environment to participate in with such enlightening activities and motivating speakers who have endured such struggles in raising their loved ones in such challenging circumstances

C has really benefited from accessing the Umbrella Holiday activity and food playscheme....the team at Umbrella have worked so hard to help settle him in, showing genuine interest in what he enjoys and making sure he feels included. For me, it also provides much-needed respite, knowing he is happy, safe, and engaged in activities that support his confidence and independence.

At this AGM Ruth Pownall and Sharon Insull will be stepping down from the Trustee group – Ruth is a former employee, friend of Umbrella and Trustee since 2008. Sharon has been a Trustee since 2017. I would like to thank them both for their invaluable service over the years. Both will be missed.

**UMBRELLA DERBY & DERBYSHIRE
TRUSTEES REPORT
YEAR ENDED 31 MARCH 2025**

Next year we will be celebrating our 40th anniversary. The outlook is challenging, but I have every confidence that we will continue to thrive providing invaluable services to disabled children, young people, young adults and their parents, and carers.

Nigel Farrow

Chair

UMBRELLA DERBY & DERBYSHIRE TRUSTEES REPORT YEAR ENDED 31 MARCH 2025

PUBLIC BENEFIT

Umbrella provides support to disabled children, young adults, and their families within the Southern Derbyshire catchment area. The support and activities provided are Government funded via Local Government and Health or funded from independent grants and/or donations.

The services and activities provided are open to all disabled children and their families, subject to availability, funding and funder conditions.

In practice, due to the wide range of disabilities supported, some activities are more appropriate for some children than others. Our Care Quality Commission (CQC) allows Umbrella to support children and young adults with complex needs in their own homes.

Our services rely extensively on our team of volunteers. The volunteer service plays an important part in the personal development of the adults who form our volunteer pool.

Umbrella Derby & Derbyshire Limited continually strives to extend its services and activities. These new activities are initially funded from public or corporate donations, and our own reserves. As the new services become established, we progressively seek to obtain mainstream funding contracts to continue the service.

FINANCIAL REVIEW

We are pleased to present the financial statements for the year, showing a final net income of £58k achieved for the financial period and £90k of net income excluding depreciation. The result is a considered another fantastic, hard-earned achievement, given continued difficult economic conditions and the cost of living struggles experienced by many, and most notably charitable organisations.

This year is the first that we have required a statutory financial statement audit, due to the increase in income over the £1m statutory audit threshold during the period, arising from growth in earned income as shown in note 3.

Our balance sheet remains strong with total net assets of £545k, which includes our owned registered office, Umbrella House, as our main asset. Overall, there was a £82k increase (34.1%) in net current assets compared to 31 March 2024, including a strong cash balance of £332k plus £111k of invoiced and recoverable debtors, both increased over prior year due to the increase in earned income. Payroll costs remained a significant proportion of our total costs, increasing a further 12.1% year on year, as shown in note 8, given the nature of our charitable activities.

For a number of our support services, Local Authority funding continues to be insufficient to cover the rising costs of running these and therefore we are reliant on additional fundraising to meet the full costs of providing such services.

We are extremely fortunate to continue to have a strong network of supporters and advocates of Umbrella, who work tirelessly to assist in raising additional funds to supplement our existing income streams. Such donations during the period have helped to cover additional payroll costs arising due to statutory National Living and Minimum Wage increases, plus the ability to withstand other general cost increases and ensure the continuity of our clubs and service offerings.

**UMBRELLA DERBY & DERBYSHIRE
TRUSTEES REPORT
YEAR ENDED 31 MARCH 2025**

FINANCIAL REVIEW (continued)

As a result of generous donations and legacies received in the period, we are very fortunate to be able to keep a strong level of additional unrestricted reserves going into 2025/26, which looks set to be another difficult year for both charities and businesses.

Reserves Policy

The company's reserves policy is to hold 3 months expenditure in general reserves. This currently equates to about £250k. The Trustees are satisfied that, as at 31 March 2025, sufficient general, unrestricted reserves are held in line with the policy.

PLANS FOR FUTURE PERIODS

Given the continued high cost base associated with providing our services and the increase of such ongoing into the next financial year, our aim for 2025/26 again is to breakeven, after depreciation.

The financial result of our charity remains highly dependant on some factors outside of our control, such as political polices regarding Local Authority funding and National Living Wage increases. We endeavour to keep costs within our control to a minimum, whilst retaining a focus on the quality of the delivery of our services and in the best interests of our employees and volunteers, as well as identifying further funding opportunities and maximising the delivery of chargeable services.

For 2025/26, there are further payroll cost increases to be incurred due to additional National Living and Minimum wage rises, alongside a 1.2% increase in Employers National Insurance and a reduction in the applicable thresholds, all effective from April 2025 and which will have a significant impact on both net income and cash flow.

We are continuing to invest in our technology resources to assist with more efficient, streamlined processes and procedures. Further, more general, cost increases are expected in running our operations therefore the general reserves carried forward, arising from the profit achieved in 2024/25, will assist with maintaining the financial stability of our charity, as well as allowing us to invest further into the support and well-being of our much appreciated employees and volunteers.

UMBRELLA DERBY & DERBYSHIRE TRUSTEES REPORT YEAR ENDED 31 MARCH 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity was initially established on 26 April 1988 and registered as a charity on 1 December 1988, registered charity number 700884. Since April 2013, it has been operating as a Company Limited by Guarantee (Company no 07904108, Charity no 1150203) and operates from the Registered Office, which is Umbrella House, 64 Birdcage Walk, Derby, DE22 4LD. The charity is governed by its constitution as amended on 12 June 1997. There have been no further amendments since that date.

Organisational Structure

The charity is managed by the board of directors/trustees. The board of directors has given limited powers to the Chief Executive, who reports formally to the board through regular board meetings and communications.

Policies and procedures for induction and training of trustees

We provide an in person and online induction and training programme for directors/trustees to ensure they are fully prepared for their roles.

Risk Mitigation Policy

Where appropriate, systems or procedures are established to mitigate the risks the charity faces. The risk register is regularly reviewed and reassessed in line with strategic and economic developments, alongside the business plan.

The significant external risks to funding are an ongoing issue that is continually monitored with also a view to diversification of funding sources and activities. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with all statutory obligations (such as Health and Safety, Human Resources, safeguarding, DBS checks etc) for all staff, volunteers, clients and visitors to the charity where considered applicable, alongside the required insurance policies.

Pay Policy for Key Management Personnel

The Trustees of Umbrella Derby & Derbyshire set the pay structure of the senior management team via a review undertaken by a Remuneration Panel comprising of three members of the Board.

Independent Auditor

Bourne & Co. are re-elected as auditor at the AGM.

**UMBRELLA DERBY & DERBYSHIRE
TRUSTEES REPORT
YEAR ENDED 31 MARCH 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT (Continued)

The trustees (who are also the directors of Umbrella Derby & Derbyshire for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which 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 the income and expenditure, of the charitable company for that period.

In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charity SORP.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- 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 which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Small Company Provisions

This report has been prepared in accordance with the special provisions for small companies under part 15 of the Companies Act 2006.

Signed on behalf of the trustees



Zowie Hunt
Treasurer

Approved by the trustees on 17 September 2025

**UMBRELLA DERBY & DERBYSHIRE
REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES
YEAR ENDED 31 MARCH 2025**

Opinion

We have audited the financial statements of Umbrella Derby & Derbyshire for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue. Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**UMBRELLA DERBY & DERBYSHIRE
REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES
YEAR ENDED 31 MARCH 2025**

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

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

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

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

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

Our responsibilities for the audit of the financial statements

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

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

**UMBRELLA DERBY & DERBYSHIRE
REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES
YEAR ENDED 31 MARCH 2025**

below:

- Discussions and correspondence with management, including known or suspected instances of non-compliance with laws and regulations and fraud
- Reviewing nominal ledger transactions with particular emphasis on journal entries posted by management
- Being alert throughout our work for anything considered unusual by virtue of size or nature.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Other matters which we are required to address

The comparative figures were unaudited. However, as a part of our audit procedures carried out on the year ended 31 March 2025 financial statements, we have been able to obtain sufficient audit evidence to support the opening balance position of the charity and therefore, our audit opinion has not been modified.

Use of our report

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

Bourne & Co

Callum Edwards (BFP ACA)

Bourne & Co
6 Lichfield Street
Burton-on-Trent
DE14 3RD
Date: 17/9/25

UMBRELLA DERBY & DERBYSHIRE
STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING INCOME & EXPENDITURE ACCOUNT)
YEAR ENDED 31 MARCH 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
INCOME					
Donations and Legacies	2	75,789	18,490	94,279	108,447
Charitable Activities	3	619,531	296,995	916,526	746,963
Other trading Activities	4	48,083	225	48,308	36,140
Investment Income	5	4,085	-	4,085	3,777
Other income	6	1,873	-	1,873	5,670
		<hr/>	<hr/>	<hr/>	<hr/>
TOTAL INCOME		749,361	315,710	1,065,071	900,997
EXPENDITURE					
Charitable Activities	7	696,265	310,083	1,006,348	-891,035
		<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURE		696,265	310,083	1,006,348	-891,035
NET GAINS/(LOSSES) ON INVESTMENTS	11	80	-	80	148
		<hr/>	<hr/>	<hr/>	<hr/>
NET INCOMING/(OUTGOING) RESOURCES/NET INCOME/(EXPENDITURE) BEFORE TRANSFERS		53,176	5,627	58,803	10,110
Transfers Between Funds	14	4,623	(4,623)	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
NET MOVEMENT IN FUNDS FOR THE YEAR		57,799	1,004	58,803	10,110
Total fund Balances at 1 April 2024		328,036	158,743	486,779	476,669
		<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUND BALANCES AT 31 MARCH 2025		385,835	159,747	545,582	486,779
		<hr/>	<hr/>	<hr/>	<hr/>

The notes on pages 16 to 29 form part of the financial statements

**UMBRELLA DERBY & DERBYSHIRE
BALANCE SHEET
AT 31 MARCH 2025**

		2025		2024	
Note	£	£	£	£	£
Fixed Assets					
Tangible Assets	10		220,732		244,507
Current Assets					
Investments	11	6,968		6,888	
Debtors	12	117,611		95,079	
Cash at Bank and in Hand		332,756		299,953	
		457,335		401,920	
Creditors: amounts falling due within one year	13	(132,485)		(159,648)	
Net Current Assets			324,850		242,272
Total assets less current liabilities			545,582		486,779
Net Assets			545,582		486,779
Funds					
Unrestricted					
Designated Funds	15				
Staff redundancy Provision			126,503		96,616
Legacy Fund			-		25,161
Other Charitable Funds					
General Reserves	15		259,332		206,259
Restricted	16		159,747		158,743
Total Charity Funds	17		545,582		486,779

The notes on pages 16 to 29 form part of the financial statements

**UMBRELLA DERBY & DERBYSHIRE
BALANCE SHEET
AT 31 MARCH 2025**

Directors' responsibilities:

- (i) The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to the accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

These financial statements were approved and authorised for issue by the Trustees on 17 September 2025 and are signed on their behalf by:

Nigel Farrow

Nigel Farrow
Chair of Trustees

Registered Number 07904108

UMBRELLA DERBY & DERBYSHIRE
STATEMENT OF CASH FLOWS
AT 31 MARCH 2025

	Note	2025		2024	
		£	£	£	£
Cash inflows/(outflows) from operating activities					
Cash generated from operations	22		36,406		120,496
Investing activities					
Purchase of tangible fixed assets		(7,688)		(2,681)	
Interest received		4,085		3,777	
Net cash provided by investing activities			<u>(3,603)</u>		<u>1,096</u>
Net increase/(decrease) in cash and cash equivalents			32,803		121,592
Cash and cash equivalents at beginning of year			<u>299,953</u>		<u>178,361</u>
Cash and cash equivalents at end of year			<u>332,756</u>		<u>299,953</u>
Cash at bank and in hand			<u>332,756</u>		<u>299,953</u>
Net cash and cash equivalents			<u>332,756</u>		<u>299,953</u>

UMBRELLA DERBY & DERBYSHIRE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a. Basis of preparation

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (as updated through Bulletin 1 published on 2 February 2016)
- and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.
The charity constitutes a public benefit entity as defined by FRS 102.

The accounts are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £. The accounts of Umbrella Derby & Derbyshire are prepared in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland.

b. Income recognition policies

Items of income are recognised and included in the accounts when all of the following criteria are met:

- the charity has entitlement to the funds;
- any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

For legacies, entitlement is taken as the earlier of:

- the date on which the charity is aware that probate has been granted;
- the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made; or
- when a distribution is received from the estate.

Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance or provision of other specified services are deferred until the criteria for income recognition are met.

**UMBRELLA DERBY & DERBYSHIRE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025**

1. Accounting policies continued

c. Donated services and facilities

Donated services or facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. On receipt, donated services and facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

d. Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

e. Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside for use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects undertaken by the charity.

f. Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**UMBRELLA DERBY & DERBYSHIRE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025**

1. Accounting policies continued

g. Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:-

Asset Group	Capitalisation	Depreciation (Years)
Land & Buildings, including fees etc	At Original cost	25 years
Refurbishment, including professional fees	At Original cost	5 years
Equipment for new Building	At Original cost	3 years
IT equipment	At Original cost	3 years
Office Equipment	At Original cost	5 years
Leasehold Improvements	At Original cost	40 years

h. Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

i. Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

j. Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

k. Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

l. Pension costs

The charity operates a defined contribution pension scheme for employees. The assets are held separately from those of the charity. The annual contributions payable are charged to the statement of financial activities. These costs reflect the number of members in the scheme.

m. Investments

Investments are stated at market value at the balance sheet date. The SOFA includes those unrealised gains and losses arising from the revaluation of the investment portfolio at the balance sheet date.

**UMBRELLA DERBY & DERBYSHIRE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
2. Donations & Legacies				
Donations	65,789	18,490	84,279	108,447
Legacy	10,000	-	10,000	-
	<u>75,789</u>	<u>18,490</u>	<u>94,279</u>	<u>108,447</u>
Year Ended 31 March 2024	<u>73,586</u>	<u>34,861</u>		<u>108,447</u>
3. Charitable Activities				
Grants/ Income Receivable from				
Derby City Council contract	104,420	3,000	107,420	85,970
Earned income	515,111	-	515,111	474,815
Big Lottery	-	146,022	146,022	119,537
Children in Need	-	15,000	15,000	12,500
Garfield Weston	-	25,000	25,000	6,253
Arts Council	-	-	-	672
The Helen Jean Cope Charity	-	-	-	1,000
St James Place	-	10,000	10,000	-
Masonic Charitable Foundation	-	28,374	28,374	19,138
Community Action Derby	-	30,863	30,863	15,366
Mencap	-	1,581	1,581	2,712
Souter Charitable Trust	-	2,000	2,000	1,000
The John Horseman Trust	-	5,000	5,000	5,000
Vernon Robert Bowmer	-	10,000	10,000	1,500
Happy Days Charity	-	-	-	1,500
The Bailey Thomas Charity	-	3,000	3,000	-
Henry Smith Charity	-	10,833	10,833	-
Toyota	-	4,000	4,000	-
Places for People	-	1,000	1,000	-
Hilton Parish Council	-	1,322	1,322	-
Other	-	-	-	-
	<u>619,531</u>	<u>296,995</u>	<u>916,526</u>	<u>746,963</u>
Year Ended 31 March 2024	<u>555,285</u>	<u>191,678</u>	<u>-</u>	<u>746,963</u>

**UMBRELLA DERBY & DERBYSHIRE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025**

	Unrestricted Funds	Restrict ed Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
4. Other Trading Activities				
Event / Club Income	38,367	-	38,367	30,202
Fundraising	6,121	225	6,346	2,998
Other	3,595	-	3,595	2,940
	<u>48,083</u>	<u>225</u>	<u>48,308</u>	<u>36,140</u>
Year Ended 31 March 2024	<u>25,848</u>	<u>10,292</u>	<u>-</u>	<u>36,140</u>
5. Investment Income				
Bank Interest receivable	3,815	-	3,815	3,524
Dividend Income	270	-	270	253
	<u>4,085</u>	<u>-</u>	<u>4,085</u>	<u>3,777</u>
Year Ended 31 March 2024	<u>3,777</u>	<u>-</u>	<u>-</u>	<u>3,777</u>
6. Other income				
Rental income	1,873	-	1,873	5,670
Year Ended 31 March 2024	<u>5,670</u>	<u>-</u>	<u>-</u>	<u>5,670</u>

**UMBRELLA DERBY & DERBYSHIRE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025**

7. Expenditure

	Children's Services	Adult services	Play & Leisure & Clubs	Family & Early Intervention	Annie's Pj/Allotment	Vols Core /reserve	Total	Restricted	Unrestricted	Total	Total 24-25 adj
Payroll	103,265	329,939	56,405	112,927	-	202,743	805,279	202,199	603,080	805,279	718,733
Cost of Sales	972	8,336	6,901	3,246	181	574	20,210	10,147	10,063	20,210	16,636
Travel & accommodation	2,352	8,410	868	2,070	-	512	14,212	2,946	11,266	14,212	16,574
Activity cost	1,691	6,852	4,760	3,305	136	1,041	17,785	8,056	9,729	17,785	14,094
Volunteer charge	3,948	10,485	6,022	2,660	-	-22,461	654	8,732	-8,078	654	593
Repair & Maintenance	56	38	7	170	8,188	7,099	15,558	3,412	12,146	15,558	12,638
Phone & Broadband	-	-	-	-	-	14,092	14,092	3,000	11,092	14,092	12,743
Utilities	-	-	-	-	9,512	3,720	13,232	3,721	9,511	13,232	14,837
Accountancy	-	-	-	-	-	6,600	6,600	0	6,600	6,600	1,270
Rent + Rates	-	-	-	-	170	569	739	569	170	739	730
Insurance	-	-	-	-	-	10,439	10,439	2,500	7,939	10,439	9,531
Computer & IT costs	-	-	-	288	-	14,631	14,919	5,432	9,487	14,919	14,178
General Admin	-	-	-	70	16	310	396	381	15	396	534
Finance + bank charges	-	-	1	52	-	979	1,032	453	579	1,032	474
Photocopier	-	-	-	-	-	5,872	5,872	1,000	4,872	5,872	2,823
Advertising/Promotional	-	-	449	1,573	-	5,725	7,747	5,987	1,760	7,747	7,002
Fees, Legal & Professional	-	-	-	-	1,082	13,943	15,025	1,103	13,922	15,025	3,694
Printing, Postage & Stationery	-	157	-	-	119	2,566	2,842	2,541	301	2,842	1,771
Training	399	-	-	200	-	2,420	3,019	2,620	399	3,019	4,559
Bad debts	296	-	-	-	-	-	296	-	296	296	0
Staff entertainment & Refreshment	-	130	-	30	-	877	1,037	811	226	1,037	563
Other < £1500 P.A	-	-	-	-	-	-	0	-	0	0	-
Expensed equipment	-	48	309	-	1,982	1,561	3,900	309	3,591	3,900	1,776
Total operating cash expenditure	112,979	364,395	75,722	126,591	21,386	273,812	974,885	265,919	708,966	974,885	855,753
Overhead allocation	55,873	143,037	23,140	32,444	-39,452	-215,042	0	22,133	-22,133	0	0
Depreciation	-	-	48	129	21,939	9,347	31,463	22,031	9,432	31,463	35,282
TOTAL Surplus/(Deficit)	168,852	507,432	98,910	159,164	3,873	68,117	1,006,348	310,083	696,265	1,006,348	891,035

**UMBRELLA DERBY & DERBYSHIRE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025**

	2024-25	2023-24
	£	£
8. Aggregate Payroll costs were:-		
Wages & Salaries	754,518	668,168
Social security costs	36,230	38,212
Pension costs	14,481	12,303
Benefits in Kind	50	50
	805,279	718,733
	805,279	718,733

No employees earned more than £60,000 in the year.
None of the trustees received remuneration during the year.
Trustee travel expenses during the year totalled £nil (2024: £nil).

The key management personnel of the charity, comprise the Trustees, the Chief Executive Officer and Finance Officer.

The total employee benefits of the key management personnel of the charity was £73,224 (2024: £64,763).

Particulars of employees

The average head count of staff employed by the charity during the financial year amounted to

	2024-25	2023-24
Management Staff	3	3
Administrative Staff	4	4
Charitable staff – Contracted/holidays (Activity Support Worker)	38	39
Charitable staff – (Co-ordinators and Family Support)	11	10
	56	56
	56	56

6 (2024: 6) of the above are full time

The average full-time equivalent is as follows: -

Management staff	2.6	2.6
Administrative staff	2.1	2.1
Charitable staff – Contracted/holidays (Activity Support Worker)	15.4	16.6
Charitable staff – (Co-ordinators and Family Support)	7.3	6.8
	27.4	28.1
	27.4	28.1

UMBRELLA DERBY & DERBYSHIRE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025

9. Operating surplus/(deficit)

The Operating surplus/(deficit) is stated after charging: -

	2024-25	2023-24
	£	£
Depreciation	31,463	35,282
Auditor's remuneration/Examiners remuneration (incl VAT)	6,600	1,300
	38,063	36,582

10. Tangible Fixed Assets

	Land & Buildings	Refurbishment	Grounds	Lease	Equipment	IT	Office Equipment & Furniture	Total
Cost								
As at April 2024	192,230	228,146	22,654	7,529	72,647	33,798	15,166	572,170
Additions					1,035	5,809	844	7,688
Disposals						(5,640)		(5,640)
Adjustment								-
As at 31 March 2025	192,230	228,146	22,654	7,529	73,682	33,967	16,010	574,218
Depreciation								
As at April 2024	(99,748)	(119,793)	(10,512)	(1,393)	(51,945)	(32,837)	(11,435)	(327,663)
Charge for year	(7,272)	(5,065)	(4,531)	(301)	(10,705)	(1,288)	(2,301)	(31,463)
Disposal						5,640		5,640
Adjustments	202			95	(547)	(210)	460	-
As at 31 March 2025	(106,818)	(124,858)	(15,043)	(1,599)	(63,197)	(28,695)	(13,276)	(353,486)
Net Book value at 31 March 25	85,412	103,288	7,611	5,930	10,485	5,272	2,734	220,732
% of original cost	44%	45%	34%	79%	14%	16%	17%	38%
At 31 March 2024	92,482	108,353	12,142	6,136	20,702	961	3,731	244,507
	48%	47%	54%	81%	28%	3%	25%	43%

**UMBRELLA DERBY & DERBYSHIRE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025**

11. Investments

	2024-25	2023-24
	£	£
HSBC Shares	6,888	6,740
Unrealised profit/(loss) on shares	80	148
	<u>6,968</u>	<u>6,888</u>

12. Debtors

	2024-25	2023-24
	£	£
Trade Debtors	111,353	90,973
Prepayments	5,790	3,192
Accrued Income	468	914
	<u>117,611</u>	<u>95,079</u>

13. Creditors: Amounts falling due within one year

	2024-25	2023-24
	£	£
Trade creditors	4,704	4,313
Other taxes and social security	9,833	-
Accruals	12,659	4,092
Deferred revenue	105,289	151,243
	<u>132,485</u>	<u>159,648</u>

14. Leasing Agreements

Minimum lease payments under non-cancellable operating leases fall due as follows.

	2024-25	2023-24
	£	£
Within one year	9,225	15,362
Between one and five years	8,974	18,199
In more than five years	-	-
	<u>18,199</u>	<u>33,561</u>

UMBRELLA DERBY & DERBYSHIRE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025

15. Unrestricted Funds: Movements in year

	Balance 1 April 2024 £	Incoming Resources £	Resources expended £	Transfers £	Balance 31 March 2025 £
Designated Funds					
Staff redundancy					
Contingency	96,616	-	-	29,887	126,503
Legacy fund designated	25,161	-	-	(25,161)	-
General Reserves	206,259	749,441	(696,265)	(103)	259,332
	<u>328,036</u>	<u>749,441</u>	<u>(696,265)</u>	<u>4,623</u>	<u>385,835</u>

16. Restricted Funds: Movements in year

	Balance 1 April 2024 £	Incoming Resources £	Resources expended £	Transfers £	Balance 31 March 2025 £
Family Support- Big Lottery	5,200	131,216	(118,857)		17,559
Places for People Garfield Weston	-	1,000	(1,000)		-
Derby City Council	-	25,000	(25,000)		-
Children in Need	-	3,000	(2,120)		880
The Big Lottery	-	15,000	(15,000)		-
The John Horseman Trust	-	14,806	(14,806)		-
Masonic Charitable Foundation	-	5,000	(5,000)		-
St James Place	-	28,374	(28,336)		38
Community Action Derby	-	10,000	(10,000)		-
Mencap - boxing	-	30,863	(21,863)		9,000
The Bailey Thomas Charity	-	1,581	(710)		871
Vernon Robert Bowmer Trust	-	3,000	(3,000)		-
Annie's Place/Allotment	153,543	10,000	(10,000)		-
Henry Smith Charity	-	10,833	(6,570)	-4623	127,136
Toyota	-	4,000	(4,000)		4,263
Souter Charitable Trust	-	2,000	(2,000)		-
Anonymous - marketing	-	16,667	(16,667)		-
Hilton Parish Council	-	1,322	(1,322)		-
Other	-	2,048	(2,048)		-
	<u>158,743</u>	<u>315,710</u>	<u>(310,083)</u>	<u>(4,623)</u>	<u>159,747</u>

17. **Analysis of Net assets between funds
2024-25**

	Tangible Fixed Assets £	Net Assets /liabilities	Total £
Restricted Funds			
Family Support-Lottery	674	16,885	17,559
Henry Smith Charity	674	3,589	4,263
Mencap	-	871	871
Masonic Charitable Foundation	-	38	38
Community Action Derby	-	9,000	9,000
Annies Place/Allotment	128,016	-	128,016
	129,364	30,383	159,747
Unrestricted Funds			
Staff redundancy provision	-	126,503	126,503
Designated Legacy Fund	-	-	-
General reserves	91,368	167,694	259,332
	91,368	294,467	385,835
Total Funds	220,732	324,850	545,582

18. RESTRICTED FUNDS

As Umbrella Derby & Derbyshire Limited continues to develop and expand its services, the scope, funding and content of most services has changed. Whilst we continue to monitor individual contract expenditure against the agreed funding bases, it is important to recognise the current cost of each service, including full recovery of overheads, as a basis for future funding bids. As the funding basis changes the split between restricted and unrestricted funds needs to be carefully monitored and the corresponding expenditure allocated accordingly.

The following provides a brief description of those restricted funds stated in note 16

The Big Lottery - This funding supports our Family Support Services. We started the financial with an underspend from the previous year but this was spent along with the remaining funding stream for this project by the 31st Oct 2024 which was the end date of our 3 year agreement with the Lottery. We have secured a new 3 year agreement, £ 499,821, which started on the 1st Dec 2025 and provides continuation of our valued Family Support Service. As of 31st March 2025 we had an underspend of £ 17,559 due to staffing changes and delayed activity delivery.

Places for People – This funding provided resources for Family Support training at the start of the year.

Garfield Weston – This funding was secured to contribute to our core organisational costs and was allocated accordingly. The £ 25,000 is part year 1 and 2 of a 3 year £ 75,000 funding agreement which started 1st Jan 2024.

Derby City Council - the £ 3,000 income was from 2 separate funding pots; £ 2,000 heating improvements/furniture at Annies Centre, £ 1,000 secure fencing. The majority has been spent appropriately but an amount of £ 880 is still available due to delayed heating plans/quotes.

Children in Need - This funding is part of a 3 year £ 45,000 grant, July 2023 to June 2026, towards the placement of an Operations Manager to support our day to day operations.

Lottery Community Fund - The £ 14,806 income was part of the 1 year £ 19,741 funding, 1st Jan to 31st Dec 2024, received specifically for our Play and Leisure Services (PALS). This primarily contributed to our Tuesday club provision.

John Horseman Trust – again we were funded £ 5,000 to support our PALS youth groups for this financial year. The income was primarily used to support the choir group activities.

Masonic Charitable Foundation (MCF) – The £ 28,374 income is part of a 2 year grant from August 2023 to July 2025. It specifically funded the 30 hours of our Project Manager salary costs which has led to a minimal £38 of underspend which will be used in the next financial due to increased costs.

St James Place – the £ 10,000 grant was for one year funding of PALS, specifically the Tuesday club. This was been fully spent on providing a comprehensive activity programme.

Community Action - the £30,863 income was provided from 3 separate funding agreements; Holiday Activity and Food (HAF) £ 14,663 to cover costs of the Easter, Summer and Winter holiday clubs, Warm Welcome hub £ 1,200 (part of £ 1,600 grant 1st Dec 2024 to 30th April 2025) to provide a warm space with refreshments, Youth Alliance £ 15,000 for Support and sessions for SEND children transitioning. The HAF funding was fully spent and the same activities this year will again be funded. The Warm hubs was operated by our family support team for families over the period. The initial Youth Alliance funding for the year 1st Dec 2023 to 30th Nov 2024 was fully spent providing the service but post financial year end we received unexpected supplementary funding of £ 9,000 for previous years, which we have accrued in the accounts but have not allocated expenditure to.

Mencap – the £ 1,581 income is part of a £ 2,371 grant covering Feb to April 2025. This grant provides funding for non contact boxing sessions for service users. The £ 871 underspend is due delayed provision of sessions due to instructor availability

The Bailey Thomas Charity – the £ 3,000 grant covered the financial year and was to provide funding for our PALS activities. In this case, primarily providing funding towards our Long Eaton youth club.

Vernon Robert Bowmer Trust – the £ 10,000 one year grant provided funding contributions to a number of PALS' groups ; the Tuesday, Friday and Long Eaton groups. The income was spent fully on venue hire, activities and staffing

Henry Smith Charity – the £ 10,833 income is part of a 3 year grant, £198,800, which started on the 1st Feb 2025. The grant agreement is for an 'Early Intervention Project' providing information and advice for disabled children and young adults and their families in Derby City and South Derbyshire. The underspend of £ 4,263 is mainly due to staffing levels not being in place which has been achieved post year end.

Toyota – the £ 4,000 grant providing funding for Umbrella emblazoned clothing for promotional purposes, eg, choir.

Souter Charitable Trust – the £2,000 income was part of a £ 3,000 grant, Dec 2024 to Nov 2025. It funded the PALS youth provision support , Tuesday group and was expended during the year.

Anonymous - the £ 16,667 income is part of £50,000 donation, July 2023 to July 2024. This donation was received from an anonymous donor towards funding a new Marketing and Fundraising Co-ordinator role. This income has been fully used within the funding period. We recently reinstated this split role within Umbrella and seek to fund it long term from various sources.

Hilton Parish Council – the £ 1,322 income plus funding directly by them, the use of Hilton Village hall, enabled our Hilton youth club to operate. We are hoping to re-apply again for some funding for this group.

Others - £ 2,048 a number of small donations/grants were received and spent accordingly as per instructions.

Annie's Place – the expense is depreciation of previously funded fixed assets that are still held within Umbrella, in this case the refurbished Annie Hall Centre and allotment.

19. Related party transactions

The charity has no related party transactions that required disclosure.

20. Company limited by guarantee

The Charity is a company limited by guarantee. Every member promises, if the Charity is Dissolved, while they remain a member or within 12 months afterwards, to pay up to £1 towards the costs of dissolution and the liabilities incurred by the Charity while the contributor was a member.

21. Corporation taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

22. Cash generated from operations

	2025	2024
	£	£
Surplus/(deficit) for the year	58,803	10,110
Adjustments for:		
Investment income shown in investing activities	(4,085)	(3,777)
Depreciation and impairment of tangible fixed assets	31,463	35,282
(Gain)/loss on revaluation of investments	(80)	(148)
Movements in working capital:		
(Increase)/decrease in debtors	(22,532)	(30,541)
Increase/(decrease) in creditors	(27,163)	109,570
Cash generated from operations	36,406	120,496

23. Financial instruments

The carrying amounts of the charity's financial instruments are as follows:

	2025	2024
	£	£
Financial assets		
Measured at fair value through net income/expenditure		
Fixed asset listed investments	6,968	6,888
	2025	2024
	£	£
Debt instruments measured at amortised cost		
- Trade Debtors	111,353	90,973
	2025	2024
	£	£
Financial liabilities		
Measured at amortised cost		
- Trade Creditors	4,704	4,313

UMBRELLA DERBY & DERBYSHIRE

England & Wales - Charity number 1150203

Accounts



Charity Number 1150203

UMBRELLA DERBY & DERBYSHIRE

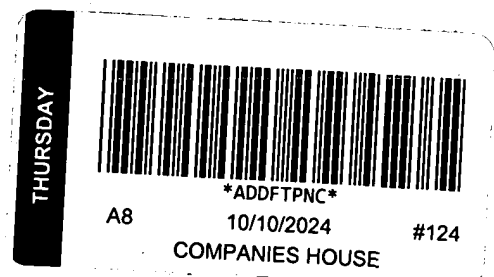
FINANCIAL STATEMENTS

31 MARCH 2024

**Charity Number 1150203
Company Number 07904108**

DKS Chartered Certified Accountants

**2 Kingsdale Grove
Chellaston
Derby
DE73 5NX**



UMBRELLA DERBY & DERBYSHIRE

FINANCIAL STATEMENTS

31 MARCH 2024

Contents	Pages
Reference and administrative details	1
Trustees' report	2 to 7
Independent Examiner's report	8
Statement of Financial Activities	9
Balance Sheet	10 to 11
Statement of Cash Flows	12
Notes to financial statements	13 to 26

UMBRELLA DERBY & DERBYSHIRE

REFERENCE AND ADMINISTRATIVE DETAILS

The Board of Trustees / Directors

Nigel Farrow	Chair and Secretary
Ruth Pownall	Vice Chair
James Stafford DL	Resigned 13 September 2023
Zowie Hunt	Treasurer Appointed 9 August 2023
John Russell	
Sharon Insull	
Tracy Harrison	Resigned 13 September 2023
Wayne Cook	
Beth McDonald	Resigned 31 March 2024
Catherine Moseley	Resigned 31 December 2023
Richard Vasey	
Andrew Seymour	Appointed 9 January 2024
Rebecca Sutton	Appointed 9 January 2024

Company Secretary Nigel Farrow

Chief Executive Ann Rowlands MBE

Registered Office Umbrella House
64 Birdcage Walk
Mackworth
DERBY
DE22 4LD

Independent Examiner David Smith FCCA
DKS Chartered Certified Accountants
2 Kingsdale Grove
Chellaston
Derby
DE73 5NX

Bankers Barclays Bank plc
22-26 St Peters Street
Derby
DE1 1SH

UMBRELLA DERBY & DERBYSHIRE
TRUSTEES' REPORT
YEAR ENDED 31 MARCH 2024

The directors who are also trustees have pleasure in presenting their report and unaudited financial statements of the charity for the year ended 31 March 2024.

Principal activities

The principal activity of the charity is to advance and support the relief of disabled and/or sick children and young adults and to promote research and awareness of the related courses of treatment of this sector. This is in accordance with the objects contained in the Memorandum and Articles of Association, the charity's governing document.

Fixed assets

Details of movements in fixed assets are shown in note 9 to the accounts

Directors The directors who served during the year are shown on page 1.

OBJECTIVES AND ACTIVITIES

Charitable objectives

To advance and support charities and charitable purposes and in particular but without prejudice to the generality of the foregoing: (1) The relief of disabled and/or sick children. (2) The provision of information to or for the benefit of disabled and/or sick children. (3) The provision (and assisting in the provision) of facilities, equipment and amenities for the treatment or welfare of disabled and/or sick children. (4) The relief in cases of financial need, hardship or distress of disabled or sick children and of their relatives. (5) The promotion of research into the causes and treatment of disabled and/or sick children and the publication of the results thereof. Umbrella is a registered charity supporting children and young people with disabilities and their families who live in Southern Derbyshire. The following summarises our services and achievements.

**UMBRELLA DERBY & DERBYSHIRE
TRUSTEES REPORT
YEAR ENDED 31 MARCH 2024**

ACHIEVEMENTS AND PERFORMANCE

CHAIR'S REPORT

2023/4 has again seen steady progress in growing and developing Umbrella thanks to the skill, dedication and enthusiasm of our staff, volunteers and Trustees. Our services were more needed than ever, given the cost-of-living crisis and difficulties in accessing statutory services.

Children, young people, parents and carers continue to value our services, giving very positive feedback, for instance:

- *Umbrella are really good at lending an ear & signposting me to other information that's useful to me & my son. Both me & my child enjoy all activities days as its a place we can go and feel normal & not judged*
- *I have been so impressed with [Umbrella worker], he really does engage with [our son]. He includes him in the planning, makes him think about things like buses and costs, and talks about why one option isn't possible but another is. He seemed to really care about helping him grow rather than just looking after him.*
- *Umbrella has been an invaluable service for my 8 and 15 year olds. The activities offered were so much fun and meant my children could engage in an activity their peers do but in a safe, understanding environment. All staff are wonderful and do an amazing job at offering experiences in a supportive, fun environment.*
- *I could do something where everyone understood me and it didn't matter if I had a moment or did weird things. I liked doing fun things and feeling like I could do things like other kids at school do that I normally can't.*
- *It's fun ...we don't get moaned at all the time. Staff help us to understand the outside world*
- *I really enjoy going to Umbrella. I have made friends in the group. The staff are great – I can talk to them about anything and they always listen.*

We have faced financial challenges caused by rising costs and the need to pay staff fairly to reflect the rising cost of living, whilst the income from Local Authorities has not always kept pace with inflation. However, we have been successful in securing some core funding from BBC Children in Need and the Garfield Weston Foundation. In addition, we secured funding from Masonic Charitable Foundation and Mickleover Golf Club to fund Umbrella's Play and Leisure Project Manager post for the next two years.

Over the year we have been successful in recruiting some excellent staff, but still need additional activity support workers to help us further grow our services to meet demand. Thanks to dedicated funding we have been able to appoint a marketing, communications and fundraising officer.

**UMBRELLA DERBY & DERBYSHIRE
TRUSTEES REPORT
YEAR ENDED 31 MARCH 2024**

CHAIR'S REPORT (continued)

We are investing in technology to help staff work more effectively. During the year we moved all the information about our children, young people and young adults and their families to a new database, Lamplight.

We continue to benefit from support from our many friends, particularly at the White Swan and Mickleover Golf Club who have consistently raised funds for Umbrella so we can continue our invaluable work.

I would like to thank all of those involved with Umbrella for their continuing contributions – our CEO, staff, volunteers, fundraisers, supporters and not forgetting my fellow Trustees.

Nigel Farrow

Chair of Trustees

UMBRELLA DERBY & DERBYSHIRE
TRUSTEES REPORT
YEAR ENDED 31 MARCH 2024

PUBLIC BENEFIT

Umbrella provides support to disabled children, young adults, and their families within the Southern Derbyshire catchment area. The support and activities provided are Government funded via Local Government and Health or funded from independent grants.

The services and activities provided are open to all disabled children and their families, subject to availability, funding and funder conditions.

In practice, due to the wide range of disabilities supported, some activities are more appropriate for some children than others. Our Care Quality Commission (CQC) allows Umbrella to support children and young adults with complex needs in their own homes.

Our services rely extensively on our team of Volunteers. The Volunteer service plays an important part in the personal development of the, mainly, young adults who form our volunteer pool.

Umbrella Derby & Derbyshire Limited continually strives to extend its services and activities. These new activities are initially funded from public or corporate donations, and our own reserves. As the new services become established, we progressively seek to obtain mainstream funding contracts to continue the service.

FINANCIAL REVIEW

We are pleased to present these financial statements for the year, showing a final net income of £10k achieved for the financial period and £45k of net income excluding depreciation. The result is a considered a fantastic achievement, given continued difficult economic conditions and the cost of living struggles experienced by many, and most notably charitable organisations.

Our balance sheet remains strong with total net assets of £486k. This includes our owned registered office as our main asset following full repayment of the mortgage at the start of 2023. Overall there was a £149k increase (59.7%) in current assets compared to 31 March 2023 including a strong cash balance of £300k plus £91k of invoiced and recoverable debtors. Payroll costs remained a significant proportion of our total costs, increasing a further 19.6% year on year, as shown in note 7, as a result of an increased headcount to enable us to grow service delivery and National Living and National Minimum Wage increases outside of our control.

For a number of our support services, Local Authority funding is not sufficient to cover the rising costs of running the services and therefore we are reliant on additional fundraising to meet the full costs of providing such services.

We are extremely fortunate to have a strong network of supporters and advocates of Umbrella, who work tirelessly to assist in raising additional funds to supplement our existing income streams. As noted in the Chair's report above, such donations have enabled us to recruit a new marketing, communications and fundraising officer to further help us drive awareness of the services we are able to offer in the local communities and to gain additional support from business and individuals, in the form of additional grants and donations. These will help to cover additional costs incurred and generate additional reserves to underpin the financial stability of the charity, and allow us to invest some of our healthy cash reserves in new technology projects and invest further into the support and well-being of our much appreciated employees and volunteers.

**UMBRELLA DERBY & DERBYSHIRE
TRUSTEES REPORT
YEAR ENDED 31 MARCH 2024**

Reserves policy

The company's reserves policy is to hold 3 months expenditure in general reserves. This currently equates to about £220k. General reserves at 31 March 2024 are £206k and therefore we are satisfied these are in line with the policy, noting a requirement for some improvement as noted above.

PLANS FOR FUTURE PERIODS

Given the continued high cost base due to significant inflation ongoing into the next financial year, our aim for 2024/25 again is to breakeven, after depreciation.

The financial result of the charity remains highly dependant on some factors outside of our control, such as political policies regarding Local Authority funding and National Living Wage increases. We endeavour to keep costs within our control to a minimum, whilst retaining a focus on the quality of the delivery of our services and in the best interests of our employees and volunteers, as well as identifying further funding opportunities and maximising the delivery of chargeable services.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity was initially established on 26 April 1988 and registered as a charity on 1 December 1988, registered charity number 700884. Since April 2013, it has been operating as a Company Limited by Guarantee (Company no 07904108, Charity no 1150203) and operates from the Registered Office, which is Umbrella House, 64 Birdcage Walk, Derby, DE22 4LD. The charity is governed by its constitution as amended on 12 June 1997. There have been no further amendments since that date.

Policies and procedures for induction and training of trustees

An updated training pack for employees is being amended to form the model for an induction and training programme for directors/trustees.

Organisational structure

The charity is managed by the board of directors/trustees. The board of directors has given limited powers to the Chief Executive, who reports formally to the board through board meetings.

Risk mitigation policy

Where appropriate, systems or procedures are established to mitigate the risks the charity faces. The recent development of a business plan has helped with the identification of external and internal risks. The significant external risks to funding are an ongoing issue that is continually monitored with also a view to diversification of funding sources and activities. To this end the organisation has committed itself to the incorporation of the charity in order to develop a professional operation. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with all statutory obligations eg Health and Safety, DBS checks, etc; for staff, volunteers, clients and visitors to the charity where applicable. Precautionary insurance is also in place to negate any valid or spurious claims that may arise against the charity.

**UMBRELLA DERBY & DERBYSHIRE
TRUSTEES REPORT
YEAR ENDED 31 MARCH 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT – Continued

Related parties

Umbrella has no related parties that make a significant impact upon the policies adopted by the organisation.

Pay Policy for Key Management Personnel

The Trustees of Umbrella Derby & Derbyshire set the pay structure of the senior management team via a review undertaken by a Remuneration Panel comprising of three members of the Board.

Independent Examiner

David Smith FCCA, of DKS Chartered Certified Accountants offers himself for reappointment at the AGM.

Small Company Provisions

This report has been prepared in accordance with the special provisions for small companies under part 15 of the Companies Act 2006.

Umbrella House
64 Birdcage Walk
Mackworth
DERBY
DE22 4LD

Signed on behalf of the trustees



Zowie Hunt
Treasurer

Approved by the trustees on 18 September 2024

**UMBRELLA DERBY & DERBYSHIRE
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
YEAR ENDED 31 MARCH 2024**

Independent examiner's report to the Trustees of Umbrella Derby & Derbyshire

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024, which are set out on pages 9 to 26.

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 the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

David Smith FCCA

DKS Chartered Certified Accountants

2 Kingsdale Grove

Chellaston

Derby

DE73 5NX

Date: 18 September 2024

UMBRELLA DERBY & DERBYSHIRE
STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING INCOME & EXPENDITURE ACCOUNT)
YEAR ENDED 31 MARCH 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
INCOME					
Donations and Legacies	2	73,586	34,861	108,447	41,901
Charitable Activities	3	555,285	191,678	746,963	661,453
Other trading Activities	4	31,518	10,292	41,810	36,129
Investment Income	5	3,777	-	3,777	2,574
TOTAL INCOME		664,166	236,831	900,997	742,057
EXPENDITURE					
Charitable Activities	6	648,282	242,753	891,035	769,414
TOTAL EXPENDITURE		648,282	242,753	891,035	769,414
NET GAINS/(LOSSES) ON INVESTMENTS	10	148	-	148	(222)
NET INCOMING/(OUTGOING) RESOURCES/NET INCOME/(EXPENDITURE) BEFORE TRANSFERS		16,032	(5,922)	10,110	(27,579)
Transfers Between Funds	14	-	-	-	-
NET MOVEMENT IN FUNDS FOR THE YEAR		16,032	(5,922)	10,110	(27,579)
Total fund Balances at 1 April 2023		312,004	164,665	476,669	504,248
TOTAL FUND BALANCES AT 31 MARCH 2024		328,036	158,743	486,779	476,669

The notes on pages 12 to 26 form part of the financial statements

UMBRELLA DERBY & DERBYSHIRE
BALANCE SHEET
AT 31 MARCH 2024

		2024		2023	
	Note	£	£	£	£
Fixed Assets					
Tangible Assets	9		244,507		277,108
Current Assets					
Investments	10	6,888		6,740	
Debtors	11	91,887		64,538	
Cash at Bank and in Hand		299,953		178,361	
		398,728		249,639	
Creditors: amounts falling due within one year	12	(156,456)		(50,078)	
Net Current Assets			242,272		199,561
Total assets less current liabilities			486,779		476,669
Net Assets			486,779		476,669
Funds					
Unrestricted					
Designated Funds	13				
Staff redundancy Provision			96,616		85,888
Legacy Fund			25,161		25,161
Other Charitable Funds					
General Reserves	13		206,259		200,955
Restricted	14		158,743		164,665
Total Charity Funds	15		486,779		476,669

The notes on pages 12 to 26 form part of the financial statements

UMBRELLA DERBY & DERBYSHIRE
BALANCE SHEET
AT 31 MARCH 2024

For the year ended 31 March 2024 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

Directors responsibilities:

- (i) The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006; and
- (ii) The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to the accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

These financial statements were approved and authorised for issue by the Trustees on 18 September 2024 and are signed on their behalf by:



Nigel Farrow
Chair of Trustees

Registered Number 07904108

UMBRELLA DERBY & DERBYSHIRE
STATEMENT OF CASH FLOWS
AT 31 MARCH 2024

	Note	2024		2023	
		£	£	£	£
Cash inflows/(outflows) from operating activities					
Cash generated from operations	20		120,496		(7,371)
Investing activities					
Purchase of tangible fixed assets		(2,681)		(3,609)	
Interest received		3,777		2,574	
Net cash provided by investing activities			<u>1,096</u>		<u>(1,035)</u>
Net increase/(decrease) in cash and cash equivalents			121,592		(8,406)
Cash and cash equivalents at beginning of year			<u>178,361</u>		<u>186,767</u>
Cash and cash equivalents at end of year			<u>299,953</u>		<u>178,361</u>
Cash at bank and in hand			<u>299,953</u>		<u>178,361</u>
Net cash and cash equivalents			<u>299,953</u>		<u>178,361</u>

UMBRELLA DERBY & DERBYSHIRE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a. Basis of preparation

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (as updated through Bulletin 1 published on 2 February 2016)
 - and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
 - and with the Charities Act 2011.
- The charity constitutes a public benefit entity as defined by FRS 102.

The accounts are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £. The accounts of Umbrella Derby & Derbyshire are prepared in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland.

b. Income recognition policies

Items of income are recognised and included in the accounts when all of the following criteria are met:

- the charity has entitlement to the funds;
- any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

For legacies, entitlement is taken as the earlier of:

- the date on which the charity is aware that probate has been granted;
- the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made; or
- when a distribution is received from the estate.

Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance or provision of other specified services are deferred until the criteria for income recognition are met.

UMBRELLA DERBY & DERBYSHIRE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024

1. Accounting policies continued

c. Donated services and facilities

Donated services or facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. On receipt, donated services and facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

d. Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

e. Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside for use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects undertaken by the charity.

f. Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

UMBRELLA DERBY & DERBYSHIRE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024

1. Accounting policies continued

g. Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:-

Asset Group	Capitalisation	Depreciation (Years)
Land & Buildings, including fees etc	At Original cost	25 years
Refurbishment, including professional fees	At Original cost	5 years
Equipment for new Building	At Original cost	3 years
IT equipment	At Original cost	3 years
Office Equipment	At Original cost	5 years
Leasehold Improvements	At Original cost	40 years

h. Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

i. Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

j. Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

k. Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

l. Pension Costs

The charity operates a defined contribution pension scheme for employees. The assets are held separately from those of the charity. The annual contributions payable are charged to the statement of financial activities. These costs reflect the number of members in the scheme.

m. Investments

Investments are stated at market value at the balance sheet date. The SOFA includes those unrealised gains and losses arising from the revaluation of the investment portfolio at the balance sheet date.

UMBRELLA DERBY & DERBYSHIRE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
2. Donations & Legacies				
Donations	73,586	34,861	108,447	41,901
	<u>73,586</u>	<u>34,861</u>	<u>108,447</u>	<u>41,901</u>
Year Ended 31 March 2023	<u>31,850</u>	<u>10,051</u>	<u>41,901</u>	<u>41,901</u>
3. Charitable Activities				
Grants/ Income Receivable from				
Derby City Council	80,470	5,500	85,970	5,000
Derbyshire County Council	-	-	-	4,261
Other	-	-	-	1,798
Lloyds Foundation	-	-	-	19,440
Earned Income	474,815	-	474,815	433,944
Big Lottery	-	119,537	119,537	120,455
Children in Need	-	12,500	12,500	-
The John Horseman Trust	-	5,000	5,000	5,000
Garfield Weston	-	6,253	6,253	30,000
Derbyshire Com Foundation	-	-	-	10,000
Screwfix	-	-	-	4,000
The Grey Court Trust	-	-	-	6,500
Mencap	-	2,712	2,712	650
Souter Charitable Trust	-	1,000	1,000	2,000
Edward Gosling Trust	-	-	-	11,600
Arts Council	-	672	672	2,200
Community Action Derby	-	15,366	15,366	-
Masonic Charitable Foundation	-	19,138	19,138	-
The Helen Jean Cope Charity	-	1,000	1,000	-
Happy Days Charity	-	1,500	1,500	-
Tesco Groundwork	-	-	-	1,031
Vernon Robert Bowmer	-	1,500	1,500	1,500
Toyota Manufacturing	-	-	-	2,074
	<u>555,285</u>	<u>191,678</u>	<u>746,963</u>	<u>661,453</u>
Year Ended 31 March 2023	<u>433,944</u>	<u>227,509</u>	<u>661,453</u>	<u>661,453</u>

UMBRELLA DERBY & DERBYSHIRE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
4. Other Trading Activities				
Event / Club Income	20,424	9,778	30,202	31,176
Fundraising	2,998	-	2,998	418
Other	8,096	514	8,610	4,535
	<u>31,518</u>	<u>10,292</u>	<u>41,810</u>	<u>36,129</u>
	<u><u>31,518</u></u>	<u><u>10,292</u></u>	<u><u>41,810</u></u>	<u><u>36,129</u></u>
Year Ended 31 March 2023	24,121	12,008		36,129
	<u><u>24,121</u></u>	<u><u>12,008</u></u>		<u><u>36,129</u></u>
	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
5. Investment Income				
Bank Interest receivable	3,524	-	3,524	2,325
Dividend Income	253	-	253	249
	<u>3,777</u>	<u>-</u>	<u>3,777</u>	<u>2,574</u>
	<u><u>3,777</u></u>	<u><u>-</u></u>	<u><u>3,777</u></u>	<u><u>2,574</u></u>
Year Ended 31 March 2023	2,574	-		2,574
	<u><u>2,574</u></u>	<u><u>-</u></u>		<u><u>2,574</u></u>

UMBRELLA DERBY & DERBYSHIRE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024

6. EXPENDITURE

	Children Services	Adult Services	Play & Leisure	IFSS	Annie's Place	Vols Core /reserve	Total Restricted	Un restricted	Total	2022-23
Wages and Salaries	109,980	294,403	48,205	92,283	-	173,862	184,219	534,514	718,733	600,596
Cost of Sales	641	6,467	7,569	1,948	-	11	12,750	3,886	16,636	14,920
Travel & accommodation	2,409	10,008	1,958	1,367	-	1,156	6,057	10,841	16,898	14,714
Activity cost	1,257	5,221	4,521	2,852	110	133	13,676	418	14,094	15,523
Volunteer charge	3,559	8,276	6,331	1,416	-	(19,582)	1,500	(1,500)	-	-
Repair & Maintenance	18	70	-	-	8,897	3,653	5,000	7,638	12,638	17,012
Phone & Broadband	-	-	-	-	-	12,743	2,200	10,543	12,743	9,791
Utilities	-	-	-	-	10,146	4,691	1,018	13,819	14,837	9,646
Insurance	-	-	-	-	-	9,531	1,100	8,431	9,531	8,847
Computer & IT Costs	-	-	-	930	-	13,248	435	13,743	14,178	6,871
General Admin	-	25	16	30	226	237	100	434	534	996
Photocopier	-	-	-	-	-	2,823	500	2,323	2,823	15,675
Fees, Legal & Professional	-	-	-	-	675	4,289	1,833	3,131	4,964	1,687
Printing, Postage & Stationery	-	-	-	85	27	1,659	500	1,271	1,771	770
Training	130	-	-	-	-	4,429	1,050	3,509	4,559	4,427
Bad debts	-	-	-	-	-	-	-	-	-	565
Staff entertainment & Refreshments	-	87	27	-	50	668	-	832	832	975
Other<£1500 P.A.	-	-	-	-	159	1,045	-	1,204	1,204	3,798
Expensed equipment	-	79	-	-	840	857	-	1,776	1,776	3,386
Advertising/promotional	-	-	25	240	-	6,737	5,750	1,252	7,002	-
Total operating cash expenditure	117,994	324,636	68,652	101,151	21,130	222,190	237,688	618,065	855,753	730,199
Overhead allocation	40,341	116,765	21,397	30,353	(31,163)	(177,693)	-	-	-	-
Depreciation	-	-	439	37	22,274	12,532	5,065	30,217	35,282	39,215
TOTAL	158,335	441,401	90,488	131,541	12,241	57,029	242,753	648,282	891,035	769,414

UMBRELLA DERBY & DERBYSHIRE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024

	2023-24	2022-23
	£	£
7. Aggregate Payroll costs were:-		
Wages & Salaries	668,168	553,011
Social security costs	38,212	31,458
Pension costs	12,303	11,527
Benefits in Kind	50	4,600
	<u>718,733</u>	<u>600,596</u>
	<u>718,733</u>	<u>600,596</u>

No employees earned more than £60,000 in the year.
None of the trustees received remuneration during the year.
Trustee travel expenses during the year totalled £nil (2023: £nil).

The key management personnel of the charity, comprise the Trustees, the Chief Executive Officer and Finance Officer.

The total employee benefits of the key management personnel of the charity was £64,763 (2023: £62,342).

Particulars of employees

The average head count of staff employed by the charity during the financial year amounted to

	2023-24	2022-23
Management Staff	3	2
Administrative Staff	4	3
Charitable staff – Contracted/holidays (Activity Support Worker)	39	26
Charitable staff – (Co-ordinators and Family Support)	10	9
	<u>56</u>	<u>40</u>
	<u>56</u>	<u>40</u>

Only 6 (2023: 6) of the above are full time

The Average Full time equivalent is as follows:-

Management staff	2.6	2.6
Administrative staff	2.1	1.5
Charitable staff – Contracted/holidays (Activity Support Worker)	16.6	15
Charitable staff – (Co-ordinators and Family Support)	6.8	5
	<u>28.1</u>	<u>24.1</u>
	<u>28.1</u>	<u>24.1</u>

UMBRELLA DERBY & DERBYSHIRE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024

8. Operating surplus/(deficit)

The Operating surplus/(deficit) is stated after charging :-

	2023-24	2022-23
	£	£
Depreciation	35,282	39,215
Independent examiner's remuneration (incl VAT)	1,300	1,170
	<u>36,582</u>	<u>40,385</u>

9. Tangible Fixed Assets

	Land & Buildings £	Building Refurbish- -ment £	Equipment £	IT £	Office Equipment & Furniture £	Total £
Cost						
At 1 April 2023	213,058	235,675	72,647	39,913	15,961	577,254
Additions	1,826	-	-	855	-	2,681
Disposals	-	-	-	(6,970)	(795)	(7,765)
At 31 March 2024	214,884	235,675	72,647	33,798	15,166	572,170
Depreciation						
At 1 April 2023	(98,590)	(114,467)	(39,975)	(37,360)	(9,754)	(300,146)
Charge for year	(11,670)	(6,719)	(11,970)	(2,447)	(2,476)	(35,282)
Eliminated on disposals	-	-	-	6,970	795	7,765
At 31 March 2024	(110,260)	(121,186)	(51,945)	(32,837)	(11,435)	(327,663)
Net book value						
At 31 March 2024	104,624	114,489	20,702	961	3,731	244,507
<i>% of Original cost</i>	49%	49%	28%	3%	25%	43%
At 31 March 2023	114,468	121,208	32,672	2,553	6,207	277,108
<i>% of Original cost</i>	54%	51%	45%	6%	39%	48%

10. Investments

	2023-24	2022-23
	£	£
HSBC Shares	6,740	6,962
Unrealised profit/(loss) on shares	148	(222)
	<u>6,888</u>	<u>6,740</u>

UMBRELLA DERBY & DERBYSHIRE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024

11. Debtors

	2023-24	2022-23
	£	£
Trade Debtors	90,973	64,035
Prepayments and Accrued Income	914	503
	<u>91,887</u>	<u>64,538</u>

12. Creditors: Amounts falling due within one year

	2023-24	2022-23
	£	£
Trade Creditors	4,313	5,441
Accruals and deferred income	152,143	44,637
	<u>156,456</u>	<u>50,078</u>

Deferred income at 31 March 2024 totals £151,243
(2023: £43,679)

UMBRELLA DERBY & DERBYSHIRE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024

13. Unrestricted Funds: Movements in year

	Balance 1 April 2023	Incoming Resources	Resources expended	Transfers	Balance 31 March 2024
	£	£	£	£	£
Designated Funds					
Staff redundancy Contingency	85,888	-	-	10,728	96,616
Legacy fund designated	25,161	-	-	-	25,161
General Reserves	200,955	664,166	(648,134)	(10,728)	206,259
	312,004	664,166	(648,134)	-	328,036

14. Restricted Funds: Movements in year

	Balance 1 April 2023	Incoming Resources	Resources expended	Transfers	Balance 31 March 2024
	£	£	£	£	£
Family Support The Big Lottery	5,200	114,602	(114,602)	-	5,200
Garfield Weston Derby City Council	-	6,253	(6,253)	-	-
Children in Need	-	12,500	(12,500)	-	-
The Big Lottery	-	4,935	(4,935)	-	-
Arts Council – Choir	552	672	(1,224)	-	-
The Helen Jean Cope Charity	-	1,000	(1,000)	-	-
Masonic Charitable Foundation	-	19,138	(19,138)	-	-
Community Action Derby	-	15,366	(15,366)	-	-
Annie's Place	158,608	-	(5,065)	-	153,543
Mencap – Walking	305	2,712	(3,017)	-	-
The John Horseman Trust Youth Club – Tues/Thurs/Fri	-	5,000	(5,000)	-	-
Anonymous- Marketing	-	4,000	(4,000)	-	-
Other	-	33,333	(33,333)	-	-
	-	11,820	(11,820)	-	-
	164,665	236,831	242,753	-	158,743

UMBRELLA DERBY & DERBYSHIRE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024

15. Analysis of Net assets between funds

	Tangible Fixed Assets	Net Assets/ (liabilities)	Total
	£	£	£
Restricted Funds			
Family Support	-	5,200	5,200
Annie's Place	153,543	-	153,543
	<u>153,543</u>	<u>5,200</u>	<u>158,743</u>
Unrestricted Funds			
Designated Funds	-		
Staff redundancy provision	-	96,616	96,616
Legacy Fund	-	25,161	25,161
General reserves	90,964	115,295	206,259
	<u>90,964</u>	<u>237,072</u>	<u>328,036</u>
Total Funds	<u><u>244,507</u></u>	<u><u>242,272</u></u>	<u><u>486,779</u></u>

UMBRELLA DERBY & DERBYSHIRE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024

16. RESTRICTED FUNDS

As Umbrella Derby & Derbyshire Limited continues to develop and expand its services, the scope, funding and content of most services has changed. Whilst we continue to monitor individual contract expenditure against the agreed funding bases, it is important to recognise the current cost of each service, including full recovery of overheads, as a basis for future funding bids. As the funding basis changes the split between restricted and unrestricted funds becomes increasingly arbitrary.

The following provides a brief description of those restricted funds stated in note 14:

The Big Lottery

This is funding received for family support services provided. The remaining balance is a prior year underspend carry forward which will be used to fund family support services in the next financial period.

Garfield Weston

This was funding received towards the core costs of running Umbrella, fully utilised during the year.

Derby City Council

During the year £4,500 of funding was received for discretionary cost of living funding for short breaks and £1,000 of Neighbour Hoods Board Funding was received specifically for roof repair at Annie's Place.

Children in Need

Funding was received from a 3 year grant towards the placement of an Operations Manager to support our day to day operations. The Children in Need funding is committed from July 2023 to June 2026.

National Lottery Community Fund

This was received specifically for our Play and Leisure Services (PALS) and 9 months of this funding is deferred to 2024/25 for the same services.

The Arts Council

This funding was received for PALS to fund the Raindrops Choir group.

The Helen Jean Cope Charity

Our PALS youth clubs have been supported by this funding during the financial year.

Masonic Charitable Foundation (MCF)

This is a 2 year grant from August 2023 to July 2025 to specifically fund 30 hours of our Project Manager salary costs.

Community Action

A £12,365 Holiday Activity Food (HAF) grant was received to cover costs of holiday clubs ran during the period, with a balance carried forward to help cover Summer and Christmas costs £3,000 of Youth Alliance Funding was also received to fund a new transition project commencing in July 2024.

UMBRELLA DERBY & DERBYSHIRE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024

16. RESTRICTED FUNDS continued

The Annie Hall Memorial Centre (Annie's Place)

In 2018 Umbrella received a generous legacy of £94k, which was reserved towards finding additional premises for service delivery. In 2019 we acquired a 40-year peppercorn lease on a council-owned community centre which needed significant refurbishment. We secured funding and donations to enable an impressive makeover of the building, which has been hosting an increasing level of service delivery and is available for some third party letting. The building was formally opened on 6th December 2021 by the Deputy Lieutenant of Derbyshire

Expenditure of this restricted fund during the year was in relation to building up-keep and refurbishment.

Mencap

This funding was received specific to the PALS walking group.

John Horseman Trust

This was received to support PALS youth groups during the financial year.

Souter Charitable Trust

£4,000 was received in relation to PALS youth provision support and was expended during the year.

Anonymous

A £50k donation received from an anonymous donor towards the new Marketing and Fundraising Co-ordinator role.

Other

Further small grants and donation amounts were received specific to our core running costs.

UMBRELLA DERBY & DERBYSHIRE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024

17. Related party transactions

The charity has no related party transactions that required disclosure.

18. Company limited by guarantee

The Charity is a company limited by guarantee. Every member promises, if the Charity is Dissolved, while they remain a member or within 12 months afterwards, to pay up to £1 towards the costs of dissolution and the liabilities incurred by the Charity while the contributor was a member.

19. Corporation taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

20. Cash generated from operations

	2024	2023
	£	£
Surplus/(deficit) for the year	10,110	(27,579)
Adjustments for:		
Investment income shown in investing activities	(3,777)	(2,574)
Depreciation and impairment of tangible fixed assets	35,282	39,215
(Gain)/loss on revaluation of investments	(148)	222
Movements in working capital:		
(Increase)/decrease in debtors	(27,349)	(2,889)
Increase/(decrease) in creditors	106,378	(13,766)
Cash generated from operations	120,496	(7,371)

21. Financial Instruments

The carrying amounts of the charity's financial instruments are as follows:

	2024	2023
	£	£
Financial assets		
Measured at fair value through net income/expenditure		
Fixed asset listed investments	6,888	6,740
	2024	2023
	£	£
Debt instruments measured at amortised cost		
- Trade Debtors	90,973	64,035
	2024	2023
	£	£
Financial liabilities		
Measured at amortised cost		
- Trade Creditors	4,313	5,441

UMBRELLA DERBY & DERBYSHIRE

England & Wales - Charity number 1150203

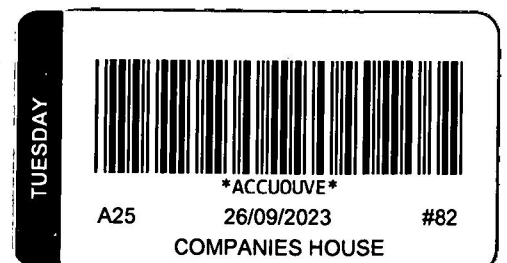
Accounts



UMBRELLA DERBY & DERBYSHIRE
FINANCIAL STATEMENTS
31 MARCH 2023

Charity Number 1150203
Company Number 07904108

DKS Chartered Certified Accountants
2 Kingsdale Grove
Chellaston
Derby
DE73 5NX



UMBRELLA DERBY & DERBYSHIRE

FINANCIAL STATEMENTS

31 MARCH 2023

Contents	Pages
Reference and administrative details	1
Trustees' report	2 to 7
Independent Examiner's report	8
Statement of Financial Activities	9
Balance Sheet	10 to 11
Statement of Cash Flows	12
Notes to financial statements	13 to 28
Management information	29 to 30

UMBRELLA DERBY & DERBYSHIRE

REFERENCE AND ADMINISTRATIVE DETAILS

The Board of Trustees / Directors

James Stafford DL	Chair
Ruth Pownall	Vice Chair
Nigel Farrow	Secretary
John Russell	Treasurer
Sharon Insull	
Tracy Harrison	
Wayne Cook	
Beth McDonald	
Catherine Moseley	
Richard Vasey	Appointed 6 April 2022
Zowie Hunt	Appointed 9 August 2023

Company Secretary Nigel Farrow

Chief Executive Ann Rowlands MBE

Registered Office Umbrella House
64 Birdcage Walk
Mackworth
DERBY
DE22 4LD

Independent Examiner David Smith FCCA
DKS Chartered Certified Accountants
2 Kingsdale Grove
Chellaston
Derby
DE73 5NX

Bankers Barclays Bank plc
22-26 St Peters Street
Derby
DE1 1SH

**UMBRELLA DERBY & DERBYSHIRE
TRUSTEES' REPORT
YEAR ENDED 31 MARCH 2023**

The directors who are also trustees have pleasure in presenting their report and unaudited financial statements of the charity for the year ended 31 March 2023.

Principal activities

The principal activity of the charity is to advance and support the relief of disabled and/or sick children and young adults and to promote research and awareness of the related courses of treatment of this sector. This is in accordance with the objects contained in the Memorandum and Articles of Association, the charity's governing document.

Fixed assets

Details of movements in fixed assets are shown in note 10 to the accounts

Directors The directors who served during the year are shown on page 1.

OBJECTIVES AND ACTIVITIES

Charitable objectives

To advance and support charities and charitable purposes and in particular but without prejudice to the generality of the foregoing: (1) The relief of disabled and/or sick children. (2) The provision of information to or for the benefit of disabled and/or sick children. (3) The provision (and assisting in the provision) of facilities, equipment and amenities for the treatment or welfare of disabled and/or sick children. (4) The relief in cases of financial need, hardship or distress of disabled or sick children and of their relatives. (5) The promotion of research into the causes and treatment of disabled and/or sick children and the publication of the results thereof. Umbrella is a registered charity supporting children and young people with disabilities and their families who live in Southern Derbyshire. The following summarises our services and achievements.

**UMBRELLA DERBY & DERBYSHIRE
TRUSTEES REPORT
YEAR ENDED 31 MARCH 2023**

ACHIEVEMENTS AND PERFORMANCE

CHAIR'S REPORT

Umbrella continues to take remarkable steps to achieve so much for our services users, children, young adults, and their families. So much has been achieved because of the fantastic work done by our staff and volunteers. Everyone continues to ensure we develop our practice to meet the needs of local people through the services we offer in the teams supporting Children, Adult, Play and Leisure and Family Support. There are so many achievements both personal and across the organisation, far too many to mention!

Finance

Like most charities in recent years we face a number of challenges, especially the fact that costs continue to rise and we have more young people who want to receive support and services from Umbrella. The trustees have continued with unwavering support for Umbrella to ensure financial decisions are made to maximise the services we can offer, reaching as many children, young adults and families as possible. This is made easier by the continued efforts of all staff and our treasurer bringing to the forefront information that highlights the challenge but outlines the steps we can take to mitigate any long term impact on the organisation. More details about our finances can be found within the annual report.

Fundraising, Marketing and Communications

We wholeheartedly would like to thank all those individuals, families and funders who have made donations throughout the year. We are extremely grateful for your continued support. Trustees are pleased to report that we have continued to receive grants, donations and funds from individuals, local organisations and national charities, without all of whom the organisation could not continue.

Governance

The Trustees have continued to meet regularly to provide support and scrutiny to Umbrella. Underpinned by using the skills and knowledge of all our trustees that have posed appropriate challenge to the Chief Executive and supported the leadership team to achieve the best outcomes for all.

Where next?

Trustees are fully committed to ensuring good governance is at the heart of the organisation. Trustees know the next steps to take to further important Umbrella performance and commitment to each and every service user, member of staff and volunteer. This includes but not limited to further developing the risk register, embracing technology and reviewing processes as well as ensuring sessions are plan and delivered with excellence and with care.

People and Performance

We have continued to ensure we maintain focus on retention of staff through reviewing the support we provide around staff wellbeing. We have also recruited more front line staff to deliver the face to face activities across our sites as well as within the local community.

Thank you!

Thank you to all our fantastic families and our amazing volunteers, for all you have done during 2022/2023! Thank you to the Staff Team and Trustees for all that you do to ensure service users with Umbrella have opportunities to grow and develop!

**UMBRELLA DERBY & DERBYSHIRE
TRUSTEES REPORT
YEAR ENDED 31 MARCH 2023**

CHAIR'S REPORT (continued)

Umbrella services

Where would be without our incredible and inspiring service users! We look forward to the year ahead with my plans in place to work towards our strategic goals following on from all our staff at our Away Day in April 2022 to help our services excel. Once again thank you to all you wonderful people who give selflessly of your time to provide so many young people with fantastic opportunities and wonderful memories

A handwritten signature in black ink that reads "J Stafford". The signature is written in a cursive, slightly slanted style.

James Stafford DL
Chair of Trustees

**UMBRELLA DERBY & DERBYSHIRE
TRUSTEES REPORT
YEAR ENDED 31 MARCH 2023**

PUBLIC BENEFIT

Umbrella provides support to disabled children, young adults, and their families within the Southern Derbyshire catchment area. The support and activities provided are Government funded via Local Government and Health or funded from independent grants.

The services and activities provided are open to all disabled children and their families, subject to availability, funding and funder conditions.

In practice, due to the wide range of disabilities supported, some activities are more appropriate for some children than others. Our Care Quality Commission (CQC) allows Umbrella to support children and young adults with complex needs in their own homes.

Our services rely extensively on our team of Volunteers. The Volunteer service plays an important part in the personal development of the, mainly, young adults who form our volunteer pool.

Umbrella Derby & Derbyshire Limited continually strives to extend its services and activities. These new activities are initially funded from public or corporate donations, and our own reserves. As the new services become established, we progressively seek to obtain mainstream funding contracts to continue the service.

FINANCIAL REVIEW

As we emerged from Covid restrictions in 2022, we expected 2022-23 to be a particularly challenging year. We set a challenging budget to break even before depreciation.

In the event we achieved a small surplus of £12k before depreciation . (A net loss of £28k after depreciation). Turnover at £742k was up 3.6% on the previous year, whilst expenditure was down by 1.5%.

Given the difficult economic climate and cost of living problems this was a particularly creditable result. It is encouraging that donations and grants continue to exceed initial expectations.

Payroll, at £601k was 78% of expenditure. It was about £40k less than budget due to several unfilled vacancies during much of the year. Had the vacancies been filled there would have been more opportunity to deliver saleable services. Other expenditure was broadly in line with expectations but included some unresolved issues which should benefit 2023-24.

About 66% of our income is now “unrestricted” relative to 59% last year. Although a large proportion of this is indirectly funded by local authority provision of “personalised” budgets to our users.

The Annie Hall centre is now operating nearer to capacity, which has enabled us to increase our earnings from Childrens and adult services and has also allowed us to make better use of volunteers to supplement our regular staff.

In January we paid off the mortgage on Umbrella House which is now a fully owned asset. It is currently shown on our books at a net book value of £77k , about half the original purchase price. The building, including refurbishment, probably has a market value of c; £250k although because it is configured for our use it is difficult to estimate an accurate market value. Umbrella house still has potential to offer more services.

After 11 years as treasurer, I will be standing down at the AGM. I welcome my successor, Zowie Hunt FCA. I would also like to thank the staff and trustees for all their help and encouragement since I joined Umbrella 17 years ago.

UMBRELLA DERBY & DERBYSHIRE TRUSTEES REPORT YEAR ENDED 31 MARCH 2023

Reserves policy

The company's reserves policy is to hold 3 months expenditure in general reserves. This currently equates to about £200k. General reserves at 31 March 2023 are £200k which equates to approximately 3 months expenditure.

At 31 March 2023 cash balances, were £178k plus £64k of invoiced debtors. This is down £13k on March 2022.

PLANS FOR FUTURE PERIODS

We had expected to breakeven, after depreciation, during 2023-24. This will however be dependent on identifying further funding opportunities and maximising the delivery of chargeable services. Our record supports the view that such opportunities will happen.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity was initially established on 26 April 1988 and registered as a charity on 1 December 1988, registered charity number 700884. Since April 2013, it has been operating as a Company Limited by Guarantee (Company no 07904108, Charity no 1150203) and operates from the Registered Office, which is Umbrella House, 64 Birdcage Walk, Derby, DE22 4LD. The charity is governed by its constitution as amended on 12 June 1997. There have been no further amendments since that date although we are seeking to extend the age range for our young adult service from 26 to 30.

Policies and procedures for induction and training of trustees

An updated training pack for employees is being amended to form the model for an induction and training programme for directors/trustees.

Organisational structure

The charity is managed by the board of directors/trustees. The board of directors has given limited powers to the Chief Executive, who reports formally to the board through board meetings.

Risk mitigation policy

Where appropriate, systems or procedures are established to mitigate the risks the charity faces. The recent development of a business plan has helped with the identification of external and internal risks. The significant external risks to funding are an ongoing issue that is continually monitored with also a view to diversification of funding sources and activities. To this end the organisation has committed itself to the incorporation of the charity in order to develop a professional operation. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with all statutory obligations eg Health and Safety, DBS checks, etc; for staff, volunteers, clients and visitors to the charity where applicable. Precautionary insurance is also in place to negate any valid or spurious claims that may arise against the charity.

UMBRELLA DERBY & DERBYSHIRE
TRUSTEES REPORT
YEAR ENDED 31 MARCH 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT – Continued

Related parties

Umbrella has no related parties that make a significant impact upon the policies adopted by the organisation.

Pay Policy for Key Management Personnel

The Trustees of Umbrella Derby & Derbyshire set the pay structure of the senior management team via a review undertaken by a Remuneration Panel comprising of three members of the Board.

Independent Examiner

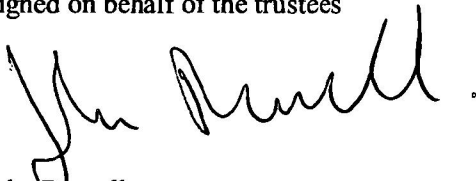
David Smith FCCA, of DKS Chartered Certified Accountants offers himself for reappointment at the AGM.

Small Company Provisions

This report has been prepared in accordance with the special provisions for small companies under part 15 of the Companies Act 2006.

Umbrella House
64 Birdcage Walk
Mackworth
DERBY
DE22 4LD

Signed on behalf of the trustees



John Russell
Treasurer

Approved by the trustees on 13 September 2023

**UMBRELLA DERBY & DERBYSHIRE
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
YEAR ENDED 31 MARCH 2023**

Independent examiner's report to the Trustees of Umbrella Derby & Derbyshire

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023, which are set out on pages 9 to 28.

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 the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.


David Smith FCCA

DKS Chartered Certified Accountants

2 Kingsdale Grove

Chellaston

Derby

DE73 5NX

Date: 13 September 2023

UMBRELLA DERBY & DERBYSHIRE
STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING INCOME & EXPENDITURE ACCOUNT)
YEAR ENDED 31 MARCH 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
INCOME					
Donations and Legacies	2	31,850	10,051	41,901	44,590
Charitable Activities	3	433,944	227,509	661,453	637,525
Other trading Activities	4	24,121	12,008	36,129	31,790
Investment Income	5	2,574	-	2,574	425
Other income	6	-	-	-	2,142
TOTAL INCOME		492,489	249,568	742,057	716,472
EXPENDITURE					
Charitable Activities	7	489,632	279,782	769,414	781,012
TOTAL EXPENDITURE		489,632	279,782	769,414	781,012
NET (LOSSES)/GAINS ON INVESTMENTS	11	(222)	-	(222)	93
NET (OUTGOING)/INCOMING RESOURCES/NET (EXPENDITURE)/ INCOME BEFORE TRANSFERS		2,635	(30,214)	(27,579)	(64,447)
Transfers Between Funds	15	-	-	-	-
NET MOVEMENT IN FUNDS FOR THE YEAR		2,635	(30,214)	(27,579)	(64,447)
Total fund Balances at 1 April 2022		309,369	194,879	504,248	568,695
TOTAL FUND BALANCES AT 31 MARCH 2023		312,004	164,665	476,669	504,248

The notes on pages 12 to 28 form part of the financial statements

UMBRELLA DERBY & DERBYSHIRE
BALANCE SHEET
AT 31 MARCH 2023

		2023		2022	
	Note	£	£	£	£
Fixed Assets					
Tangible Assets	10		277,108		312,714
Current Assets					
Investments	11	6,740		6,963	
Debtors	12	64,538		61,649	
Cash at Bank and in Hand		178,361		194,084	
		249,639		262,696	
Creditors: amounts falling due within one year	13	(50,078)		(71,162)	
Net Current Assets			199,561		191,534
Total assets less current liabilities			476,669		504,248
Net Assets			476,669		504,248
Funds					
Unrestricted					
Designated Funds	14		85,888		88,037
Staff redundancy Provision			25,161		25,161
Legacy Fund			200,955		196,171
Other Charitable Funds			164,665		194,879
General Reserves	14		200,955		196,171
Restricted	15		164,665		194,879
Total Charity Funds	16		476,669		504,248

The notes on pages 12 to 28 form part of the financial statements

UMBRELLA DERBY & DERBYSHIRE
BALANCE SHEET
AT 31 MARCH 2023

For the year ended 31 March 2023 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

Directors responsibilities:

- (i) The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006; and
- (ii) The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to the accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

These financial statements were approved and authorised for issue by the Trustees on 13 September 2023 and are signed on their behalf by:



James Stafford DL

Chair of Trustees

Registered Number 07904108

UMBRELLA DERBY & DERBYSHIRE
STATEMENT OF CASH FLOWS
AT 31 MARCH 2023

		2023		2022	
Note	£	£	£	£	£
Cash (outflows)/inflows from operating activities					
Cash generated from operations	21		(7,371)		(24,113)
Investing activities					
Purchase of tangible fixed assets		(3,609)		(39,103)	
Interest received		<u>2,574</u>		<u>425</u>	
Net cash provided by investing activities			<u>(1,035)</u>		<u>(38,678)</u>
Net (decrease)/increase in cash and cash equivalents			(8,406)		(62,791)
Cash and cash equivalents at beginning of year			<u>186,767</u>		<u>249,558</u>
Cash and cash equivalents at end of year			<u><u>178,361</u></u>		<u><u>186,767</u></u>
Cash at bank and in hand			178,361		194,084
Bank loan			<u>-</u>		<u>(7,317)</u>
Net cash and cash equivalents			<u><u>178,361</u></u>		<u><u>186,767</u></u>

UMBRELLA DERBY & DERBYSHIRE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a. Basis of preparation

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (as updated through Bulletin 1 published on 2 February 2016)
- and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £. These accounts for the year ended 31 March 2017 are the first accounts of Umbrella Derby & Derbyshire prepared in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland. The reported financial position and financial performance for the previous period are not effected by the transition to FRS 102.

b. Income recognition policies

Items of income are recognised and included in the accounts when all of the following criteria are met:

- the charity has entitlement to the funds;
- any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

For legacies, entitlement is taken as the earlier of:

- the date on which the charity is aware that probate has been granted;
- the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made; or
- when a distribution is received from the estate.

Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance or provision of other specified services are deferred until the criteria for income recognition are met.

UMBRELLA DERBY & DERBYSHIRE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

1. Accounting policies continued

c. Donated services and facilities

Donated services or facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. On receipt, donated services and facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

d. Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

e. Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside for use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects undertaken by the charity.

f. Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

UMBRELLA DERBY & DERBYSHIRE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

1. Accounting policies continued

g. Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:-

Asset Group	Capitalisation	Depreciation (Years)
Land & Buildings, including fees etc	At Original cost	25 years
Refurbishment, including professional fees	At Original cost	5 years
Equipment for new Building	At Original cost	3 years
IT equipment	At Original cost	3 years
Office Equipment	At Original cost	5 years
Leasehold Improvements	At Original cost	40 years

h. Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

i. Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

j. Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

k. Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

l. Pension Costs

The charity operates a defined contribution pension scheme for employees. The assets are held separately from those of the charity. The annual contributions payable are charged to the statement of financial activities. These costs reflect the number of members in the scheme.

m. Investments

Investments are stated at market value at the balance sheet date. The SOFA includes those unrealised gains and losses arising from the revaluation of the investment portfolio at the balance sheet date.

UMBRELLA DERBY & DERBYSHIRE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
2. Donations & Legacies				
Donations	31,850	10,051	41,901	44,590
	<u>31,850</u>	<u>10,051</u>	<u>41,901</u>	<u>44,590</u>
Year Ended 31 March 2022	<u>29,245</u>	<u>15,345</u>	<u>44,590</u>	<u>44,590</u>
3. Charitable Activities				
Grants/ Income Receivable from				
Derby City Council	-	5,000	5,000	8,734
Derbyshire County Council	-	4,261	4,261	7,689
Other	-	1,798	1,798	992
Lloyds Foundation	-	19,440	19,440	34,564
Earned Income	433,944	-	433,944	371,717
Big Lottery	-	120,455	120,455	105,403
Children in Need	-	-	-	26,698
Global Make Some Noise	-	-	-	16,558
Gardening Disabled	-	-	-	41,376
The John Horseman Trust	-	5,000	5,000	-
Garfield Weston	-	30,000	30,000	-
Derbyshire Com Foundation	-	10,000	10,000	-
Screwfix	-	4,000	4,000	-
The Grey Court Trust	-	6,500	6,500	-
Mencap	-	650	650	-
Souter Charitable Trust	-	2,000	2,000	-
Edward Gosling Trust	-	11,600	11,600	3,200
Active Partner Trust	-	-	-	4,614
Arts Council	-	2,200	2,200	2,017
Duke of Devonshire Trust	-	-	-	1,500
South Derbyshire CVS	-	-	-	2,463
Thomas Farr Charity	-	-	-	2,000
Davis Foundation	-	-	-	1,000
Hasluk Trust	-	-	-	2,000
Derbyshire Freemasons	-	-	-	2,500
Lord Barnby's Foundation	-	-	-	1,500
Persimmon Foundation	-	-	-	1,000
Tesco Groundwork	-	1,031	1,031	-
Vernon Robert Bowmer	-	1,500	1,500	-
Toyota Manufacturing	-	2,074	2,074	-
	<u>433,944</u>	<u>227,509</u>	<u>661,453</u>	<u>637,525</u>
Year Ended 31 March 2022	<u>377,175</u>	<u>260,350</u>	<u>637,525</u>	<u>637,525</u>

UMBRELLA DERBY & DERBYSHIRE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
4. Other Trading Activities				
Event / Club Income	19,713	11,463	31,176	27,304
Fundraising	418	-	418	410
Other	3,990	545	4,535	4,076
	<u>24,121</u>	<u>12,008</u>	<u>36,129</u>	<u>31,790</u>
Year Ended 31 March 2022	<u>16,021</u>	<u>15,769</u>		<u>31,790</u>
	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
5. Investment Income				
Bank Interest receivable	2,325	-	2,325	232
Dividend Income	249	-	249	193
	<u>2,574</u>	<u>-</u>	<u>2,574</u>	<u>425</u>
Year Ended 31 March 2022	<u>425</u>	<u>-</u>		<u>425</u>
6. Other income				
Covid Assistance	-	-	-	2,142
Year Ended 31 March 2022	<u>1,839</u>	<u>303</u>		<u>2,142</u>

UMBRELLA DERBY & DERBYSHIRE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

7. EXPENDITURE

	Children Services	Adult Services	Play & Leisure	IFSS	Annie's Place	Vols Core /reserve	Total Restricted	Un restricted	Total	2021-22
Wages and Salaries	92,905	246,128	47,661	87,965	-	125,937	164,113	436,483	600,596	617,815
Cost of Sales	950	4,872	5,397	3,578	100	23	9,578	5,342	14,920	14,088
Travel & accommodation	3,254	9,522	682	502	-	754	2,502	12,212	14,714	14,657
Activity cost	1,581	6,014	3,801	3,775	-	352	11,861	3,662	15,523	16,139
Volunteer charge	4,781	5,450	5,820	600	1,013	(17,664)	1,722	(1,722)	-	-
Repair & Maintenance	-	47	100	-	9,277	7,588	9,158	7,854	17,012	17,456
Phone & Broadband	-	-	-	-	-	9,791	4,000	5,791	9,791	11,466
Utilities	(67)	-	-	-	7,091	2,622	5,367	4,279	9,646	8,694
Insurance	-	-	-	-	209	8,638	3,275	5,572	8,847	8,276
Computer & IT Costs	-	-	43	-	-	6,828	1,000	5,871	6,871	6,821
General Admin	(30)	-	(20)	-	543	503	-	996	996	901
Photocopier	-	-	-	-	-	15,675	2,000	13,675	15,675	7,113
Fees, Legal & Professional	-	-	-	13	308	1,366	13	1,674	1,687	3,207
Printing, Postage & Stationery	-	-	-	-	-	770	750	20	770	1,191
Training	65	-	-	755	-	3,607	1,755	2,672	4,427	4,142
Bad debts	339	38	188	-	-	-	-	565	565	2,604
Staff entertainment & Refreshments	-	174	-	11	38	752	11	964	975	312
Other-£1500 P.A.	-	-	-	480	302	3,016	480	3,318	3,798	4,053
Expensed equipment	84	-	28	-	3,029	245	3,093	293	3,386	4,856
Total operating cash expenditure	103,862	272,245	63,700	97,679	21,910	170,803	220,678	509,521	730,199	743,791
Overhead allocation	28,784	88,099	15,149	25,524	(26,118)	(131,438)	59,095	(59,095)	-	-
Depreciation	-	-	439	9	22,746	16,021	9	39,206	39,215	37,221
TOTAL	132,646	360,344	79,288	123,212	18,538	55,386	279,782	489,632	769,414	781,012

UMBRELLA DERBY & DERBYSHIRE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

	2022-23	2021-22
	£	£
8. Aggregate Payroll costs were:-		
Wages & Salaries	553,011	568,544
Social security costs	31,458	29,710
Pension costs	11,527	19,561
Benefits in Kind	4,600	-
	600,596	617,815
	600,596	617,815

No employees earned more than £60,000 in the year.
None of the trustees received remuneration during the year.
Trustee travel expenses during the year totalled £nil (2022: £nil).

The key management personnel of the charity, comprise the Trustees, the Chief Executive Officer and Finance Officer.

The total employee benefits of the key management personnel of the charity was £51,276 (2022: £59,827).

Particulars of employees

The average head count of staff employed by the charity during the financial year amounted to

	2022-23	2021-22
Management Staff	2	3
Administrative Staff	3	4
Charitable staff – Contracted/holidays (Activity Support Worker)	26	26
Charitable staff – (Co-ordinators and Family Support)	9	7
	40	40
	40	40

Only 6 (2022: 6) of the above are full time

The Average Full time equivalent is as follows:-

Management staff	2.6	2.6
Administrative staff	1.5	1.5
Charitable staff – Contracted/holidays (Activity Support Worker)	15	9.9
Charitable staff – (Co-ordinators and Family Support)	5	5
	24.1	19
	24.1	19

UMBRELLA DERBY & DERBYSHIRE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

9. Operating (deficit)/surplus

The Operating (deficit)/surplus is stated after charging :-

	2022-23	2021-22
	£	£
Depreciation	39,215	37,221
Independent examiner's remuneration (incl VAT)	1,170	1,050
	39,215	37,221

10. Tangible Fixed Assets

	Land & Buildings	Building Refurbish-ment	Equipment	IT	Office Equipment & Furniture	Total
	£	£	£	£	£	£
Cost						
At 1 April 2022	213,058	235,675	85,943	47,207	14,300	596,183
Additions	-	-	788	-	2,821	3,609
Disposals	-	-	(14,084)	(7,294)	(1,160)	(22,538)
At 31 March 2023	213,058	235,675	72,647	39,913	15,961	577,254
Depreciation						
At 1 April 2022	(87,152)	(107,641)	(41,097)	(39,493)	(8,086)	(283,469)
Charge for year	(11,438)	(6,826)	(12,962)	(5,161)	(2,828)	(39,215)
Eliminated on disposals	-	-	14,084	7,294	1,160	22,538
At 31 March 2023	(98,590)	(114,467)	(39,975)	(37,360)	(9,754)	(300,146)
Net book value						
At 31 March 2023	114,468	121,208	32,672	2,553	6,207	277,108
<i>% of Original cost</i>	54%	51%	45%	6%	39%	48%
At 31 March 2022	125,906	128,034	44,846	7,714	6,214	312,714
<i>% of Original cost</i>	59%	54%	52%	16%	43%	52%

11. Investments

	2022-23	2021-22
	£	£
HSBC Shares	6,962	6,870
Unrealised (loss)/profit on shares	(222)	93
	6,740	6,963

UMBRELLA DERBY & DERBYSHIRE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

12. Debtors

	2022-23	2021-22
	£	£
Trade Debtors	64,035	60,993
Prepayments and Accrued Income	503	656
	64,538	61,649

13. Creditors: Amounts falling due within one year

	2022-23	2021-22
	£	£
Trade Creditors	5,441	6,300
Accruals and deferred income	44,637	57,545
Flexible commercial Mortgage	-	7,317
	50,078	71,162

Deferred income at 31 March 2023 totals £43,679
(2022: £50,854)

UMBRELLA DERBY & DERBYSHIRE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

14. Unrestricted Funds: Movements in year

	Balance 1 April 2022 £	Incoming Resources £	Resources expended £	Transfers £	Balance 31 March 2023 £
Designated Funds					
Staff redundancy Contingency	88,037	-	-	(2,149)	85,888
Legacy fund designated	25,161	-	-	-	25,161
General Reserves	196,171	492,489	(489,854)	2,149	200,955
	<u>309,369</u>	<u>492,489</u>	<u>(489,854)</u>	<u>-</u>	<u>312,004</u>

15. Restricted Funds: Movements in year

	Balance 1 April 2022 £	Incoming Resources £	Resources expended £	Transfers £	Balance 31 March 2023 £
Family Support	14,532	113,880	(123,212)	-	5,200
Garfield Weston	-	30,000	(30,000)	-	-
Derby City Council	-	5,000	(5,000)	-	-
Derbyshire Com Foundation	-	10,000	(10,000)	-	-
Lloyds	3,142	19,440	(22,582)	-	-
Arts Council – Choir	781	2,200	(2,429)	-	552
Disabled Gardening	3,709	4,375	(8,084)	-	-
Edward Gosling Charity	1,993	11,600	(13,593)	-	-
The Grey Court Trust	-	6,500	(6,500)	-	-
Annie’s Place	163,674	801	(5,867)	-	158,608
Mencap – Walking	1,083	650	(1,428)	-	305
Derbyshire County Council Youth Club – Tues/Thurs/Fri	-	38,287	(38,287)	-	-
Toyota	-	2,074	(2,074)	-	-
Other	-	500	(500)	-	-
	<u>194,879</u>	<u>249,568</u>	<u>(279,782)</u>	<u>-</u>	<u>164,665</u>

UMBRELLA DERBY & DERBYSHIRE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

16. Analysis of Net assets between funds

	Tangible Fixed Assets	Net Assets/ (liabilities)	Total
	£	£	£
Restricted Funds			
Family Support	-	5,200	5,200
Arts Council – Choir	-	552	552
Mencap - Walking	-	305	305
Annie’s Place	158,608	-	158,608
	158,608	6,057	164,665
Unrestricted Funds			
Designated Funds			
Staff redundancy provision	-	85,888	85,888
Legacy Fund	-	25,161	25,161
General reserves	118,500	82,455	200,955
	118,500	193,504	312,004
Total Funds	277,108	199,561	476,669

UMBRELLA DERBY & DERBYSHIRE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

17. RESTRICTED FUNDS

This section was originally a description of fully funded (Restricted) projects. As Umbrella Derby & Derbyshire Limited continues to develop and expand its services, the scope, funding and content of most services has changed. Whilst we continue to monitor individual contract expenditure against the agreed funding bases, it is important to recognise the current cost of each service, including full recovery of overheads, as a basis for future funding bids. The following notes describe each service in the context of this transition phase. As the funding basis changes the split between restricted and unrestricted funds becomes increasingly arbitrary.

THE ANNIE HALL MEMORIAL CENTRE (ANNIE'S PLACE)

In 2018 Umbrella received a generous legacy of £94k, which was reserved towards finding additional premises for service delivery. In 2019 we acquired a 40-year peppercorn lease on a council-owned community centre which needed significant refurbishment. We secured funding and donations to enable an impressive makeover of the building, which has been hosting an increasing level of service delivery and is available for some third party letting.

In total we "Capitalised" over £200k of refurbishment and equipment costs. This expenditure contributed to an apparently high level of income in 2020-21, much of which has increased the value of fixed assets on our balance sheet.

The building was formally opened on 6th December 2021 by the Deputy Lieutenant of Derbyshire

VOLUNTEER & FAMILY SUPPORT TEAM

Family Support

Family Support continues to be a vital service provided by Umbrella, supporting parent/carers of children and young people in Derby and Southern Derbyshire. The Single Point of Access (SPA) located at the Ronnie MacKeith Child Development Centre, Derby Royal hospital, is the gateway to all Umbrellas' services for both parent/carers and professionals. The SPA is not only the access into Umbrella's services (five days a week, 9am until 3pm), it is the lifeline for parent/carers to receive advice, information and support. The team facilitate eight parent/carer support group. Including 3 where children/young people can attend with their parents. The team now offer an Early Intervention Service which provide 1:1 intensive support to families who have had recent diagnosis or are on the waiting list for diagnosis. To give them support and resources. The Family Support team also provide workshops/information sessions, family fun activities, carers events and Umbrella's highly successful Market Place event. All these different types of support are invaluable, offering emotional, practical assistance and peer to peer support as well as giving parents and carers time for them to promote positive mental health and wellbeing.

UMBRELLA DERBY & DERBYSHIRE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

17. RESTRICTED FUNDS continued

Volunteer service

Volunteer Services saw growth during 2022/2023 delivering 4105 hours compared to 3381 hours the previous year. A quarter of these hours come from our dedicated trustees who regularly give their time at bi-monthly meetings and steering groups. We are thankful for a dedicated trustee board.

We struggled to increase our volunteer base during this time due to poor management of the project but are pleased that a new coordinator was appointed in February 2023. Furthermore, Volunteering in general is at a historic low in England post pandemic. General public habits have changed and there was a gap where those who might have volunteered never got the chance. Those who volunteered consistently through the pandemic have reported emotional fatigue and burnout.

The focus for 2023-2024 is to increase the volunteer pool, through better engagement, which will allow us to deliver more front-line services, build a base of admin volunteers to assist with database migration and invite in corporate volunteers to help with general building maintenance.

CHILDREN'S SERVICES, Short Breaks, City Support, Spot Purchase

Overall children's services provided 5,073 hours of support for 95 children and young people over the year 2022-23.

Our busiest month was August 2022, we ran 19 trips for children and young people to attend and gave 734 hours of support to our children and young people from trips and 1:1 support, which is a 12% increase on August 2021.

Short Breaks

Umbrella delivered 3,784 hour of support to 67 children on the Short Breaks Framework over the course of the year, our numbers of short breaks children dropped slightly, due to a drop in the amount of referrals being sent though from Derby City Council.

City Spot Purchase

Umbrella was able to deliver 677 hours of support, up from 447 on the previous year, this is due to us having a second member of staff specially trained to support a young persons medical needs.

County Spot Purchase

Umbrella delivered 612 hours of support to children living in Derbyshire. There has been a large in spike in referral from the county area this last year, this will be highlighted further in 2023-24 accounts, as we have now doubled the amount of children who access children services in the county area.

PLAY & LEISURE SERVICE

Circus Starr November 2022 – This year we were allocated 100 tickets to attend the show

Christmas Party 2022 - The Christmas Party was held a Rolls Royce social club and we had 57 families attend. Santa handed out over 103 presents to the children and young people. This is a traditional Party with Disco Hot Buffet and Santa visits.

Ben Butler and Dan Richardson Awards – was held at the Family Christmas Party. There were over 20 nominations Under 14 and over 14's winners were both nominated for his friendship and kindness towards others

UMBRELLA DERBY & DERBYSHIRE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

17. RESTRICTED FUNDS continued

PLAY & LEISURE SERVICE (continued)

Tuesday Youth Club

A weekly youth club held at online and at Umbrella venues and out in the community. Around 23 children attended on a regular basis for children aged 11 to 18 years. The group is young person led deciding on the activities, such as Lego night, Bake Off and quiz nights. Offsite activities include Clip N Climb, bowling, and meals out.

Friday Youth Club

A fortnightly group held at Umbrella Venues, and out in the community, for young adults aged 16 to 30 years. 12 young people attended the group on a regular basis. The group is young person led and they have taken part in such activities as Bake Off, BBQ and Board games.

Umbrella Raindrops Choir

This is a term weekly group that is held on Monday evenings from 6.00pm-7.00pm in term time. The group meet at the Mackworth community centre. The Choir is open to children and adults with a disability; their siblings and parents and carers there are currently 15 people attending the Choir.

Umbrella Siblings Group 11 to 17 years

The Umbrella Siblings group meet monthly on a Thursday evening at Umbrella venues and out in the community. The group is young person led and suggests each month's activity; these include mad science night; sports and outside games and Offsite Bowling and Crazy golf are very popular. 5 young people attend the group.

Hilton and Sawley youth clubs

Fortnightly groups held fortnightly. The groups are open to 11 to 18 year olds. Around 20 children attended on a regular basis for children aged 11 to 18 years. The group is young person led deciding on the activities, such as Lego day, Bake Off. Offsite activities include Clip N Climb, bowling, and meals out.

Wellchild sailing event at Carsington reservoir – 30 children and their families from umbrella attended and spent the day sailing and having rides on the motorboats.

UMBRELLA DERBY & DERBYSHIRE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

17. RESTRICTED FUNDS continued

ADULT SERVICES

Following the restrictions of the pandemic being lifted, April 2022 saw the promise of growth to Adult Service through being able to enlarge group sizes and increase contracts of those currently being supported.

Services have seen gradual growth over the financial year and are now running at a 22% higher capacity in hours delivered compared to the previous year. The only restriction upon service growth has been continued staff shortages, also meaning this year has seen the highest ever number of service cancellations.

This has been disappointing but unavoidable under the challenging circumstances. It was also not possible to meet the demand of holiday contacts meaning no additional holiday spaces were offered throughout the year resulting in a significant loss.

Umbrella have focused on prioritising current services delivery contracts, meaning we were not able to take on many new referrals and have only been able to offer placements when an existing service user has left. However, demand for services remains high and waiting list are in place for when we are in a stronger staffing position.

The combination of increased group numbers and increasing contracts has led to a 32% financial growth over the 22/23 financial year, this is despite a number of service users leaving and overall people being supported lower than the previous year.

Despite the ongoing staffing crisis, the following hours were delivered:

- TEAM 14,549 hours generating an income of £289,167
- INDE & INDE+ 4024 hours generating an income of £39,906
- Mileage income £7816
- Total hours 18,574
- Total income £336,890
- Young Adults supported 61

The start of the current financial year has shown a continued influx in referrals and recruitment is high on the agenda to attain more support workers allowing the groups to maintain capacity and growth into 2023.

UMBRELLA DERBY & DERBYSHIRE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

18. Related party transactions

The charity has no related party transactions that required disclosure.

19. Company limited by guarantee

The Charity is a company limited by guarantee. Every member promises, if the Charity is Dissolved, while they remain a member or within 12 months afterwards, to pay up to £1 towards the costs of dissolution and the liabilities incurred by the Charity while the contributor was a member.

20. Corporation taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

21. Cash generated from operations

	2023	2022
	£	£
(Deficit)/surplus for the year	(27,579)	(64,447)
Adjustments for:		
Investment income shown in investing activities	(2,574)	(425)
Depreciation and impairment of tangible fixed assets	39,215	37,221
Loss/(gain) on revaluation of investments	222	(93)
Movements in working capital:		
(Increase)/decrease in debtors	(2,889)	(1,238)
(Decrease)/increase in creditors	(13,766)	4,869
Cash generated from operations	(7,371)	(24,113)

22. Financial Instruments

The carrying amounts of the charity's financial instruments are as follows:

	2023	2022
	£	£
Financial assets		
Measured at fair value through net income/expenditure		
Fixed asset listed investments	6,740	6,963
	2023	2022
	£	£
Debt instruments measured at amortised cost		
- Trade Debtors	64,035	60,993
	2023	2022
	£	£
Financial liabilities		
Measured at amortised cost		
- Trade Creditors	5,441	6,300

UMBRELLA DERBY & DERBYSHIRE

FINANCIAL HISTORY 2018-2023

(This page does not form a part of the statutory financial statements which are subject to the Independent Examiners report on page 8)

Umbrella Derby & Derbyshire Limited (reg Charity 1150203) has been operating as a legal entity since April 2013. Previously it existed as Umbrella (reg Charity 770088)

Year Ending 31 March	<u>Umbrella Derby & Derbyshire Ltd</u>					
	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
	£	£	£	£	£	£
Funds						
Restricted Funds	164,665	194,879	210,104	19,937	14,549	16,609
Designated Funds	111,049	113,198	114,124	169,334	162,602	58,220
Unrestricted	200,955	196,171	244,467	229,208	258,938	268,619
	476,669	504,248	568,695	418,579	436,089	343,448
Months expenditure held in reserve						
Gross reserves	4.9	4.8	7.2	6.0	6.5	5.5
Net Reserves	3.1	3.0	4.9	3.5	4.0	4.5
Incoming resources						
Funding	227,509	265,808	462,007	344,077	320,495	327,962
Investment income	2,574	518	712	1,751	1,594	494
Donations	41,901	44,590	37,737	62,085	44,735	34,818
Fundraising	4,953	4,486	4,956	15,413	15,724	15,262
Earned income	433,944	371,717	245,987	354,853	392,912	359,978
Legacy/Job Retention Scheme	31,176	29,446	72,741	-	94,026	-
	742,057	716,565	824,140	778,179	869,486	738,514
Resources Expended						
Staff Costs	600,596	617,815	552,466	647,345	624,163	580,147
Other costs	169,040	163,197	121,458	148,444	152,682	131,698
	769,636	781,012	673,924	795,789	776,845	711,845
Staff costs/Total Costs	78%	79%	80%	81%	80%	81%
Average Staff Numbers	40	40	49	75	59	51
Full Time Equivalent	24	19	24	29	25	22
Funding						
Derby City Council	5,000	8,734	36,821	119,476	117,417	105,001
Derbyshire County Council	4,261	7,689	4,001	23,401	28,841	58,419
Big lottery	120,455	105,403	167,523	101,802	105,999	100,150
Children in Need	-	26,698	45,787	40,582	57,080	53,349
Lloyds TSB	19,440	34,564	48,212	9,429	6,250	8,750
Other	78,353	82,720	159,663	49,387	4,908	2,293
	227,509	265,808	462,007	344,077	320,495	327,962
Funding/Expenditure	30%	34%	77%	43%	41%	46%
Tangible Fixed Assets						
Opening Balance	312,714	310,832	158,104	170,845	153,965	149,247
Additions	3,609	39,103	182,995	10,293	37,685	21,600
Depreciation	(39,215)	(37,221)	(30,267)	(23,034)	(20,805)	(16,882)
Net Book Value	277,108	312,714	310,832	158,104	170,845	153,965

Annual accounts for Umbrella (Reg Charity 700884) are no longer available on the Charity Commission website. Digital copies can be obtained from Umbrella Derby & Derbyshire Limited.

**UMBRELLA DERBY & DERBYSHIRE
SECTOR ANALYSIS 2022-2023**

(This page does not form a part of the statutory financial statements which are subject to the Independent Examiners report on page 8)

	Children Services	Adult Services	Play & Leisure	Information & family Support	Annie's Place	Vols Core /reserve	Total	2021-22 adjusted
Income								
Donation & Fundraising	-	-	8,950	300	801	31,850	41,901	44,999
Grant Income	-	19,440	36,125	110,495	9,375	52,074	227,509	265,807
Membership/Sales/other Services	65	-	-	545	1,383	2,960	4,953	5,498
	102,885	350,614	8,923	2,541	-	157	465,120	399,742
TOTAL OPERATING INCOME	102,950	370,054	53,998	113,881	11,559	87,041	739,483	716,046
Interest & Investment income	-	-	-	-	-	2,574	2,574	425
Cost of Sales	(950)	(4,872)	(5,397)	(3,578)	(100)	(23)	(14,920)	(14,088)
TOTAL INCOME LESS COST OF SALES	102,000	365,182	48,601	110,303	11,459	89,592	727,137	702,383
Expenditure								
Wages and Salaries	92,905	246,128	47,661	87,965	-	125,937	600,596	617,815
Travel & accommodation	3,254	9,522	682	502	-	754	14,714	14,657
Activity cost	1,581	6,014	3,801	3,775	-	352	15,523	16,138
Volunteer charge	4,781	5,450	5,820	600	1,013	(17,664)	-	-
Repair & Maintenance	-	47	100	-	9,277	7,588	17,012	17,456
Phone & Broadband	-	-	-	-	-	9,791	9,791	11,466
Utilities	(67)	-	-	-	7,091	2,622	9,646	8,694
Insurance	-	-	-	-	209	8,638	8,847	8,276
Computer & IT Costs	-	-	43	-	-	6,828	6,871	6,821
General Admin	(30)	-	(20)	-	543	503	996	901
Photocopier	-	-	-	-	-	15,675	15,675	7,113
Fees, Legal & Professional	-	-	-	13	308	1,366	1,687	3,207
Printing, Postage & Stationery	-	-	-	-	-	770	770	1,191
Training	65	-	-	755	-	3,607	4,427	4,142
Bad debts	339	38	188	-	-	-	565	2,604
Staff entertainment & Refreshments	-	174	-	11	38	752	975	313
Other<£1500 P.A.	-	-	-	480	302	3,016	3,798	4,052
Expensed equipment	84	-	28	-	3,029	245	3,386	4,856
Total operating cash expenditure	102,912	267,373	58,303	94,101	21,810	170,780	715,279	729,702
Cash (deficit)/surplus	(912)	97,809	(9,702)	16,202	(10,351)	(81,188)	11,858	(27,319)
Overhead allocation	(28,784)	(88,099)	(15,149)	(25,524)	26,118	131,438	-	-
Depreciation	-	-	(439)	(9)	(22,746)	(16,021)	(39,215)	(37,221)
(Loss)/gain on investment	-	-	-	-	-	(222)	(222)	93
TOTAL (deficit)/surplus	(29,696)	9,710	(25,290)	(9,331)	(6,979)	34,007	(27,579)	(64,447)

UMBRELLA DERBY & DERBYSHIRE

England & Wales - Charity number 1150203

Accounts



UMBRELLA DERBY & DERBYSHIRE

FINANCIAL STATEMENTS

31 MARCH 2022

Charity Number 1150203
Company Number 07904108

DKS Chartered Certified Accountants

2 Kingsdale Grove
Chellaston
Derby
DE73 5NX

UMBRELLA DERBY & DERBYSHIRE

FINANCIAL STATEMENTS

31 MARCH 2022

Contents	Pages
Reference and administrative details	1
Trustees' report	2 to 7
Independent Examiner's report	8
Statement of Financial Activities	9
Balance Sheet	10 to 11
Statement of Cash Flows	12
Notes to financial statements	13 to 29
Management information	30 to 31

UMBRELLA DERBY & DERBYSHIRE

REFERENCE AND ADMINISTRATIVE DETAILS

The Board of Trustees / Directors

James Stafford DL	Chair – Appointed 8 December 2021
Ruth Pownall	Vice Chair
Nigel Farrow	Secretary
John Russell	Treasurer
Sharon Insull	
Suzanne Parry-Jones	Resigned 31 July 2021
Tracy Harrison	
Wayne Cook	
Beth McDonald	Appointed 14 April 2021
Catherine Moseley	Appointed 31 July 2021
Richard Vasey	Appointed 6 April 2022

Company Secretary Nigel Farrow

Chief Executive Ann Rowlands MBE

Registered Office Umbrella House
64 Birdcage Walk
Mackworth
DERBY
DE22 4LD

Independent Examiner David Smith FCCA
DKS Chartered Certified Accountants
2 Kingsdale Grove
Chellaston
Derby
DE73 5NX

Bankers Barclays Bank plc
22-26 St Peters Street
Derby
DE1 1SH

**UMBRELLA DERBY & DERBYSHIRE
TRUSTEES' REPORT
YEAR ENDED 31 MARCH 2022**

The directors who are also trustees have pleasure in presenting their report and unaudited financial statements of the charity for the year ended 31 March 2022.

Principal activities

The principal activity of the charity is to advance and support the relief of disabled and/or sick children and young adults and to promote research and awareness of the related courses of treatment of this sector. This is in accordance with the objects contained in the Memorandum and Articles of Association, the charity's governing document.

Fixed assets

Details of movements in fixed assets are shown in note 10 to the accounts

Directors The directors who served during the year are shown on page 1.

OBJECTIVES AND ACTIVITIES

Charitable objectives

To advance and support charities and charitable purposes and in particular but without prejudice to the generality of the foregoing: (1) The relief of disabled and/or sick children. (2) The provision of information to or for the benefit of disabled and/or sick children. (3) The provision (and assisting in the provision) of facilities, equipment and amenities for the treatment or welfare of disabled and/or sick children. (4) The relief in cases of financial need, hardship or distress of disabled or sick children and of their relatives. (5) The promotion of research into the causes and treatment of disabled and/or sick children and the publication of the results thereof. Umbrella is a registered charity supporting children and young people with disabilities and their families who live in Southern Derbyshire. The following summarises our services and achievements.

**UMBRELLA DERBY & DERBYSHIRE
TRUSTEES REPORT
YEAR ENDED 31 MARCH 2022**

ACHIEVEMENTS AND PERFORMANCE

CHAIR'S REPORT

Another year has passed and due to the amazing work done by all the staff volunteers at Umbrella we have continue to deliver excellent services to our young people and their families. The variety of activities available to the young people across the services continues to increase due the enthusiasm of dedicated adults to share and pass on their skills to help the young people as well as their families with the information, support and guidance needed.

Umbrella continues to grow and develop. We are delighted that Annie's Place is being used and was officially opened in December 2021. The amount of work which has gone into this project is beyond belief, the Umbrella team will be forever grateful for the support received by an assortment of skilled people from all over the county who have done an amazing job and the building will be a fantastic asset to the charity. Our thanks to everyone who has been involved.

The Trustees have continued to meet regularly to provide support and scrutiny to Umbrella. We have been pleased with the continuing efforts of all the staff and volunteers. We face a number of challenges in Umbrella, especially the fact that costs continue to rise and we have more young people who want to receive support and services from Umbrella and we need to continue to work to recruit more Activity Support Staff and volunteers. The AGM is our opportunity to say thank you to everyone involved in Umbrella, every job makes a difference and improves the life of a young person somewhere.

We look forward to the year ahead with my plans in place to work towards our strategic goals and welcome the input from all our staff at our Away Day in April 2022. Once again thank you to all you wonderful people who give selflessly of your time to provide so many young people with fantastic opportunities and wonderful memories. Here's to an even more successful 2022/2023.

Tracy Harrison
Chair of Trustees
To 8th December 2021

James Stafford DL
Chair of Trustees
From 8th December 2021

**UMBRELLA DERBY & DERBYSHIRE
TRUSTEES REPORT
YEAR ENDED 31 MARCH 2022**

PUBLIC BENEFIT

Umbrella provides support to disabled children, young adults, and their families within the Southern Derbyshire catchment area. The support and activities provided are Government funded via Local Government and Health or funded from independent grants.

The services and activities provided are open to all disabled children and their families, subject to availability, funding and funder conditions.

In practice, due to the wide range of disabilities supported, some activities are more appropriate for some children than others. Our Care Quality Commission (CQC) allows Umbrella to support children and young adults with complex needs in their own homes.

Our services rely extensively on our team of Volunteers. The Volunteer service plays an important part in the personal development of the, mainly, young adults who form our volunteer pool.

Umbrella Derby & Derbyshire Limited continually strives to extend its services and activities. These new activities are initially funded from public or corporate donations, and our own reserves. As the new services become established, we progressively seek to obtain mainstream funding contracts to continue the service.

FINANCIAL REVIEW

2021-22 has been a particularly challenging year.

Continuing Covid restrictions have limited our use of space and consequently we have been unable to satisfy the demand for our services. This has resulted in lower earned income without a matching reduction in costs. However, the resulting loss of £65k relative to a net turnover of £702k was substantially better than forecast.

Analysis of our performance by sector, see table below, reveals some areas of concern.

<u>SECTOR</u>	<u>Income (less Cost of Sales)</u>	<u>Direct Costs</u>	<u>Contribution</u>	<u>Overhead allocation & Depreciation</u>	<u>Surplus Deficit</u>
Children's Services	£158,037	(£164,734)	(£6,697)	(£33,162)	(£39,859)
Adult services	£300,926	(£261,866)	£39,060	(£38,915)	£145
Play & Leisure	£44,487	(£32,732)	£11,755	(£5,705)	£6,050
Family Support	£108,219	(£83,597)	£24,622	(£28,461)	(£3,839)
Annie's Place	£51,246	(£29,307)	£21,939	(£23,748)	(£1,809)
Core/volunteers/ reserves	£39,468	(£157,466)	(£117,998)	£92,770	(£25,228)
OPERATING TOTAL	£702,383	(£729,702)	(£27,319)	(£37,221)	(£64,540)

A detailed analysis of the performance by sector can be found at page 31 of the accounts.

**UMBRELLA DERBY & DERBYSHIRE
TRUSTEES REPORT
YEAR ENDED 31 MARCH 2022**

Financial Review Continued

Conventionally we would allocate core/overhead costs across all the “service delivery” projects. However, because the income earned from some sectors has been restricted by covid limitations we have decided to limit overhead allocations to Childrens & Adult Services to 15% of direct costs. The consequence of this is, that across the total business, overheads have been under-recovered by about £37k. A more detailed analysis is included on page 31 which also compares operating income and expenditure for 2020-21 after adjustment for extra-ordinary capital investment in Annie’s Place.

Childrens & Adults Services, which account for about 65% of turnover, earn income at hourly rates imposed by the Local Authorities. These rates have failed to keep up with the costs of providing the quality of services delivered by Umbrella and, in some cases, barely cover the direct costs (Mainly payroll). Even with the reduced overhead allocation these sectors have shown a combined loss of £40k.

If we are able to maximise the use of our excellent facilities, then the shortfall could be reduced. However if the LA’s , who have a statutory duty to provide these services, wish to continue using voluntary sector providers they must be prepared to agree realistic rates. The cost of LA’s providing these services in house would be a much greater burden on the taxpayer.

Play & Leisure service, is now fully funded by donations and small grants with very little cost to the taxpayer. This service, after reduced overheads shows a small surplus of £6k.

Family Support & Information service, was the original service provided by Umbrella. Currently it is nearly fully funded by Big Lottery. It should be noted that this service has provided valuable intervention in family crisis situations and has reduced the need for LA support for potential family breakdowns.

Annie’s Place. The Annie Hall Centre, which has been extensively refurbished, now offers a high quality facility to deliver services. Over the last year Covid restrictions have severely limited the number of children and adults that we can accommodate.

We have continued to receive capital grants to continue developing this facility. Most of these grants, to buy materials and equipment for the gardens and allotment, were applied for by one trustee, who has also voluntarily built this outdoor facility which is proving popular with our young adults offering them horticultural skills and increasing our capacity to expand our service base.

After overhead allocation and depreciation of £21k, this sector made a small loss of £2k.

Core, Volunteer admin, & Reserves includes most of our overheads and management /administrative team. This has been enhanced by our trustees volunteering their time and expertise, probably worth £40k-£50k over the year.

We no longer receive LA grants to partially cover the cost of this sector and, ideally, all the costs should be recovered from the service delivery projects. Restricting the overhead recovery to 15% has resulted in this sector showing an under-recovery of £25k, most of this under-recovery results from the reduced earned income from Children’s and Adult services.

We have now achieved some external funding from The Garfield Weston Foundation, Tom Carey, and others to contribute towards core costs for the next 3 years.

UMBRELLA DERBY & DERBYSHIRE

TRUSTEES REPORT

YEAR ENDED 31 MARCH 2022

Reserves policy

The company's reserves policy is to hold 3 months expenditure in general reserves. This currently equates to about £200k. General reserves at 31 March 2022 are £196k which equates to approximately 3 months expenditure.

At 31 March 2022 cash balances, were £194k plus £61k of invoiced debtors. This is down £71k on March 2021.

PLANS FOR FUTURE PERIODS

Outlook

Looking ahead we are aiming for zero cash flow for 2022-23, which, after adding back depreciation at about £40k, will result in an overall shortfall of £40k. 2023-24 should be back to breakeven. However these forecasts are dependent on identifying new funding opportunities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity was initially established on 26 April 1988 and registered as a charity on 1 December 1988, registered charity number 700884. Since April 2013, it has been operating as a Company Limited by Guarantee (Company no 07904108, Charity no 1150203) and operates from the Registered Office, which is Umbrella House, 64 Birdcage Walk, Derby, DE22 4LD. The charity is governed by its constitution as amended on 12 June 1997. There have been no further amendments since that date although we are seeking to extend the age range for our young adult service from 26 to 30.

Policies and procedures for induction and training of trustees

An updated training pack for employees is being amended to form the model for an induction and training programme for directors/trustees.

Organisational structure

The charity is managed by the board of directors/trustees. The board of directors has given limited powers to the Chief Executive, who reports formally to the board through board meetings.

Risk mitigation policy

Where appropriate, systems or procedures are established to mitigate the risks the charity faces. The recent development of a business plan has helped with the identification of external and internal risks. The significant external risks to funding are an ongoing issue that is continually monitored with also a view to diversification of funding sources and activities. To this end the organisation has committed itself to the incorporation of the charity in order to develop a professional operation. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with all statutory obligations eg Health and Safety, DBS checks, etc; for staff, volunteers, clients and visitors to the charity where applicable. Precautionary insurance is also in place to negate any valid or spurious claims that may arise against the charity.

**UMBRELLA DERBY & DERBYSHIRE
TRUSTEES REPORT
YEAR ENDED 31 MARCH 2022**

STRUCTURE, GOVERNANCE AND MANAGEMENT – Continued

Related parties

Umbrella has no related parties that make a significant impact upon the policies adopted by the organisation.

Pay Policy for Key Management Personnel

The Trustees of Umbrella Derby & Derbyshire set the pay structure of the senior management team via a review undertaken by a Remuneration Panel comprising of three members of the Board.

Independent Examiner

David Smith FCCA, of DKS Chartered Certified Accountants offers himself for reappointment at the AGM.

Small Company Provisions

This report has been prepared in accordance with the special provisions for small companies under part 15 of the Companies Act 2006.

Umbrella House
64 Birdcage Walk
Mackworth
DERBY
DE22 4LD

Signed on behalf of the trustees

John Russell
Treasurer
Approved by the trustees on

UMBRELLA DERBY & DERBYSHIRE
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
YEAR ENDED 31 MARCH 2022

Independent examiner's report to the Trustees of Umbrella Derby & Derbyshire

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022, which are set out on pages 9 to 29.

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 the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

David Smith FCCA

DKS Chartered Certified Accountants

2 Kingsdale Grove

Chellaston

Derby

DE73 5NX

Date:

UMBRELLA DERBY & DERBYSHIRE
STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING INCOME & EXPENDITURE ACCOUNT)
YEAR ENDED 31 MARCH 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
INCOME					
Donations and Legacies	2	29,245	15,345	44,590	37,737
Charitable Activities	3	377,175	260,350	637,525	707,994
Other trading Activities	4	16,021	15,769	31,790	4,956
Investment Income	5	425	-	425	712
Other income	6	1,839	303	2,142	72,472
TOTAL INCOME		424,705	291,767	716,472	823,871
EXPENDITURE					
Charitable Activities	7	474,297	306,715	781,012	673,924
TOTAL EXPENDITURE		474,297	306,715	781,012	673,924
NET GAINS ON INVESTMENTS	11	93	-	93	269
NET (OUTGOING)/INCOMING RESOURCES/NET (EXPENDITURE)/INCOME BEFORE TRANSFERS		(49,499)	(14,948)	(64,447)	150,216
Transfers Between Funds	16	277	(277)	-	-
NET MOVEMENT IN FUNDS FOR THE YEAR		(49,222)	(15,225)	(64,447)	150,216
Total fund Balances at 1 April 2021		358,591	210,104	568,695	418,479
TOTAL FUND BALANCES AT 31 MARCH 2022		309,369	194,879	504,248	568,695

The notes on pages 12 to 29 form part of the financial statements

UMBRELLA DERBY & DERBYSHIRE
BALANCE SHEET
AT 31 MARCH 2022

		2022		2021	
	Note	£	£	£	£
Fixed Assets					
Tangible Assets	10		312,714		310,832
Current Assets					
Investments	11	6,963		6,870	
Debtors	12	61,649		60,411	
Cash at Bank and in Hand		<u>194,084</u>		<u>265,554</u>	
		262,696		332,835	
Creditors: amounts falling due within one year					
	13	<u>(71,162)</u>		<u>(67,416)</u>	
Net Current Assets					
			191,534		265,419
Total assets less current liabilities					
			<u>504,248</u>		<u>576,251</u>
Creditors: Amounts falling due after one year					
	14		-		(7,556)
Net Assets					
			<u>504,248</u>		<u>568,695</u>
Funds					
Unrestricted					
Designated Funds	15				
Staff redundancy Provision			88,037		88,963
Legacy Fund			25,161		25,161
Other Charitable Funds					
General Reserves	15		196,171		244,467
Restricted	16		194,879		210,104
Total Charity Funds					
	17		<u>504,248</u>		<u>568,695</u>

The notes on pages 12 to 29 form part of the financial statements

UMBRELLA DERBY & DERBYSHIRE
BALANCE SHEET
AT 31 MARCH 2022

For the year ended 31 March 2022 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

Directors responsibilities:

- (i) The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006; and
- (ii) The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to the accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

These financial statements were approved and authorised for issue by the Trustees on and are signed on their behalf by:

James Stafford DL

Chair of Trustees

Registered Number 07904108

UMBRELLA DERBY & DERBYSHIRE
STATEMENT OF CASH FLOWS
AT 31 MARCH 2022

	Note	2022	2021
		£	£
Cash (outflows)/inflows from operating activities			
Cash generated from operations	22	(24,113)	207,163
Investing activities			
Purchase of tangible fixed assets		(39,103)	(182,995)
Interest received		425	712
Net cash provided by investing activities		<u>(38,678)</u>	<u>(182,283)</u>
Net (decrease)/increase in cash and cash equivalents		(62,791)	24,880
Cash and cash equivalents at beginning of year		<u>249,558</u>	<u>224,678</u>
Cash and cash equivalents at end of year		<u>186,767</u>	<u>249,558</u>
Cash at bank and in hand		194,084	265,554
Bank loan		<u>(7,317)</u>	<u>(15,996)</u>
Net cash and cash equivalents		<u>186,767</u>	<u>249,558</u>

UMBRELLA DERBY & DERBYSHIRE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a. Basis of preparation

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (as updated through Bulletin 1 published on 2 February 2016)
 - and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
 - and with the Charities Act 2011.
- The charity constitutes a public benefit entity as defined by FRS 102.

The accounts are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £. These accounts for the year ended 31 March 2017 are the first accounts of Umbrella Derby & Derbyshire prepared in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland. The reported financial position and financial performance for the previous period are not effected by the transition to FRS 102.

b. Income recognition policies

Items of income are recognised and included in the accounts when all of the following criteria are met:

- the charity has entitlement to the funds;
- any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

For legacies, entitlement is taken as the earlier of:

- the date on which the charity is aware that probate has been granted;
- the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made; or
- when a distribution is received from the estate.

Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance or provision of other specified services are deferred until the criteria for income recognition are met.

UMBRELLA DERBY & DERBYSHIRE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

1. Accounting policies continued

c. Donated services and facilities

Donated services or facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. On receipt, donated services and facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

d. Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

e. Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside for use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects undertaken by the charity.

f. Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

UMBRELLA DERBY & DERBYSHIRE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

1. Accounting policies continued

g. Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:-

Asset Group	Capitalisation	Depreciation (Years)
Land & Buildings, including fees etc	At Original cost	25 years
Refurbishment, including professional fees	At Original cost	5 years
Equipment for new Building	At Original cost	3 years
IT equipment	At Original cost	3 years
Office Equipment	At Original cost	5 years
Leasehold Improvements	At Original cost	40 years

h. Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

i. Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

j. Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

k. Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

l. Pension Costs

The charity operates a defined contribution pension scheme for employees. The assets are held separately from those of the charity. The annual contributions payable are charged to the statement of financial activities. These costs reflect the number of members in the scheme.

m. Investments

Investments are stated at market value at the balance sheet date. The SOFA includes those unrealised gains and losses arising from the revaluation of the investment portfolio at the balance sheet date.

UMBRELLA DERBY & DERBYSHIRE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
2. Donations & Legacies				
Donations	29,245	15,345	44,590	37,737
	<u>29,245</u>	<u>15,345</u>	<u>44,590</u>	<u>37,737</u>
Year Ended 31 March 2021	<u><u>22,190</u></u>	<u><u>15,547</u></u>	<u><u></u></u>	<u><u>37,737</u></u>
3. Charitable Activities				
Grants/ Income Receivable from				
Derby City Council	3,734	5,000	8,734	36,821
Derbyshire County Council	1,724	5,965	7,689	4,001
Other	-	992	992	3,789
Lloyds Foundation	-	34,564	34,564	48,212
Earned Income	371,717	-	371,717	245,987
Big Lottery	-	105,403	105,403	167,523
Children in Need	-	26,698	26,698	45,787
Global Make Some Noise	-	16,558	16,558	33,055
Gardening Disabled	-	41,376	41,376	1,500
Wolfson Foundation	-	-	-	50,000
Garfield Weston	-	-	-	25,000
Foundation Derbyshire	-	-	-	25,997
Percy Bilton Charity	-	-	-	4,896
Bernard Sunley Foundation	-	-	-	10,000
Sport England	-	-	-	491
Clothworkers Foundation	-	-	-	4,935
Edward Gosling Trust	-	3,200	3,200	-
Active Partner Trust	-	4,614	4,614	-
Arts Council	-	2,017	2,017	-
Duke of Devonshire Trust	-	1,500	1,500	-
South Derbyshire CVS	-	2,463	2,463	-
Thomas Farr Charity	-	2,000	2,000	-
Davis Foundation	-	1,000	1,000	-
Hasluk Trust	-	2,000	2,000	-
Derbyshire Freemasons	-	2,500	2,500	-
Lord Barnby's Foundation	-	1,500	1,500	-
Persimmon Foundation	-	1,000	1,000	-
	<u>377,175</u>	<u>260,350</u>	<u>637,525</u>	<u>707,994</u>
Year Ended 31 March 2021	<u><u>261,277</u></u>	<u><u>446,717</u></u>	<u><u></u></u>	<u><u>707,994</u></u>

UMBRELLA DERBY & DERBYSHIRE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
4. Other Trading Activities				
Event / Club Income	13,365	13,939	27,304	930
Fundraising	255	155	410	1,280
Other	2,401	1,675	4,076	2,746
	<u>16,021</u>	<u>15,769</u>	<u>31,790</u>	<u>4,956</u>
	<u><u>16,021</u></u>	<u><u>15,769</u></u>	<u><u>31,790</u></u>	<u><u>4,956</u></u>
Year Ended 31 March 2021	4,057	899		4,956
	<u><u>4,057</u></u>	<u><u>899</u></u>		<u><u>4,956</u></u>
	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
5. Investment Income				
Bank Interest receivable	232	-	232	589
Dividend Income	193	-	193	123
	<u>425</u>	<u>-</u>	<u>425</u>	<u>712</u>
	<u><u>425</u></u>	<u><u>-</u></u>	<u><u>425</u></u>	<u><u>712</u></u>
Year Ended 31 March 2021	712			712
	<u><u>712</u></u>			<u><u>712</u></u>
6. Other income				
Covid Assistance	1,839	303	2,142	72,472
	<u>1,839</u>	<u>303</u>	<u>2,142</u>	<u>72,472</u>
Year Ended 31 March 2021	72,472		72,472	72,472
	<u><u>72,472</u></u>		<u><u>72,472</u></u>	<u><u>72,472</u></u>

UMBRELLA DERBY & DERBYSHIRE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

7. EXPENDITURE

	Children Services	Adult Services	Play & Leisure	IFSS	Annies Place	Vols Core /reserve	Total Restricted	Un restricted	Total	2020-21
Wages and Salaries	153,258	244,929	23,027	81,062	-	115,539	173,088	444,728	617,815	552,466
Cost of Sales	6,679	3,494	3,836	895	34	(850)	10,536	3,552	14,088	8,421
Travel & accommodation	4,342	8,612	449	627	-	627	2,017	12,640	14,657	7,774
Activity cost	3,261	4,962	5,191	1,615	986	125	9,539	6,600	16,139	6,716
Volunteer charge	1,672	2,438	3,750	250	3,025	(11,135)	8,284	(8,284)	-	-
Repair & Maintenance	-	-	-	-	13,499	3,957	13,499	3,957	17,456	12,065
Phone & Broadband	-	-	-	-	-	11,466	-	11,466	11,466	11,214
Utilities	-	-	-	-	5,917	2,777	5,917	2,777	8,694	5,199
Insurance	-	-	-	-	128	8,148	128	8,148	8,276	7,029
Computer & IT Costs	86	-	133	-	-	6,602	219	6,602	6,821	8,383
General Admin	28	17	100	2	25	728	128	773	901	1,983
Photocopier	-	-	-	-	750	6,363	750	6,363	7,113	8,104
Fees, Legal & Professional	-	-	48	-	19	3,140	67	3,140	3,207	4,217
Printing, Postage & Stationery	58	-	2	-	-	1,131	60	1,131	1,191	300
Training	205	-	-	-	-	3,937	-	4,142	4,142	2,601
Bad debts	1,723	881	-	-	-	-	-	2,604	2,604	1,604
Staff entertainment & Refreshments	44	26	33	11	67	131	111	201	312	73
Other<£1500 P.A.	50	-	-	30	204	3,768	284	3,768	4,053	3,056
Expensed equipment	8	-	-	-	4,687	161	4,687	169	4,856	2,452
Total operating cash expenditure	171,414	265,359	36,568	84,492	29,341	156,617	229,314	514,477	743,791	643,657
Overhead allocation (15% on cost)	31,879	38,915	5,314	28,438	3,239	(107,785)	55,195	(55,195)	-	-
Depreciation	1,283	-	391	23	20,509	15,015	22,206	15,015	37,221	30,267
TOTAL	204,576	304,274	42,273	112,953	53,089	63,847	306,715	474,297	781,012	673,924

UMBRELLA DERBY & DERBYSHIRE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

	2021-22	2020-21
	£	£
8. Aggregate Payroll costs were:-		
Wages & Salaries	568,544	508,161
Social security costs	29,710	27,911
Pension costs	19,561	16,394
	617,815	552,466
	617,815	552,466

No employees earned more than £60,000 in the year.
None of the trustees received remuneration during the year.
Trustee travel expenses during the year totalled £nil (2021: £nil).

The key management personnel of the charity, comprise the Trustees, the Chief Executive Officer and Finance Officer.

The total employee benefits of the key management personnel of the charity was £59,827 (2021: £50,896).

Particulars of employees

The average head count of staff employed by the charity during the financial year amounted to

	2021-22	2020-21
Management Staff	3	4
Administrative Staff	4	5
Charitable staff – Contracted/holidays (Activity Support Worker)	26	32
Charitable staff – (Co-ordinators and Family Support)	7	8
	40	49
	40	49

Only 6 (2020: 6) of the above are full time

The Average Full time equivalent is as follows:-

Management staff	2.6	3.6
Administrative staff	1.5	2.5
Charitable staff – Contracted/holidays (Activity Support Worker)	9.9	11.9
Charitable staff – (Co-ordinators and Family Support)	5	6
	19	24
	19	24

UMBRELLA DERBY & DERBYSHIRE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

9. Operating (deficit)/surplus

The Operating (deficit)/surplus is stated after charging :-

	2021-22	2020-21
	£	£
Depreciation	37,221	30,267
Independent examiner's remuneration (incl VAT)	1,050	900
	38,271	31,167

10. Tangible Fixed Assets

	Land & Buildings £	Building Refurbish- -ment £	Equipment £	IT £	Office Equipment & Furniture £	Total £
Cost						
At 1 April 2021	192,230	235,675	70,184	46,479	15,087	559,655
Additions	20,828	-	15,759	1,868	648	39,103
Disposals	-	-	-	(1,140)	(1,435)	(2,575)
At 31 March 2022	213,058	235,675	85,943	47,207	14,300	596,183
Depreciation						
At 1 April 2021	(77,264)	(100,767)	(28,942)	(34,531)	(7,319)	(248,823)
Charge for year	(9,888)	(6,874)	(12,155)	(6,102)	(2,202)	(37,221)
Eliminated on disposals	-	-	-	1,140	1,435	2,575
At 31 March 2022	(87,152)	(107,641)	(41,097)	(39,493)	(8,086)	(283,469)
Net book value						
At 31 March 2022	125,906	128,034	44,846	7,714	6,214	312,714
<i>% of Original cost</i>	59%	54%	52%	16%	43%	52%
At 31 March 2021	114,966	134,908	41,242	11,948	7,768	310,832
<i>% of Original cost</i>	60%	57%	59%	26%	51%	56%

11. Investments

	2021-22	2020-21
	£	£
HSBC Shares	6,870	6,601
Unrealised profit/(loss) on shares	93	269
	6,963	6,870

UMBRELLA DERBY & DERBYSHIRE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

12. Debtors

	2021-22	2020-21
	£	£
Trade Debtors	60,993	59,976
Prepayments and Accrued Income	656	435
	61,649	60,411

13. Creditors: Amounts falling due within one year

	2021-22	2020-21
	£	£
Trade Creditors	6,300	2,401
Accruals and deferred income	57,545	56,575
Flexible commercial Mortgage	7,317	8,440
	71,162	67,416

Deferred income at 31 March 2022 totals £50,854
(2021: £57,367)

14. Creditors: Amounts falling due after one year

	2021-22	2020-21
	£	£
Flexible Commercial mortgage	-	7,556
	-	7,556

The Barclays Flexible Commercial Mortgage is secured against the Birdcage Walk Property
The aggregate amount of repayments falling due after 5 years is £nil (2021: £nil)

UMBRELLA DERBY & DERBYSHIRE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

15. Unrestricted Funds: Movements in year

	Balance 1 April 2021	Incoming Resources	Resources expended	Transfers	Balance 31 March 2022
	£	£	£	£	£
Designated Funds					
Staff redundancy					
Contingency	88,963	-	-	(926)	88,037
Legacy fund designated	25,161	-	-	-	25,161
General Reserves	244,467	424,798	(474,297)	1,203	196,171
	358,591	424,798	(474,297)	277	309,369

16. Restricted Funds: Movements in year

	Balance 1 April 2021	Incoming Resources	Resources expended	Transfers	Balance 31 March 2022
	£	£	£	£	£
Family Support	18,372	109,113	(112,953)	-	14,532
Children in Need	1,827	30,960	(32,787)	-	-
Global Make					
Some Noise	16,403	17,477	(33,880)	-	-
Sport England	-	4,614	(1,644)	(2,970)	-
Lloyds	-	34,874	(31,732)	-	3,142
Choir – Arts Council	-	2,493	(1,712)	-	781
Disabled Gardening	1,457	41,376	(15,463)	(23,661)	3,709
Edward Gosling Charity	-	3,200	(1,207)	-	1,993
Long Eaton Youth Club	-	2,995	(3,232)	237	-
Annie’s Centre Funding	172,045	5,290	(35,982)	22,321	163,674
Mencap – Walking	-	1,370	(287)	-	1,083
Derbyshire County Council	-	5,965	-	-	5,965
Youth Club –					
Tues/Thurs/Fri	-	24,492	(28,288)	3,796	-
Derby City Council –					
Summer Promise	-	6,048	(6,048)	-	-
Duke of Devonshire	-	1,500	(1,500)	-	-
	210,104	291,767	(306,715)	(277)	194,879

UMBRELLA DERBY & DERBYSHIRE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

17. Analysis of Net assets between funds

	Tangible Fixed Assets	Net Assets/ (liabilities)	Total
	£	£	£
Restricted Funds			
Family Support	2	14,530	14,532
Arts Council	-	781	781
Lloyds	-	3,142	3,142
Disabled Gardening	-	3,709	3,709
Annie's Centre Funding	163,674	-	163,674
Edward Gosling Charity	-	1,993	1,993
Mencap - Walking	-	1,083	1,083
Derbyshire County Council	-	5,965	5,965
	163,676	31,203	194,879
Unrestricted Funds			
Designated Funds			
Staff redundancy provision	-	88,037	88,037
Legacy Fund	-	25,161	25,161
General reserves	149,038	47,133	196,171
	149,038	160,331	309,369
Total Funds	312,714	191,534	504,248

UMBRELLA DERBY & DERBYSHIRE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

18. RESTRICTED FUNDS

Umbrella Derby & Derbyshire Limited continues to develop and expand its services. Inevitably, the scope, content and cost of some services have evolved and changed since the current funding contracts were originally secured. Whilst we continue to monitor individual contract expenditure against the agreed funding bases, it is important to recognise the current cost of each service, including full recovery of overheads, as a basis for future funding bids. The following notes describe each service in the context of this transition phase. As the funding basis changes the split between restricted and unrestricted funds becomes increasingly arbitrary.

Inevitably the delivery of our services has been significantly disrupted and reshaped to meet the constraints of Covid19.

THE ANNIE HALL MEMORIAL CENTRE (ANNIE'S PLACE)

In 2018 Umbrella received a generous legacy of £94k, which was reserved towards finding additional premises for service delivery. In 2019 we acquired a 40-year peppercorn lease on a council-owned community centre in need of significant refurbishment. We have been successful in attracting funding and donations to enable an impressive makeover of the building, which has been hosting an increasing level of service delivery and will soon be available for some third party letting.

In total we have "Capitalised" over £180k of refurbishment and equipment costs. This expenditure has contributed to an apparently high level of income, much of which has increased the value of fixed assets on our balance sheet.

It was decided to name the building in memory of our former chair who died tragically in 2019. It will be formally opened in due course.

VOLUNTEER & FAMILY SUPPORT TEAM

Family Support

Family Support continues to be a vital service provided by Umbrella, supporting parent/carers of children and young people in Derby and South Derbyshire. The Single Point of Access (SPA) located at the Ronnie MacKeith Child Development Centre, Derby Royal hospital, is the gateway to all Umbrellas' services for both parent/carers and professionals. The SPA is not only the access into Umbrella's services (five days a week, 9:30am until 3:30pm), it is the lifeline for parent/carers to receive advice, information and support. The team provide home visits and facilitate eight parent/carer support groups. These are invaluable offering emotional, practical assistance and peer to peer support. The Family Support team also provide workshops/information sessions, family fun activities, carers events and Umbrella's highly successful Market Place event.

Throughout 20-21 these services were provided on-line, with face to face services planned to resume from summer 2021.

UMBRELLA DERBY & DERBYSHIRE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

18. RESTRICTED FUNDS continued

Volunteer service

Umbrella Volunteer Services has been hit hard by the pandemic with all volunteering opportunities bar any trustee work suspended during the months of April through to July. Furthermore, as a result of the pandemic there has been a recruitment freeze for new volunteers which has continued to date. From summer 2020 onwards volunteering opportunities have slowly been reintroduced this included volunteering on some frontline services, preparation work at Annie's Place, gardening and maintenance, fund raising and family support. A total of 1767 volunteer hours were delivered for the 2020-21 period. We also worked with local National citizenship service (NCS) teams during lockdown periods where they provided activity resource packs for our children, young people and young adults.

CHILDREN'S SERVICES , Short Breaks, City Support, Spot Purchase

Umbrella delivered 3293 hour of support to 96 children on the Short Breaks Framework over the course of the year. This year was a huge challenge, beginning with Umbrella stopping all face to face support for 3 months due to the first national lockdown, followed by 9 months of carefully navigation through COVID restrictions. A lot of time was spent communicating with families and working in partnership to deliver a safe and appropriate support for every child and young person; this being able to offer virtual support as well as face to face support as appropriate. The summer period saw a rise in one to one support to ensure social distancing could be maintained, then small group support was gradually reintroduced. Derby City Council were supportive in providing compensation for the hours of support they were unable to deliver.

Derby City Spot Purchase

Umbrella staff were very resourceful in adapting to the many restrictions they faced from COIVID over the year. Some families were required to shield for many months and others chose not to have face to face support for most of the year. Right from the start, Umbrella kept in regular contact with all families and over the lockdown were able to deliver resource boxes and offer virtual support, via programs such as Zoom, wherever possible. Umbrella was able to deliver 135 hours of support.

Positive Structured Activities County Support and County Spot Purchase

Derbyshire County Council's Positive Activities Contract was due to be reviewed and a new tender put out but due to COVID this was postponed. Umbrella saw most families within Derbyshire move from the framework to Spot Purchasing Umbrella support over the last year. Umbrella delivered 293 hours of support to children living in Derbyshire. Staff have utilised Annie's Place and Umbrella House with many supports over the year due to many community based activities not being available. Virtual support was also offered and utilised by families who were unable to access face to face support. Outcomes have mainly focused on the children's wellbeing and helping them to overcome the isolation and anxieties they have faced from restrictions.

**UMBRELLA DERBY & DERBYSHIRE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022**

18. RESTRICTED FUNDS continued

PLAY & LEISURE SERVICE

Children in Need funding, for 3 years from November 2018. – Funding to end October 2021

Circus Starr November 2020 - Sadly this did not go ahead in 2020

Christmas Party 2020

Not possible to hold a full Christmas Party this year, however we offered individual Santa visits to families. 40 families attended over 2 days. Each child/adult received a gift from Santa, cake/mince pie and a drink.

Ben Butler and Dan Richardson Awards - Sadly not awarded in 2020

Tuesday Youth Club

A weekly youth club held at online and at Umbrella venues and out in the community. Around 16 children attended on a regular basis for children aged 11 to 18 years. The group is young person led deciding on the activities, such as Lego night, Bake Off and quiz nights. Offsite activities include Clip N Climb, bowling, and meals out.

Thursday Youth Club

A weekly club held at Umbrella venues, and out in the community. 15 young people attended on a regular basis for children aged 11 to 18 years. The group is young person led group and some of the activities chosen are Bingo Night; movie night and offsite a trip to Matlock Bath is very popular.

Friday Youth Club

A fortnightly group held at Umbrella Venues, and out in the community, for young adults aged 16 to 30 years. 14 young people attended the group on a regular basis. The group is young person led and they have taken part in such activities as Bake Off; BBQ and Board games.

Umbrella Raindrops Choir

This is a term weekly group that is held on Monday evenings from 6.00pm-7.00pm The group is open to children and adults with a disability; their siblings and parents and carers. 20 people attend the Choir. The group is currently running online.

Umbrella Siblings Group 11 to 17 years

The Umbrella Siblings group meet monthly on a Thursday evening at Umbrella venues and out in the community. The group is young person led and suggests each month's activity; these include mad science night; sports and outside games and Offsite Bowling and Crazy golf are very popular. 5 young people attend the group.

UMBRELLA DERBY & DERBYSHIRE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

18. RESTRICTED FUNDS continued

New Umbrella Siblings Group 8 to 10 years.

This is a new monthly group for Umbrella siblings. The group meet on Thursday evening at Umbrella venues and out in the community. The group meet from 6.00pm until 8.00pm. 6 young children attend on a regular basis. A young person led group with the group suggesting activities they would like to try. The group have baked, held board game nights and often go to play adventure golf.

GLOBAL MAKE SOME NOISE *Becky*

The Global Make Some Noise project has had a positive year supporting 65 children and young people aged 6 – 18years old during 2020/21. This includes providing playschemes during; summer, October, Christmas and February school holidays. A fortnightly Side by Side group encouraging friendships and development of independent life skills and a Monthly Saturday Club held in the Belper area.

During the first lockdown Global Make Some Noise suspended all of its services during the months of April – July. However since this initial lockdown the project has continue to deliver services through a blended approach of face to face and virtual services. The project has also continued to receive referrals and has successfully supported a further 10 children and young people.

ADULT SERVICES

Lloyds Funding Adult Service

At the beginning of the financial year 2020 the Lloyds project was at a standstill due to covid-19, services not running and staff being on furlough. Fortunately, the funders allowed Umbrella to use the monies to fund other areas of the adult services, in main keeping a coordinator in post to adapt to virtual services in view of covid and resume some face to face services once restrictions allowed in July. The adult service development lead was brought back part time in late summer but the post focused on supporting service delivery and front line staff across various venues in the city 2 days a week. Later in the year support was required to help finish Annies place so safe face to face services could resume in the new premises.

At the beginning of 2021 heavy restrictions were still in place limiting what activities could be undertaken and accessed by the young adults, ultimately affecting outcomes set out in the Lloyds funding. External links formed at the end of the previous financial year, particularly volunteering and specialist provider opportunities, had all been put on hold, along with being able to access public transport and other partners in the community. Some online opportunities were able to take place such as fitness classes, hubbub theatre activities and specialist support with relationships, but online services were not accessible for many of our young adults due to engagement and communication difficulties.

UMBRELLA DERBY & DERBYSHIRE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

18. RESTRICTED FUNDS continued

During this time work has taken place to review and update internal outcome and monitoring tools, develop service questionnaires around specific areas of development highlighted in the 2019 report, review our service offer and developing new partnerships and opportunities for when restriction easing allowed. New risk assessments were developed around the safe re-introduction of 'life skills' activities such as baking and meal preparation. A mini allotment got underway to start growing our own veg along with the development of a gardening, litter picking and green space volunteering risk assessment as well as developing opportunities with an external partner to volunteer in local community green spaces.

After a very challenging year, towards the end of March 2021 more than 20 newly developed opportunities have been offered, put in place, or are due to be accessed over the new financial year when restrictions allow, including volunteering and accredited learning opportunities as well as support with relationships and specialist providers in the community.

During the last few weeks of the financial year, the corona virus pandemic was having an impact on all Umbrella services which will bring new challenges of a different kind over the coming year.

Adult Service, TEAM & INDY

At the start of the financial year, services were suspended until Umbrella was able to gain guidance around how to move forward whilst keeping both staff, families and service users safe during the unfolding pandemic. This resulted in Umbrella offering online 1:1 and group based supports via Zoom. In recognition of the fact that online support was not suitable for all families and young adults, Umbrella made the decision to slowly reintroduce face to face support in July 2020 offering small groups, for those able to wear face masks and socially distance, and 1:1 or 2:1 within a venue for the young adults who were unable to follow government guidelines. Umbrella was able to secure the Allen Centre as this provided the necessary space to accommodate social distancing for the groups, alongside utilising Umbrella house allowing adult services to provide a restricted and limited service to families.

In November 2020 Annie's place opened enabling adult services to increase group sizes, in line with government and organisation guidelines, during the pandemic. Since then, a mini allotment has been developed by the young adults and we have seen a slow increase in group sizes whilst keeping in line with government and organisation guidelines around Covid restrictions.

During the height of the pandemic, we observed a reduction in referrals due to social workers providing a limited, emergency only service to families. The combination of this, the effects of the pandemic and the limited service we were, and continue to be able to offer, resulted in adult services experiencing a lack of growth in numbers and a reduction in hours delivered compared to the previous year. In addition to this, the limitation furlough placed around recruitment resulted in adult services being unable to increase current service users hours again impacting on the lack of growth in service users and hours delivered.

Despite the constraints TEAM delivered 4459 hrs and earned £82K, INDE & INDE+ delivered 1322 hrs and earned £13k

Number of Young Adults supported - 62

The positive we take from the past financial year is to celebrate the opening of the Annie Hall Centre enabling future growth of services as well as taking the time to feel proud of how we continued to provide services through some of the most difficult and challenging times.

The start of the current financial year has shown an increase in referrals, the recruitment of more support workers alongside the Lloyds development work coming to fruition.

UMBRELLA DERBY & DERBYSHIRE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

19. Related party transactions

The charity has no related party transactions that required disclosure.

20. Company limited by guarantee

The Charity is a company limited by guarantee. Every member promises, if the Charity is Dissolved, while they remain a member or within 12 months afterwards, to pay up to £1 towards the costs of dissolution and the liabilities incurred by the Charity while the contributor was a member.

21. Corporation taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

22. Cash generated from operations

	2022	2021
	£	£
(Deficit)/surplus for the year	(64,447)	150,216
Adjustments for:		
Investment income shown in investing activities	(425)	(712)
Depreciation and impairment of tangible fixed assets	37,221	30,267
(Gain)/loss on revaluation of investments	(93)	(269)
Movements in working capital:		
(Increase)/decrease in debtors	(1,238)	16,368
Increase in creditors	4,869	11,293
Cash generated from operations	(24,113)	207,163

23. Financial Instruments

The carrying amounts of the charity's financial instruments are as follows:

	2022	2021
	£	£
Financial assets		
Measured at fair value through net income/expenditure		
Fixed asset listed investments	6,963	6,870
	2022	2021
	£	£
Debt instruments measured at amortised cost		
- Trade Debtors	60,993	59,976
	2022	2021
	£	£
Financial liabilities		
Measured at amortised cost		
- Trade Creditors	6,300	2,401

UMBRELLA DERBY & DERBYSHIRE

FINANCIAL HISTORY 2017-2022

(This page does not form a part of the statutory financial statements which are subject to the Independent Examiners report on page 8)

Umbrella Derby & Derbyshire Limited (reg Charity 1150203) has been operating as a legal entity since April 2013. Previously it existed as Umbrella (reg Charity 770088)

Year Ending 31 March	<u>Umbrella Derby & Derbyshire Ltd</u>					
	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
	£	£	£	£	£	£
Funds						
Restricted Funds	194,879	210,104	19,937	14,549	16,609	47,760
Designated Funds	113,198	114,124	169,334	162,602	58,220	47,268
Unrestricted	196,171	244,467	229,208	258,938	268,619	221,904
	504,248	568,695	418,479	436,089	343,448	316,932
Months expenditure held in reserve						
Gross reserves	4.8	7.2	6.0	6.5	5.5	5.1
Net Reserves	3.0	4.9	3.5	4.0	4.5	4.2
Incoming resources						
Funding	265,808	462,007	344,077	320,495	327,962	226,479
Investment income	518	712	1,751	1,594	494	590
Donations	44,590	37,737	62,085	44,735	34,818	56,247
Fundraising	4,486	4,956	15,413	15,724	15,262	31,430
Earned income	371,717	245,987	354,853	392,912	359,978	361,476
Legacy/Job Retention Scheme	29,446	72,741	-	94,026	-	-
	716,565	824,140	778,179	869,486	738,514	676,222
Resources Expended						
Staff Costs	617,815	552,466	647,345	624,163	580,147	519,779
Other costs	163,197	121,458	148,444	152,682	131,698	117,811
	781,012	673,924	795,789	776,845	711,845	637,590
Staff costs/Total Costs	79%	80%	81%	80%	81%	82%
Average Staff Numbers	40	49	75	59	51	49
Full Time Equivalent	19	24	29	25	22	23
Funding						
Derby City Council	8,734	36,821	119,476	117,417	105,001	98,061
Derbyshire County Council	7,689	4,001	23,401	28,841	58,419	24,991
Big lottery	105,403	167,523	101,802	105,999	100,150	38,001
Children in Need	26,698	45,787	40,582	57,080	53,349	42,398
Lloyds TSB	34,564	48,212	9,429	6,250	8,750	-
Other	82,720	159,663	49,387	4,908	2,293	23,028
	265,808	462,007	344,077	320,495	327,962	226,479
Funding/Expenditure	34%	77%	43%	41%	46%	34%
Tangible Fixed Assets						
Opening Balance	310,832	158,104	170,845	153,965	149,247	133,937
Additions	39,103	182,995	10,293	37,685	21,600	29,942
Depreciation	(37,221)	(30,267)	(23,034)	(20,805)	(16,882)	(14,632)
Net Book Value	312,714	310,832	158,104	170,845	153,965	149,247

Annual accounts for Umbrella (Reg Charity 700884) are no longer available on the Charity Commission website. Digital copies can be obtained from Umbrella Derby & Derbyshire Limited.

**UMBRELLA DERBY & DERBYSHIRE
SECTOR ANALYSIS 2021-2022**

(This page does not form a part of the statutory financial statements which are subject to the Independent Examiners report on page 8)

	Children Services	Adult Services	Play & Leisure	Information & family Support	Annie's Place	Vols Core /reserve	Total	2020-21 adjusted
Income								
Donation & Fundraising	91	100	200	260	14,940	29,408	44,999	39,018
Grant Income	43,256	34,564	39,236	107,894	35,400	5,457	265,807	293,006
Membership/Sales/other Services	529	686	-	15	940	3,328	5,498	75,477
	120,841	269,069	8,887	945	-	-	399,742	250,657
TOTAL OPERATING INCOME	164,717	304,419	48,323	109,114	51,280	38,193	716,046	658,158
Interest & Investment income	-	-	-	-	-	425	425	712
Cost of Sales	(6,680)	(3,493)	(3,836)	(895)	(34)	850	(14,088)	(8,421)
TOTAL INCOME LESS COST OF SALES	158,037	300,926	44,487	108,219	51,246	39,468	702,383	650,449
Expenditure								
Wages and Salaries	(153,258)	(244,929)	(23,027)	(81,062)	-	(115,539)	(617,815)	(552,466)
Travel & accommodation	(4,342)	(8,612)	(449)	(627)	-	(627)	(14,657)	(7,774)
Activity cost	(3,260)	(4,962)	(5,190)	(1,615)	(986)	(125)	(16,138)	(6,716)
Volunteer charge	(1,672)	(2,438)	(3,750)	(250)	(3,025)	11,135	-	-
Repair & Maintenance	-	-	-	-	(13,499)	(3,957)	(17,456)	(12,065)
Phone & Broadband	-	-	-	-	-	(11,466)	(11,466)	(11,214)
Utilities	-	-	-	-	(5,917)	(2,777)	(8,694)	(5,199)
Insurance	-	-	-	-	(128)	(8,148)	(8,276)	(7,029)
Computer & IT Costs	(86)	-	(133)	-	-	(6,602)	(6,821)	(8,383)
General Admin	(28)	(17)	(100)	(2)	(25)	(729)	(901)	(1,983)
Photocopier	-	-	-	-	(750)	(6,363)	(7,113)	(8,104)
Fees, Legal & Professional	-	-	(48)	-	(19)	(3,140)	(3,207)	(4,217)
Printing, Postage & Stationery	(58)	-	(2)	-	-	(1,131)	(1,191)	(300)
Training	(205)	-	-	-	-	(3,937)	(4,142)	(2,601)
Bad debts	(1,723)	(881)	-	-	-	-	(2,604)	(1,604)
Staff entertainment & Refreshments	(44)	(27)	(33)	(11)	(67)	(131)	(313)	(73)
Other<£1500 P.A.	(50)	-	-	(30)	(204)	(3,768)	(4,052)	(3,056)
Expensed equipment	(8)	-	-	-	(4,687)	(161)	(4,856)	(2,452)
Total operating cash expenditure	(164,734)	(261,866)	(32,732)	(83,597)	(29,307)	(157,466)	(729,702)	(635,236)
Cash (Deficit)/surplus	(6,697)	39,060	11,755	24,622	21,939	(117,998)	(27,319)	15,213
Overhead allocation (15% on cost)	(31,879)	(38,915)	(5,314)	(28,438)	(3,239)	107,785	-	-
Depreciation	(1,283)	-	(391)	(23)	(20,509)	(15,015)	(37,221)	(30,267)
Gain on Investment	-	-	-	-	-	93	93	269
TOTAL (Deficit)/surplus	(39,859)	145	6,050	(3,839)	(1,809)	(25,135)	(64,447)	(14,785)

UMBRELLA DERBY & DERBYSHIRE

England & Wales - Charity number 1150203

Accounts



UMBRELLA DERBY & DERBYSHIRE

FINANCIAL STATEMENTS

31 MARCH 2021

**Charity Number 1150203
Company Number 07904108**

DKS Chartered Certified Accountants

**2 Kingsdale Grove
Chellaston
Derby
DE73 5NX**

UMBRELLA DERBY & DERBYSHIRE

FINANCIAL STATEMENTS

31 MARCH 2021

Contents	Pages
Reference and administrative details	1
Trustees' report	2 to 6
Independent Examiner's report	7
Statement of Financial Activities	8
Balance Sheet	9 to 10
Statement of Cash Flows	11
Notes to financial statements	12 to 28
Management information	29

UMBRELLA DERBY & DERBYSHIRE
REFERENCE AND ADMINISTRATIVE DETAILS

The Board of Trustees / Directors

Tracy Harrison	Chair
Ruth Pownall	Vice Chair
Nigel Farrow	Secretary
John Russell	Treasurer
Janet Holland	Resigned 11 November 2020
Sharon Insull	
Suzanne Parry-Jones	Resigned 31 July 2021
James Stafford DL	Appointed 12 August 2020
John Mungai	Appointed 12 August 2020, Resigned 23 December 2020
Wayne Cook	Appointed 12 August 2020
Beth McDonald	Appointed 14 April 2021
Catherine Moseley	Appointed 31 July 2021

Company Secretary Nigel Farrow

Chief Executive Ann Rowlands MBE

Registered Office Umbrella House
64 Birdcage Walk
Mackworth
DERBY
DE22 4LD

Independent Examiner David Smith FCCA
DKS Chartered Certified Accountants
2 Kingsdale Grove
Chellaston
Derby
DE73 5NX

Bankers Barclays Bank plc
Barclays Business Centre
Sir Frank Whittle Road
Derby
DE21 4RX

**UMBRELLA DERBY & DERBYSHIRE
TRUSTEES' REPORT
YEAR ENDED 31 MARCH 2021**

The directors who are also trustees have pleasure in presenting their report and unaudited financial statements of the charity for the year ended 31 March 2021.

Principal activities

The principal activity of the charity is to advance and support the relief of disabled and/or sick children and young adults and to promote research and awareness of the related courses of treatment of this sector. This is in accordance with the objects contained in the Memorandum and Articles of Association, the charity's governing document.

Fixed assets

Details of movements in fixed assets are shown in note 10 to the accounts

Directors The directors who served during the year are shown on page 1.

OBJECTIVES AND ACTIVITIES

Charitable objectives

To advance and support charities and charitable purposes and in particular but without prejudice to the generality of the foregoing: (1) The relief of disabled and/or sick children. (2) The provision of information to or for the benefit of disabled and/or sick children. (3) The provision (and assisting in the provision) of facilities, equipment and amenities for the treatment or welfare of disabled and/or sick children. (4) The relief in cases of financial need, hardship or distress of disabled or sick children and of their relatives. (5) The promotion of research into the causes and treatment of disabled and/or sick children and the publication of the results thereof. Umbrella is a registered charity supporting children and young people with disabilities and their families who live in Southern Derbyshire. The following summarises our services and achievements.

**UMBRELLA DERBY & DERBYSHIRE
TRUSTEES REPORT
YEAR ENDED 31 MARCH 2021**

ACHIEVEMENTS AND PERFORMANCE

CHAIR'S REPORT

I present to you our annual report. This is my final year as chair of trustees, and I want to acknowledge the contribution of all of those involved with umbrella, staff, volunteers, and supporters. It has been an exceptional year with challenge, reward, and new developments. I give immense thanks to trustees leaving the organisation, Suzanne Parry-Jones and Janet Holland both of whom gave great expertise, commitment and knowledge to Umbrella during their tenure. I welcome new trustees Wayne Cook, James Stafford, Beth McDonald and Catherine Moseley who bring new skills, energy and commitment to helping Umbrella develop further in future years.

I must also take this opportunity to congratulate our CEO for being awarded an MBE to recognise her commitment to Umbrella and the community.

Despite the continuing restrictions and disruption to everyday ordinary life I am delighted to be able to report that Umbrella has continued to function, thrive and excel in supporting children, young adults and families across Derby and Derbyshire, whilst also ceasing the opportunity to work in collaboration with key partners in and around Derby.

We have opened our new premises aptly named after our previous chair of trustees Annie Hall- Annie's place has helped widen our support for young adults, and link in with other organisations in the community.

Financially it has again been challenging. We made a small operating loss of £15K this year but taking account of the Covid-19 pandemic and the investment of over £100K into establishing Annie's place it is quite an achievement.

I list below just a few of the comments we have received from our users.

Thank you for all of your support. I don't think I would have been strong enough to fight for L if you hadn't been there to support me'

'Umbrella's support saved me from having another breakdown and the chance of losing my children. Thank you so much for everything you have done for me.'

'The fact Amber got to see Santa this year was great.

Really appreciate the effort Umbrella has gone to since the main lockdown to try and get things up and running as best they can.

Thank you to the whole team.'

I wanted to let you know that Edward has come home very positive about today's session it's clear he's had a lovely day. He said it was amazing and that he loved it. He is very proud of the things he's made. So often we have to support Edward having had a difficult day. Thank you it means so much to see him happy.

Tracy Harrison

Tracy D Harrison

**UMBRELLA DERBY & DERBYSHIRE
TRUSTEES REPORT
YEAR ENDED 31 MARCH 2021**

PUBLIC BENEFIT

Umbrella provides support to disabled children, young adults, and their families within the Southern Derbyshire catchment area. The support and activities provided are Government funded via Local Government and Health or funded from independent grants.

The services and activities provided are open to all disabled children and their families, subject to availability, funding and funder conditions.

In practice, due to the wide range of disabilities supported, some activities are more appropriate for some children than others. Our Care Quality Commission (CQC) allows Umbrella to support children and young adults with complex needs in their own homes.

Our services rely extensively on our team of Volunteers. The Volunteer service plays an important part in the personal development of the, mainly, young adults who form our volunteer pool.

Umbrella Derby & Derbyshire Limited continually strives to extend its services and activities. These new activities are initially funded from public or corporate donations, and our own reserves. As the new services become established, we progressively seek to obtain mainstream funding contracts to continue the service.

FINANCIAL REVIEW

The financial year started a week after England went into the first Covid Lockdown. It was then very uncertain how badly this would affect our financial position.

In the event several factors resulted in an unexpectedly good return.

Although most of our Face-to face services were suspended due to lockdowns and safe space considerations, we did continue to support many of our children and families remotely via Zoom etc. During this period, we benefitted from the Government furlough scheme, which reduced our payroll costs by about £70k, and other grants which partially compensated for our reduction in normal operating revenue.

A generous legacy of £94k in 2019 enabled us to seek additional accommodation for service delivery. Later in 2019 we acquired a 40-year lease on a former community centre which required considerable refurbishment. The original legacy boosted by some generous donations, and specific grants allowed us to undertake some extensive refurbishments costing around £180K, most of which was capitalised in 2020-21. (Charity Commission rules require us to amortise the refurbishment costs over the lifetime of the lease).

The refurbished building, now known as "Annie's Place" was opened for limited service delivery in November 2020. However, its use is still restricted by Covid considerations.

The conventional presentation of Financials Activities shows a surplus of £150k. However, the net capitalisation (after depreciation) of "Annie's Place" refurbishment, fittings and equipment was £165k. **After adjusting for this exceptional capitalisation the normal operations of Umbrella reduce to an operating shortfall of £15k which is a credible result for an extraordinary year .**

**UMBRELLA DERBY & DERBYSHIRE
TRUSTEES REPORT
YEAR ENDED 31 MARCH 2021**

Financial Review Continued

Reserves policy

The company's reserves policy is to hold 3 months expenditure in general reserves. This currently equates to about £200k. General reserves at 31 March 2021 are £244k which equates to approximately 3.7 months expenditure.

At 31 March 2021 cash balances, were £266k plus £60k of invoiced debtors. This is almost the same as March 2020.

PLANS FOR FUTURE PERIODS

The Future Challenge

Covid still presents us with some uncertainty, and several of our funding streams terminate during 2021-22. There is no doubt that the demand for our services continues at a high level and, once Covid restrictions are relaxed, we must find more efficient ways of delivering our services, but the main uncertainty is the replacement of existing funding.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity was initially established on 26 April 1988 and registered as a charity on 1 December 1988, registered charity number 700884. Since April 2013, it has been operating as a Company Limited by Guarantee (Company no 07904108, Charity no 1150203) and operates from the Registered Office, which is Umbrella House, 64 Birdcage Walk, Derby, DE22 4LD. The charity is governed by its constitution as amended on 12 June 1997. There have been no further amendments since that date although we are seeking to extend the age range for our young adult service from 26 to 30.

Policies and procedures for induction and training of trustees

An updated training pack for employees is being amended to form the model for an induction and training programme for directors/trustees.

Organisational structure

The charity is managed by the board of directors/trustees. The board of directors has given limited powers to the Chief Executive, who reports formally to the board through board meetings.

Risk mitigation policy

Where appropriate, systems or procedures are established to mitigate the risks the charity faces. The recent development of a business plan has helped with the identification of external and internal risks. The significant external risks to funding are an ongoing issue that is continually monitored with also a view to diversification of funding sources and activities. To this end the organisation has committed itself to the incorporation of the charity in order to develop a professional operation. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with all statutory obligations eg Health and Safety, DBS checks, etc; for staff, volunteers, clients and visitors to the charity where applicable. Precautionary insurance is also in place to negate any valid or spurious claims that may arise against the charity.

**UMBRELLA DERBY & DERBYSHIRE
TRUSTEES REPORT
YEAR ENDED 31 MARCH 2021**

STRUCTURE, GOVERNANCE AND MANAGEMENT – Continued

Related parties

Umbrella has no related parties that make a significant impact upon the policies adopted by the organisation.

Pay Policy for Key Management Personnel

The Trustees of Umbrella Derby & Derbyshire set the pay structure of the senior management team via a review undertaken by a Remuneration Panel comprising of three members of the Board.

Independent Examiner

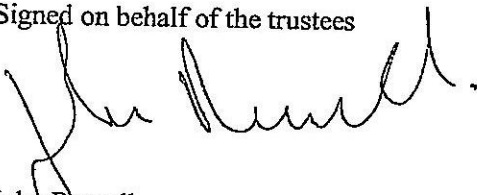
David Smith FCCA, of DKS Chartered Certified Accountants offers himself for reappointment at the AGM.

Small Company Provisions

This report has been prepared in accordance with the special provisions for small companies under part 15 of the Companies Act 2006.

Umbrella House
64 Birdcage Walk
Mackworth
DERBY
DE22 4LD

Signed on behalf of the trustees



John Russell
Treasurer

Approved by the trustees on 13 October 2021

**UMBRELLA DERBY & DERBYSHIRE
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
YEAR ENDED 31 MARCH 2021**

Independent examiner's report to the Trustees of Umbrella Derby & Derbyshire

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021, which are set out on pages 8 to 28.

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 the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.


David Smith FCCA

DKS Chartered Certified Accountants

2 Kingsdale Grove

Chellaston

Derby

DE73 5NX

Date: 13 October 2021

UMBRELLA DERBY & DERBYSHIRE
STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING INCOME & EXPENDITURE ACCOUNT)
YEAR ENDED 31 MARCH 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
INCOME					
Donations and Legacies Charitable Activities	2	22,190	15,547	37,737	62,085
Other trading Activities	3	261,277	446,717	707,994	698,930
Investment Income	4	4,057	899	4,956	15,413
Other income	5	712	-	712	1,751
	6	72,472	-	72,472	-
TOTAL INCOME		360,708	463,163	823,871	778,179
EXPENDITURE					
Charitable Activities	7	302,415	371,509	673,924	794,974
TOTAL EXPENDITURE		302,415	371,509	673,924	794,974
NET GAINS/(LOSSES) ON INVESTMENTS	11	269	-	269	(815)
NET INCOMING RESOURCES/NET INCOME BEFORE TRANSFERS		58,562	91,654	150,216	(17,610)
Transfers Between Funds	16	(98,513)	98,513	-	-
NET MOVEMENT IN FUNDS FOR THE YEAR		(39,951)	190,167	150,216	(17,610)
Total fund Balances at 1 April 2020		398,542	19,937	418,479	436,089
TOTAL FUND BALANCES AT 31 MARCH 2021		358,591	210,104	568,695	418,479

The notes on pages 12 to 28 form part of the financial statements

UMBRELLA DERBY & DERBYSHIRE
BALANCE SHEET
AT 31 MARCH 2021

		2021		2020	
	Note	£	£	£	£
Fixed Assets					
Tangible Assets	10		310,832		158,104
Current Assets					
Investments	11	6,870		6,601	
Debtors	12	60,411		76,779	
Cash at Bank and in Hand		<u>265,554</u>		<u>248,940</u>	
		332,835		332,320	
Creditors: amounts falling due within one year	13		<u>(67,416)</u>		<u>(51,921)</u>
Net Current Assets			265,419		280,399
Total assets less current liabilities			<hr style="width: 100%; border: 0.5px solid black;"/>		<hr style="width: 100%; border: 0.5px solid black;"/>
			576,251		438,503
Creditors: Amounts falling due after one year	14		(7,556)		(20,024)
Net Assets			<hr style="width: 100%; border: 0.5px solid black;"/> <u>568,695</u>		<hr style="width: 100%; border: 0.5px solid black;"/> <u>418,479</u>
Funds					
Unrestricted					
Designated Funds	15				
Staff redundancy Provision			88,963		75,308
Legacy Fund			25,161		94,026
Other Charitable Funds					
General Reserves	15		244,467		229,208
Restricted	16		210,104		19,937
Total Charity Funds	17		<hr style="width: 100%; border: 0.5px solid black;"/> <u>568,695</u>		<hr style="width: 100%; border: 0.5px solid black;"/> <u>418,479</u>

The notes on pages 12 to 28 form part of the financial statements

UMBRELLA DERBY & DERBYSHIRE
BALANCE SHEET
AT 31 MARCH 2021

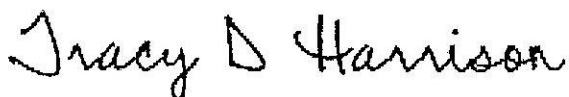
For the year ended 31 March 2021 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

Directors responsibilities:

- (i) The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006; and
- (ii) The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to the accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

These financial statements were approved and authorised for issue by the Trustees on 13 October 2021 and are signed on their behalf by:



Tracy Harrison

Chair of Trustees

Registered Number 07904108

UMBRELLA DERBY & DERBYSHIRE
STATEMENT OF CASH FLOWS
AT 31 MARCH 2021

	Note	2021		2020	
		£	£	£	£
Cash flows from operating activities					
Cash generated from operations	22		207,163		15,572
Investing activities					
Purchase of tangible fixed assets		(182,995)		(10,293)	
Interest received		712		1,751	
Net cash provided by investing activities			<u>(182,283)</u>		<u>(8,542)</u>
Net increase in cash and cash equivalents			24,880		7,030
Cash and cash equivalents at beginning of year			<u>224,678</u>		<u>217,648</u>
Cash and cash equivalents at end of year			<u>249,558</u>		<u>224,678</u>
Cash at bank and in hand			265,554		248,940
Bank loan			<u>(15,996)</u>		<u>(24,262)</u>
Net cash and cash equivalents			<u>249,558</u>		<u>224,678</u>

UMBRELLA DERBY & DERBYSHIRE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a. Basis of preparation

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (as updated through Bulletin 1 published on 2 February 2016)
- and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £. These accounts for the year ended 31 March 2017 are the first accounts of Umbrella Derby & Derbyshire prepared in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland. The reported financial position and financial performance for the previous period are not effected by the transition to FRS 102.

b. Income recognition policies

Items of income are recognised and included in the accounts when all of the following criteria are met:

- the charity has entitlement to the funds;
- any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

For legacies, entitlement is taken as the earlier of:

- the date on which the charity is aware that probate has been granted;
- the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made; or
- when a distribution is received from the estate.

Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance or provision of other specified services are deferred until the criteria for income recognition are met.

UMBRELLA DERBY & DERBYSHIRE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021

1. Accounting policies continued

c. Donated services and facilities

Donated services or facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. On receipt, donated services and facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

d. Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

e. Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside for use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects undertaken by the charity.

f. Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

UMBRELLA DERBY & DERBYSHIRE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021

1. Accounting policies continued

g. Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:-

Asset Group	Capitalisation	Depreciation (Years)
Land & Buildings, including fees etc	At Original cost	25 years
Refurbishment, including professional fees	At Original cost	5 years
Equipment for new Building	At Original cost	3 years
IT equipment	At Original cost	3 years
Office Equipment	At Original cost	5 years
Leasehold Improvements	At Original cost	40 years

h. Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

i. Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

j. Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

k. Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

l. Pension Costs

The charity operates a defined contribution pension scheme for employees. The assets are held separately from those of the charity. The annual contributions payable are charged to the statement of financial activities. These costs reflect the number of members in the scheme.

m. Investments

Investments are stated at market value at the balance sheet date. The SOFA includes those unrealised gains and losses arising from the revaluation of the investment portfolio at the balance sheet date.

UMBRELLA DERBY & DERBYSHIRE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021

	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
2. Donations & Legacies				
Donations	22,190	15,547	37,737	62,085
Legacy	-	-	-	-
	<u>22,190</u>	<u>15,547</u>	<u>37,737</u>	<u>62,085</u>
Year Ended 31 March 2020	<u>26,397</u>	<u>35,688</u>		<u>62,085</u>
3. Charitable Activities				
Grants/ Income Receivable from				
Derby City Council	7,500	29,321	36,821	119,476
Derbyshire County Council	4,001	-	4,001	23,401
Other	3,789	-	3,789	-
Lloyds Foundation	-	48,212	48,212	9,429
Earned Income	245,987	-	245,987	354,853
Big Lottery	-	167,523	167,523	101,802
Children in Need	-	45,787	45,787	40,582
Global Make Some Noise	-	33,055	33,055	49,387
Gardening Disabled	-	1,500	1,500	-
Wolfson Foundation	-	50,000	50,000	-
Garfield Weston	-	25,000	25,000	-
Foundation Derbyshire	-	25,997	25,997	-
Percy Bilton Charity	-	4,896	4,896	-
Bernard Sunley Foundation	-	10,000	10,000	-
Sport England	-	491	491	-
Clothworkers Foundation	-	4,935	4,935	-
	<u>261,277</u>	<u>446,717</u>	<u>707,994</u>	<u>698,930</u>
Year Ended 31 March 2020	<u>178,287</u>	<u>520,643</u>		<u>698,930</u>
4. Other Trading Activities				
Event / Club Income	260	670	930	6,997
Fundraising	1,280	-	1,280	4,677
Other	<u>2,517</u>	<u>229</u>	<u>2,746</u>	<u>3,739</u>
	<u>4,057</u>	<u>899</u>	<u>4,956</u>	<u>15,413</u>
Year Ended 31 March 2020	<u>7,858</u>	<u>7,555</u>		<u>15,413</u>

UMBRELLA DERBY & DERBYSHIRE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021

	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
5. Investment Income				
Bank Interest receivable	589	-	589	1,353
Dividend Income	123	-	123	398
	<u>712</u>	-	<u>712</u>	<u>1,751</u>
Year Ended 31 March 2020	<u>1,751</u>	-		<u>1,751</u>
6. Other income				
Job Retention Scheme	<u>72,472</u>	-	<u>72,472</u>	-
Year Ended 31 March 2020	-	-	-	-

UMBRELLA DERBY & DERBYSHIRE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021

7. EXPENDITURE

	Derby City Council	Annie's Centre	Children in Need	Collaboration	Big Lottery Fund	Foundation Derbyshire	Global Make Some Noise	Family Support	Lloyds	Other	Total Restricted	Unrestricted	Total	2019-20
Employment costs	21,503	1,329	41,419	1,761	34,819	13,254	22,057	73,693	37,951	1,999	249,785	302,681	552,466	647,345
Staff Travel	621	99	398	-	419	-	439	249	38	2	2,265	5,485	7,750	18,665
Training Costs	-	-	330	2,076	-	-	-	195	-	-	2,601	-	2,601	4,106
Volunteer Expenses	-	-	545	-	-	-	-	-	-	-	545	-470	75	726
Project catering	134	-	55	-	98	-	84	473	-	-	844	257	1,101	8,950
Venue hire	-	-	-	-	2,047	-	1,092	30	-	-	3,169	3,000	6,169	3,213
User Travel	473	-	-	-	-	-	-	-	-	-	473	678	1,151	5,568
Misc Project costs	270	26	2,730	-	253	-	196	1,735	-	25	5,235	1,480	6,715	18,255
Printing, Postage and Stationery	-	-	-	-	291	-	-	8	-	1	300	-	300	3,144
Phone Costs	-	20	200	-	4,994	-	-	-	-	-	5,214	6,000	11,214	9,274
Computer + IT Costs	-	-	72	-	3,376	-	-	-	-	4,935	8,383	-	8,383	6,748
Photocopier cost	-	-	-	-	4,104	-	440	393	-	-	4,937	3,167	8,104	3,642
Advertising/Promotional	-	-	187	-	250	-	-	129	-	642	1,208	-	1,208	1,946
Insurances	-	-	-	-	3,029	-	-	-	-	70	3,029	4,000	7,029	6,770
Legal + Professional	-	457	-	-	1,323	-	-	350	-	-	2,200	-	2,200	3,945
Accountancy	-	-	-	-	1,050	-	-	-	-	-	1,050	-	1,050	750
Subscriptions	-	-	-	-	145	-	-	-	-	50	195	-	195	85
Entertain + Refreshment	3	-	-	-	21	-	-	-	-	-	24	-2	22	2,098
DBS Checks	-	-	50	-	558	-	-	50	-	-	658	-	658	1,142
Mortgage + Interest Payable	-	-	-	-	1,022	-	-	-	-	-	1,022	-	1,022	1,593
Office/General Administrative Expenses	25	424	111	-	1,404	-	-	7	-	-	1,971	12	1,983	2,238
Rent or Rates	-	88	-	-	543	-	-	-	-	-	631	-	631	2,613
Repair and maintenance	-	6,026	-	-	511	-	-	-	-	-	6,537	-	6,537	7,896
Cleaning	-	2,022	-	-	2,506	-	-	-	-	-	4,528	1,000	5,528	2,839
Electricity	-	1,458	-	-	732	-	-	-	-	-	2,190	-	2,190	2,195
Gas	-	1,528	-	-	860	-	-	-	-	-	2,388	-	2,388	2,482
Water	-	148	-	-	473	-	-	-	-	-	621	-	621	462
Bad debts	-	-	-	-	-	-	-	21	-	-	21	1,584	1,605	776
Total Depreciation	-	-	-	-	-	-	-	-	-	-	-	30,267	30,267	23,034
Expensed equipment	-	826	212	-	364	500	-	-	-	532	2,434	18	2,452	1,827
Bank charges	-	-	-	-	307	-	-	-	-	2	309	-	309	647
Total resources Expended	23,029	14,451	46,309	3,837	65,499	13,754	24,308	77,333	37,989	8,258	314,767	359,157	673,924	794,974
Apportionment of Core Costs	6,292	7,462	9,452	-	-	-	5,814	17,499	10,223	-	56,742	-	-	-
TOTAL Expenditure	29,321	21,913	55,761	3,837	65,499	13,754	30,122	94,832	48,212	8,258	371,509	302,415	673,924	794,974

UMBRELLA DERBY & DERBYSHIRE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021

	2020-21	2019-20
	£	£
8. Aggregate Payroll costs were:-		
Wages & Salaries	508,161	596,984
Social security costs	27,911	30,237
Pension costs	16,394	20,124
	552,466	647,345
	552,466	647,345

No employees earned more than £60,000 in the year.
None of the trustees received remuneration during the year.
Trustee travel expenses during the year totalled £nil (2020: £nil).

The key management personnel of the charity, comprise the Trustees, the Chief Executive Officer and Finance Officer.

The total employee benefits of the key management personnel of the charity was £50,896 (2020: £50,346).

Particulars of employees

The average head count of staff employed by the charity during the financial year amounted to

	2020-21	2019-20
Management Staff	4	4
Administrative Staff	5	6
Charitable staff – Contracted/holidays (Activity Support Worker)	32	56
Charitable staff – (Co-ordinators and Family Support)	8	9
	49	75
	49	75

Only 6 (2020: 6) of the above are full time

The Average Full time equivalent is as follows:-

Management staff	3.6	3.4
Administrative staff	2.5	2.4
Charitable staff – Contracted/holidays (Activity Support Worker)	11.9	16.64
Charitable staff – (Co-ordinators and Family Support)	6	6.3
	24	28.74
	24	28.74

UMBRELLA DERBY & DERBYSHIRE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021

9. Operating Surplus/(deficit)

The Operating surplus/(deficit) is stated after charging :-

	2020-21	2019-20
	£	£
Depreciation	30,267	23,034
Independent examiner's remuneration (incl VAT)	900	900
	31,167	23,934

10. Tangible Fixed Assets

	Land & Buildings £	Building Refurbish- -ment £	Equipment £	IT £	Office Equipment & Furniture £	Total £
Cost						
At 1 April 2020	192,230	109,056	34,418	39,378	7,827	382,909
Additions	-	126,619	36,202	12,164	8,010	182,995
Disposals	-	-	(436)	(5,063)	(750)	(6,249)
At 31 March 2021	192,230	235,675	70,184	46,479	15,087	559,655
Depreciation						
At 1 April 2020	(67,906)	(95,605)	(23,042)	(32,165)	(6,087)	(224,805)
Charge for year	(9,358)	(5,162)	(6,336)	(7,429)	(1,982)	(30,267)
Eliminated on disposals	-	-	436	5,063	750	6,249
At 31 March 2021	(77,264)	(100,767)	(28,942)	(34,531)	(7,319)	(248,823)
Net book value						
At 31 March 2021	114,966	134,908	41,242	11,948	7,768	310,832
<i>% of Original cost</i>	<i>60%</i>	<i>57%</i>	<i>59%</i>	<i>26%</i>	<i>51%</i>	<i>56%</i>
At 31 March 2020	124,324	13,451	11,376	7,213	1,740	158,104
<i>% of Original cost</i>	<i>65%</i>	<i>12%</i>	<i>33%</i>	<i>18%</i>	<i>22%</i>	<i>41%</i>

11. Investments

	2020-21	2019-20
	£	£
HSBC Shares	6,601	7,416
Unrealised profit/(loss) on shares	269	(815)
	6,870	6,601

UMBRELLA DERBY & DERBYSHIRE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021

12. Debtors

	2020-21	2019-20
	£	£
Trade Debtors	59,976	74,753
Prepayments and Accrued Income	435	2,026
	60,411	76,779

13. Creditors: Amounts falling due within one year

	2020-21	2019-20
	£	£
Trade Creditors	2,401	3,005
Accruals and deferred income	56,575	40,889
Flexible commercial Mortgage	8,440	8,027
	67,416	51,921

Deferred income at 31 March 2021 totals £57,367
(2020: £40,374)

14. Creditors: Amounts falling due after one year

	2020-21	2019-20
	£	£
Flexible Commercial mortgage	7,556	16,235
Aiming High collaborative Project	-	3,789
	7,556	20,024

The Barclays Flexible Commercial Mortgage is secured against the Birdcage Walk Property
The aggregate amount of repayments falling due after 5 years is £nil (2020: £nil)

£nil (2020:£3,789) of funds are being held by Umbrella Derby & Derbyshire in respect of the
Aiming High Collaborative project. These are being used to reimburse expenditure by project
partners.

UMBRELLA DERBY & DERBYSHIRE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021

15. Unrestricted Funds: Movements in year

	Balance 1 April 2020	Incoming Resources	Resources expended	Transfers	Balance 31 March 2021
	£	£	£	£	£
Designated Funds					
Staff redundancy Contingency	75,308	-	-	13,655	88,963
Legacy fund designated General Reserves	94,026	-	-	(68,865)	25,161
	229,208	360,977	(302,415)	(43,303)	244,467
	<u>398,542</u>	<u>360,977</u>	<u>(302,415)</u>	<u>(98,513)</u>	<u>358,591</u>

16. Restricted Funds: Movements in year

	Balance 1 April 2020	Incoming Resources	Resources expended	Transfers	Balance 31 March 2021
	£	£	£	£	£
Family Support	11,180	102,024	(94,832)	-	18,372
Children in Need	(14,009)	45,787	(55,761)	25,810	1,827
Global Make					
Some Noise	13,470	33,055	(30,122)	-	16,403
Sport England	-	491	(491)	-	-
Lloyds	-	48,212	(48,212)	-	-
Foundation Derbyshire	-	13,754	(13,754)	-	-
Disabled Gardening	-	1,500	(43)	-	1,457
Collaboration Fund	(1)	-	(3,837)	3,838	-
Other	-	789	(789)	-	-
Annie's Centre Funding	9,297	115,796	(21,913)	68,865	172,045
The Clothworkers Guild	-	4,935	(4,935)	-	-
Souter Charitable Trust	-	2,000	(2,000)	-	-
Big Lottery Fund	-	65,499	(65,499)	-	-
Derby City Council	-	29,321	(29,321)	-	-
	<u>19,937</u>	<u>463,163</u>	<u>(371,509)</u>	<u>98,513</u>	<u>210,104</u>

UMBRELLA DERBY & DERBYSHIRE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021

17. Analysis of Net assets between funds

	Tangible Fixed Assets	Net Assets/ (liabilities)	Total
	£	£	£
Restricted Funds			
Family Support	25	18,347	18,372
Children in Need	1,827	-	1,827
Global Make Noise	556	15,847	16,403
Disabled Gardening Annie's Centre Funding	-	1,457	1,457
	172,045	-	172,045
	<u>174,453</u>	<u>35,651</u>	<u>210,104</u>
Unrestricted Funds			
Designated Funds			
Staff redundancy provision	-	88,963	88,963
Legacy Fund	-	25,161	25,161
General reserves	136,379	108,088	244,467
	<u>136,379</u>	<u>222,212</u>	<u>358,591</u>
Total Funds	<u><u>310,832</u></u>	<u><u>257,863</u></u>	<u><u>568,695</u></u>

UMBRELLA DERBY & DERBYSHIRE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021

18. RESTRICTED FUNDS

Umbrella Derby & Derbyshire Limited continues to develop and expand its services. Inevitably, the scope, content and cost of some services have evolved and changed since the current funding contracts were originally secured. Whilst we continue to monitor individual contract expenditure against the agreed funding bases, it is important to recognise the current cost of each service, including full recovery of overheads, as a basis for future funding bids. The following notes describe each service in the context of this transition phase. As the funding basis changes the split between restricted and unrestricted funds becomes increasingly arbitrary.

Inevitably the delivery of our services has been significantly disrupted and reshaped to meet the constraints of Covid19.

THE ANNIE HALL MEMORIAL CENTRE (ANNIE'S PLACE)

In 2018 Umbrella received a generous legacy of £94k, which was reserved towards finding additional premises for service delivery. In 2019 we acquired a 40-year peppercorn lease on a council-owned community centre in need of significant refurbishment. We have been successful in attracting funding and donations to enable an impressive makeover of the building, which has been hosting an increasing level of service delivery and will soon be available for some third party letting.

In total we have "Capitalised" over £180k of refurbishment and equipment costs. This expenditure has contributed to an apparently high level of income, much of which has increased the value of fixed assets on our balance sheet.

It was decided to name the building in memory of our former chair who died tragically in 2019. It will be formally opened in due course.

VOLUNTEER & FAMILY SUPPORT TEAM

Family Support

Family Support continues to be a vital service provided by Umbrella, supporting parent/carers of children and young people in Derby and South Derbyshire. The Single Point of Access (SPA) located at the Ronnie MacKeith Child Development Centre, Derby Royal hospital, is the gateway to all Umbrellas' services for both parent/carers and professionals. The SPA is not only the access into Umbrella's services (five days a week, 9:30am until 3:30pm), it is the lifeline for parent/carers to receive advice, information and support. The team provide home visits and facilitate eight parent/carer support groups. These are invaluable offering emotional, practical assistance and peer to peer support. The Family Support team also provide workshops/information sessions, family fun activities, carers events and Umbrella's highly successful Market Place event.

Throughout 20-21 these services were provided on-line, with face to face services planned to resume from summer 2021.

UMBRELLA DERBY & DERBYSHIRE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021

18. RESTRICTED FUNDS continued

Volunteer service

Umbrella Volunteer Services has been hit hard by the pandemic with all volunteering opportunities bar any trustee work suspended during the months of April through to July. Furthermore, as a result of the pandemic there has been a recruitment freeze for new volunteers which has continued to date. From summer 2020 onwards volunteering opportunities have slowly been reintroduced this included volunteering on some frontline services, preparation work at Annie's Place, gardening and maintenance, fund raising and family support. A total of 1767 volunteer hours were delivered for the 2020-21 period. We also worked with local National citizenship service (NCS) teams during lockdown periods where they provided activity resource packs for our children, young people and young adults.

CHILDREN'S SERVICES , Short Breaks, City Support, Spot Purchase

Umbrella delivered 3293 hour of support to 96 children on the Short Breaks Framework over the course of the year. This year was a huge challenge, beginning with Umbrella stopping all face to face support for 3 months due to the first national lockdown, followed by 9 months of carefully navigation through COVID restrictions. A lot of time was spent communicating with families and working in partnership to deliver a safe and appropriate support for every child and young person; this being able to offer virtual support as well as face to face support as appropriate. The summer period saw a rise in one to one support to ensure social distancing could be maintained, then small group support was gradually reintroduced. Derby City Council were supportive in providing compensation for the hours of support they were unable to deliver.

Derby City Spot Purchase

Umbrella staff were very resourceful in adapting to the many restrictions they faced from COIVID over the year. Some families were required to shield for many months and others chose not to have face to face support for most of the year. Right from the start, Umbrella kept in regular contact with all families and over the lockdown were able to deliver resource boxes and offer virtual support, via programs such as Zoom, wherever possible. Umbrella was able to deliver 135 hours of support.

Positive Structured Activities County Support and County Spot Purchase

Derbyshire County Council's Positive Activities Contract was due to be reviewed and a new tender put out but due to COVID this was postponed. Umbrella saw most families within Derbyshire move from the framework to Spot Purchasing Umbrella support over the last year. Umbrella delivered 293 hours of support to children living in Derbyshire. Staff have utilised Annie's Place and Umbrella House with many supports over the year due to many community based activities not being available. Virtual support was also offered and utilised by families who were unable to access face to face support. Outcomes have mainly focused on the children's wellbeing and helping them to overcome the isolation and anxieties they have faced from restrictions.

**UMBRELLA DERBY & DERBYSHIRE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021**

18. RESTRICTED FUNDS continued

PLAY & LEISURE SERVICE

Children in Need funding, for 3 years from November 2018. – Funding to end October 2021

Circus Starr November 2020 - Sadly this did not go ahead in 2020

Christmas Party 2020

Not possible to hold a full Christmas Party this year, however we offered individual Santa visits to families. 40 families attended over 2 days. Each child/adult received a gift from Santa, cake/mince pie and a drink.

Ben Butler and Dan Richardson Awards - Sadly not awarded in 2020

Tuesday Youth Club

A weekly youth club held at online and at Umbrella venues and out in the community. Around 16 children attended on a regular basis for children aged 11 to 18 years. The group is young person led deciding on the activities, such as Lego night, Bake Off and quiz nights. Offsite activities include Clip N Climb, bowling, and meals out.

Thursday Youth Club

A weekly club held at Umbrella venues, and out in the community. 15 young people attended on a regular basis for children aged 11 to 18 years. The group is young person led group and some of the activities chosen are Bingo Night; movie night and offsite a trip to Matlock Bath is very popular.

Friday Youth Club

A fortnightly group held at Umbrella Venues, and out in the community, for young adults aged 16 to 30 years. 14 young people attended the group on a regular basis. The group is young person led and they have taken part in such activities as Bake Off; BBQ and Board games.

Umbrella Raindrops Choir

This is a term weekly group that is held on Monday evenings from 6.00pm-7.00pm The group is open to children and adults with a disability; their siblings and parents and carers. 20 people attend the Choir. The group is currently running online.

Umbrella Siblings Group 11 to 17 years

The Umbrella Siblings group meet monthly on a Thursday evening at Umbrella venues and out in the community. The group is young person led and suggests each month's activity; these include mad science night; sports and outside games and Offsite Bowling and Crazy golf are very popular. 5 young people attend the group.

UMBRELLA DERBY & DERBYSHIRE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021

18. RESTRICTED FUNDS continued

New Umbrella Siblings Group 8 to 10 years.

This is a new monthly group for Umbrella siblings. The group meet on Thursday evening at Umbrella venues and out in the community. The group meet from 6.00pm until 8.00pm. 6 young children attend on a regular basis. A young person led group with the group suggesting activities they would like to try. The group have baked, held board game nights and often go to play adventure golf.

GLOBAL MAKE SOME NOISE *Becky*

The Global Make Some Noise project has had a positive year supporting 65 children and young people aged 6 – 18years old during 2020/21. This includes providing playschemes during; summer, October, Christmas and February school holidays. A fortnightly Side by Side group encouraging friendships and development of independent life skills and a Monthly Saturday Club held in the Belper area.

During the first lockdown Global Make Some Noise suspended all of its services during the months of April – July. However since this initial lockdown the project has continue to deliver services through a blended approach of face to face and virtual services. The project has also continued to receive referrals and has successfully supported a further 10 children and young people.

ADULT SERVICES

Lloyds Funding Adult Service

At the beginning of the financial year 2020 the Lloyds project was at a standstill due to covid-19, services not running and staff being on furlough. Fortunately, the funders allowed Umbrella to use the monies to fund other areas of the adult services, in main keeping a coordinator in post to adapt to virtual services in view of covid and resume some face to face services once restrictions allowed in July. The adult service development lead was brought back part time in late summer but the post focused on supporting service delivery and front line staff across various venues in the city 2 days a week. Later in the year support was required to help finish Annies place so safe face to face services could resume in the new premises.

At the beginning of 2021 heavy restrictions were still in place limiting what activities could be undertaken and accessed by the young adults, ultimately affecting outcomes set out in the Lloyds funding. External links formed at the end of the previous financial year, particularly volunteering and specialist provider opportunities, had all been put on hold, along with being able to access public transport and other partners in the community. Some online opportunities were able to take place such as fitness classes, hubbub theatre activities and specialist support with relationships, but online services were not accessible for many of our young adults due to engagement and communication difficulties.

UMBRELLA DERBY & DERBYSHIRE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021

18. RESTRICTED FUNDS continued

During this time work has taken place to review and update internal outcome and monitoring tools, develop service questionnaires around specific areas of development highlighted in the 2019 report, review our service offer and developing new partnerships and opportunities for when restriction easing allowed. New risk assessments were developed around the safe re-introduction of 'life skills' activities such as baking and meal preparation. A mini allotment got underway to start growing our own veg along with the development of a gardening, litter picking and green space volunteering risk assessment as well as developing opportunities with an external partner to volunteer in local community green spaces.

After a very challenging year, towards the end of March 2021 more than 20 newly developed opportunities have been offered, put in place, or are due to be accessed over the new financial year when restrictions allow, including volunteering and accredited learning opportunities as well as support with relationships and specialist providers in the community.

During the last few weeks of the financial year, the corona virus pandemic was having an impact on all Umbrella services which will bring new challenges of a different kind over the coming year.

Adult Service, TEAM & INDY

At the start of the financial year, services were suspended until Umbrella was able to gain guidance around how to move forward whilst keeping both staff, families and service users safe during the unfolding pandemic. This resulted in Umbrella offering online 1:1 and group based supports via Zoom. In recognition of the fact that online support was not suitable for all families and young adults, Umbrella made the decision to slowly reintroduce face to face support in July 2020 offering small groups, for those able to wear face masks and socially distance, and 1:1 or 2:1 within a venue for the young adults who were unable to follow government guidelines. Umbrella was able to secure the Allen Centre as this provided the necessary space to accommodate social distancing for the groups, alongside utilising Umbrella house allowing adult services to provide a restricted and limited service to families.

In November 2020 Annie's place opened enabling adult services to increase group sizes, in line with government and organisation guidelines, during the pandemic. Since then, a mini allotment has been developed by the young adults and we have seen a slow increase in group sizes whilst keeping in line with government and organisation guidelines around Covid restrictions.

During the height of the pandemic, we observed a reduction in referrals due to social workers providing a limited, emergency only service to families. The combination of this, the effects of the pandemic and the limited service we were, and continue to be able to offer, resulted in adult services experiencing a lack of growth in numbers and a reduction in hours delivered compared to the previous year. In addition to this, the limitation furlough placed around recruitment resulted in adult services being unable to increase current service users hours again impacting on the lack of growth in service users and hours delivered.

Despite the constraints TEAM delivered 4459 hrs and earned £82K, INDE & INDE+ delivered 1322 hrs and earned £13k

Number of Young Adults supported - 62

The positive we take from the past financial year is to celebrate the opening of the Annie Hall Centre enabling future growth of services as well as taking the time to feel proud of how we continued to provide services through some of the most difficult and challenging times.

The start of the current financial year has shown an increase in referrals, the recruitment of more support workers alongside the Lloyds development work coming to fruition.

UMBRELLA DERBY & DERBYSHIRE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021

19. Related party transactions

The charity has no related party transactions that required disclosure.

20. Company limited by guarantee

The Charity is a company limited by guarantee. Every member promises, if the Charity is Dissolved, while they remain a member or within 12 months afterwards, to pay up to £1 towards the costs of dissolution and the liabilities incurred by the Charity while the contributor was a member.

21. Corporation taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

22. Cash generated from operations

	2021	2020
	£	£
Surplus/(deficit) for the year	150,216	(17,610)
Adjustments for:		
Investment income shown in investing activities	(712)	(1,751)
Depreciation and impairment of tangible fixed assets	30,267	23,034
(Gain)/loss on revaluation of investments	(269)	815
Movements in working capital:		
Decrease/(increase) in debtors	16,368	(12,119)
Increase in creditors	11,293	23,203
Cash generated from operations	207,163	15,572

23. Financial Instruments

The carrying amounts of the charity's financial instruments are as follows:

	2021	2020
	£	£
Financial assets		
Measured at fair value through net income/expenditure		
Fixed asset listed investments	6,870	6,601
	<u>2021</u>	<u>2020</u>
	£	£
Debt instruments measured at amortised cost		
- Trade Debtors	59,976	74,753
	<u>2021</u>	<u>2020</u>
	£	£
Financial liabilities		
Measured at amortised cost		
- Trade Creditors	2,401	3,005

UMBRELLA DERBY & DERBYSHIRE

FINANCIAL HISTORY 2016-2021

(This page does not form a part of the statutory financial statements which are subject to the Independent Examiners report on page 7)

Umbrella Derby & Derbyshire Limited (reg Charity 1150203) has been operating as a legal entity since April 2013. Previously it existed as Umbrella (reg Charity 770088)

Year Ending 31 March	<u>Umbrella Derby & Derbyshire Ltd</u>					
	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
	£	£	£	£	£	£
Funds						
Restricted Funds	210,104	19,937	14,549	16,609	47,760	134,527
Designated Funds	114,124	169,334	162,602	58,220	47,268	28,068
Unrestricted	244,467	229,208	258,938	268,619	221,904	115,109
	568,695	418,479	436,089	343,448	316,932	277,704
Months expenditure held in reserve						
Gross reserves	7.2	6.0	6.5	5.5	5.1	2.6
Net Reserves	4.9	3.5	4.0	4.5	4.2	2.1
Incoming resources						
Funding	462,007	344,077	320,495	327,962	226,479	246,670
Investment income	712	1,751	1,594	494	590	614
Donations	37,737	62,085	44,735	34,818	56,247	46,006
Fundraising	4,956	15,413	15,724	15,262	31,430	21,127
Earned income	245,987	354,853	392,912	359,978	361,476	348,517
Legacy/Job Retention Scheme	72,741	-	94,026	-	-	-
	824,140	778,179	869,486	738,514	676,222	662,934
Resources Expended						
Staff Costs	552,466	647,345	624,163	580,147	519,779	495,947
Other costs	121,458	148,444	152,682	131,698	117,811	123,387
	673,924	795,789	776,845	711,845	637,590	619,334
Staff costs/Total Costs	80%	81%	80%	81%	82%	80%
Average Staff Numbers						
Full Time Equivalent	49	75	59	51	49	63
	24	29	25	22	23	28
Funding						
Derby City Council	36,821	119,476	117,417	105,001	98,061	68,346
Derbyshire County Council	4,001	23,401	28,841	58,419	24,991	119,020
Big lottery	167,523	101,802	105,999	100,150	38,001	17,994
Children in Need	45,787	40,582	57,080	53,349	42,398	9,641
Lloyds TSB	48,212	9,429	6,250	8,750	-	-
Other	159,663	49,387	4,908	2,293	23,028	31,669
	462,007	344,077	320,495	327,962	226,479	246,670
Funding/Expenditure	77%	43%	41%	46%	34%	40%
Tangible Fixed Assets						
Opening Balance	158,104	170,845	153,965	149,247	133,937	150,087
Additions	182,995	10,293	37,685	21,600	29,942	10,302
Depreciation	(30,267)	(23,034)	(20,805)	(16,882)	(14,632)	(26,452)
Net Book Value	310,832	158,104	170,845	153,965	149,247	133,937

Annual accounts for Umbrella (Reg Charity 700884) are no longer available on the Charity Commission website. Digital copies can be obtained from Umbrella Derby & Derbyshire Limited.