CARLISLE AND DISTRICT FEDERATION OF COMMUNITY ORGANISATIONS

England & Wales · Charity number 1166941

Details

Other names	C&DFCO;
Status	Registered
Legal form	CIO
Registered	2016-05-05
Register	View on the Charity Commission register

Contact

Address	Botcherby Community Association The Community Centre Victoria Road Carlisle CA1 2UE
Phone	01228 596992

Activities

Objects: THE PROMOTION OF THE VOLUNTARY SECTOR FOR THE BENEFIT OF THE PUBLIC BY PROVIDING MANAGEMENT, GOVERNANCE AND OTHER SUPPORT TO SMALL CHARITIES AND VOLUNTARY ORGANISATIONS. THE VOLUNTARY SECTOR MEANS CHARITIES AND VOLUNTARY ORGANISATIONS.(CHARITIES ARE ORGANISATIONS, WHICH ARE ESTABLISHED FOR EXCLUSIVELY CHARITABLE PURPOSES IN ACCORDANCE WITH THE LAW OF ENGLAND AND WALES. VOLUNTARY ORGANISATIONS ARE INDEPENDENT ORGANISATIONS, WHICH ARE ESTABLISHED FOR PURPOSES THAT ADD VALUE TO THE COMMUNITY AS A WHOLE, OR A SIGNIFICANT SECTION OF THE COMMUNITY, AND WHICH ARE NOT PERMITTED BY THEIR CONSTITUTION TO MAKE A PROFIT FOR PRIVATE DISTRIBUTION. VOLUNTARY ORGANISATIONS DO NOT INCLUDE LOCAL GOVERNMENT OR OTHER STATUTORY AUTHORITIES)

Activities: Its object is the promotion of the voluntary sector for the benefit of the public by providing management, governance and other support to small charities and voluntary organisations withing Carlisle and district.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Education/training, Economic/community Development/employment
- **Who:** Other Charities Or Voluntary Bodies

Geography

- Cumbria

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£18,161	£40,623	-	-
2024-03-31	£25,262	£55,341	-	-
2023-03-31	£122,140	£96,281	-	-
2022-03-31	£118,957	£114,334	-	-
2021-03-31	£52,940	£49,374	-	-

Trustees

Name	Role	Appointed
HELEN FISHER	Chair	2018-05-15
Clair Helen Hannah		2024-09-25
James William Burke		2021-04-14

Accounts

COMPANY REGISTRATION NUMBER: CE006605

CHARITY REGISTRATION NUMBER: 1166941

Carlisle and District Federation of Community Organisations

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2025

GORDON CONSULTANCY LIMITED
Chartered accountants
Briar Lea House
Brampton Road
Longtown
Carlisle
Cumbria
CA6 5TN

Carlisle and District Federation of Community Organisations

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2025

Carlisle and District Federation of Community Organisations

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

Reference and administrative details

Registered charity name	Carlisle and District Federation of Community Organisations
Charity registration number	1166941
Company registration number	CE006605
Principal office and registered office	The Community Centre Victoria Road Carlisle CA1 2UE

The trustees

Independent examiner	Mr R W Gordon, FCA Briar Lea House Brampton Road Longtown Carlisle Cumbria CA6 5TN

Structure, governance and management

The charity is controlled by the its trustees in accordance with its articles and procedures.

Objectives and activities

The promotion of the voluntary sector for the benefit of the public by providing management, governance and other support to small charities and voluntary organisations.

Achievements and performance

We have continued to support our members, helping them to navigate the issues brought about by the LGR.

Carlisle Matters applied for financial support and made timely reports to Funders.

Financial review

Trustees are satisfied with the performance during the year.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 30 September 2025 and signed on behalf of the board of trustees by:

H Fisher
Trustee

Independent Examiner's Report to the Trustees of Carlisle and District Federation of Community Organisations

Year ended 31 March 2025

I report to the trustees on my examination of the financial statements of Carlisle and District Federation of Community Organisations ('the charity') for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the 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

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 charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.

Mr R W Gordon, FCA
Independent Examiner

Briar Lea House
Brampton Road
Longtown
Carlisle
Cumbria
CA6 5TN

Carlisle and District Federation of Community Organisations

Company Limited by Guarantee

Statement of Financial Activities
(including income and expenditure account)

Year ended 31 March 2025

	Note	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
Income and endowments					
Donations and legacies	5	–	16,297	16,297	24,420
Charitable activities	6	1,774	–	1,774	571
Investment income	7	90	–	90	271
Total income		1,864	16,297	18,161	25,262
Expenditure					
Expenditure on charitable activities	8,9	2,025	38,598	40,623	55,341
Total expenditure		2,025	38,598	40,623	55,341
Net expenditure and net movement in funds		(161)	(22,301)	(22,462)	(30,079)
Reconciliation of funds					
Total funds brought forward		741	26,054	26,795	56,874
Total funds carried forward		580	3,753	4,333	26,795

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Carlisle and District Federation of Community Organisations

Company Limited by Guarantee

Statement of Financial Position

31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	**14**	1,199	–
Current assets			
Cash at bank and in hand		3,134	26,795
Net current assets		3,134	26,795
Total assets less current liabilities		4,333	26,795
Funds of the charity			
Restricted funds		3,753	26,054
Unrestricted funds		580	741
Total charity funds	**15**	4,333	26,795

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

Directors' responsibilities:

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

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

These financial statements were approved by the board of trustees and authorised for issue on 30 September 2025, and are signed on behalf of the board by:

H Fisher
Trustee

The notes on pages 6 to 13 form part of these financial statements.

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is The Community Centre, Victoria Road, Carlisle, CA1 2UE.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. Its financial statements are consolidated into the financial statements of (enter name of group financial statements) which can be obtained from (enter detail). As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

(a) No cash flow statement has been presented for the company.
(b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

3. Accounting policies ***(continued)***

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment	-	25% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

3. Accounting policies *(continued)*

Impairment of fixed assets ***(continued)***

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

4. Limited by guarantee

Carlisle and District Federation of Community Organisations is a Charitable incorporated organisation and accordingly does not have a share capital.

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

5. Donations and legacies

	Restricted Funds £	**Total Funds 2025 £**	Restricted Funds £	Total Funds 2024 £
Grants				
Cumbria County Council Grant	16,297	16,297	24,420	24,420

6. Charitable activities

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Funcation child spaces	1,774	1,774	571	571

7. Investment income

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	90	90	271	271

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Carlisle Matters	1,277	–	1,277
TNLCF - Carlisle Communities Together	–	–	–
Training Budget	–	733	733
Cumbria County Council - Funcation	–	29,542	29,542
Support costs	748	8,323	9,071
	2,025	38,598	40,623

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Carlisle Matters	3,583	–	3,583
TNLCF - Carlisle Communities Together	454	4,270	4,724
Training Budget	–	8,507	8,507
Cumbria County Council - Funcation	–	37,580	37,580
Support costs	947	–	947
	4,984	50,357	55,341

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2025 £**	Total fund 2024 £
Carlisle Matters	1,277	–	1,277	3,583
TNLCF - Carlisle Communities Together	–	–	–	4,724
Training Budget	733	–	733	8,507
Cumbria County Council - Funcation	29,542	–	29,542	37,580
Governance costs	–	9,071	9,071	947
	31,552	9,071	40,623	55,341

10. Net expenditure

Net expenditure is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	400	–

11. Independent examination fees

	2025	2024
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	120	120

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	–	4,724

The average head count of employees during the year was Nil (2024: 1). The average number of full-time equivalent employees during the year is analysed as follows:

	2025	2024
	No.	No.
Number of staff	–	1

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

13. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

However, during the year, the following trustees charged the charity for their services which related to activities beyond the scope of that expected of them as trustees:

J Burke, £1,270
B Chandler, £1,225
H Fisher £2,070

14. Tangible fixed assets

	Equipment £
Cost	
At 1 April 2024	–
Additions	1,599
At 31 March 2025	1,599
Depreciation	
At 1 April 2024	–
Charge for the year	400
At 31 March 2025	400
Carrying amount	
At 31 March 2025	1,199
At 31 March 2024	–

15. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024 £	Income £	Expenditure £	**At 31 March 2025 £**
General funds	741	1,864	(2,025)	580

	At 1 April 2023 £	Income £	Expenditure £	At 31 March 2024 £
General funds	4,883	842	(4,984)	741

15. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2024 £	Income £	Expenditure £	**At 31 March 2025 £**
Carlisle Matters	6,817	–	(6,817)	–
Training Budget	3,960	–	(3,960)	–
Funcation	15,277	16,297	(27,821)	3,753
Winter Covid	–	–	–	–
Christmas HAF	–	–	–	–
Winter Resilience	–	–	–	–
	26,054	16,297	(38,598)	3,753

	At 1 April 2023 £	Income £	Expenditure £	At 31 March 2024 £
Carlisle Matters	21,824	–	(15,007)	6,817
Training Budget	3,467	9,000	(8,507)	3,960
Funcation	7,790	13,020	(5,533)	15,277
Winter Covid	200	–	(200)	–
Christmas HAF	3,310	–	(3,310)	–
Winter Resilience	15,400	2,400	(17,800)	–
	51,991	24,420	(50,357)	26,054

16. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Tangible fixed assets	–	1,199	1,199
Current assets	580	2,554	3,134
Net assets	580	3,753	4,333

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	–	–	–
Current assets	741	26,054	26,795
Net assets	741	26,054	26,795

CARLISLE AND DISTRICT FEDERATION OF COMMUNITY ORGANISATIONS

England & Wales - Charity number 1166941

Accounts

COMPANY REGISTRATION NUMBER: CE006605

CHARITY REGISTRATION NUMBER: 1166941

Carlisle and District Federation of Community Organisations

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2024

GORDON CONSULTANCY LIMITED
Chartered accountants
Briar Lea House
Brampton Road
Longtown
Carlisle
Cumbria
CA6 5TN

Carlisle and District Federation of Community Organisations

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2024

Carlisle and District Federation of Community Organisations

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

Reference and administrative details

Registered charity name	Carlisle and District Federation of Community Organisations
Charity registration number	1166941
Company registration number	CE006605
Principal office and registered office	The Community Centre Victoria Road Carlisle CA1 2UE

The trustees

H Fisher	
D Wilson	(Resigned 30 November 2023)
B Chandler	
J W Burke	

Independent examiner	Mr R W Gordon, FCA Briar Lea House Brampton Road Longtown Carlisle Cumbria CA6 5TN

Structure, governance and management

The charity is controlled by the its trustees in accordance with its articles and procedures.

Objectives and activities

The promotion of the voluntary sector for the benefit of the public by providing management, governance and other support to small charities and voluntary organisations.

Achievements and performance

We have continued to support our members, helping them to navigate the issues brought about by the LGR.

Carlisle Matters applied for financial support and made timely reports to Funders.

Financial review

Trustees are satisfied with the performance during the year.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 30 June 2024 and signed on behalf of the board of trustees by:

H Fisher
Trustee

Independent Examiner's Report to the Trustees of Carlisle and District Federation of Community Organisations

Year ended 31 March 2024

I report to the trustees on my examination of the financial statements of Carlisle and District Federation of Community Organisations ('the charity') for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the 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

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 charity as required by section 386 of the 2006 Act; or

2. the financial statements do not accord with those records; or

3. the financial statements 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 financial statements 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.

Mr R W Gordon, FCA
Independent Examiner

Briar Lea House
Brampton Road
Longtown
Carlisle
Cumbria
CA6 5TN

Carlisle and District Federation of Community Organisations

Company Limited by Guarantee

Statement of Financial Activities
(including income and expenditure account)

Year ended 31 March 2024

	Note	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
Income and endowments					
Donations and legacies	**5**	–	24,420	24,420	118,981
Charitable activities	**6**	571	–	571	3,137
Investment income	**7**	271	–	271	22
Total income		842	24,420	25,262	122,140
Expenditure					
Expenditure on charitable activities	**8,9**	4,984	50,357	55,341	96,281
Total expenditure		4,984	50,357	55,341	96,281
Net (expenditure)/income and net movement in funds		(4,142)	(25,937)	(30,079)	25,859
Reconciliation of funds					
Total funds brought forward		4,883	51,991	56,874	31,015
Total funds carried forward		741	26,054	26,795	56,874

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 6 to 13 form part of these financial statements.

Carlisle and District Federation of Community Organisations

Company Limited by Guarantee

Statement of Financial Position

31 March 2024

	Note	2024 £	2023 £
Current assets			
Cash at bank and in hand		26,795	56,874
Net current assets		26,795	56,874
Total assets less current liabilities		26,795	56,874
Funds of the charity			
Restricted funds		26,054	51,991
Unrestricted funds		741	4,883
Total charity funds	**13**	26,795	56,874

For the year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

These financial statements were approved by the board of trustees and authorised for issue on 30 June 2024, and are signed on behalf of the board by:

H Fisher
Trustee

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is The Community Centre, Victoria Road, Carlisle, CA1 2UE.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. Its financial statements are consolidated into the financial statements of (enter name of group financial statements) which can be obtained from (enter detail). As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

(a) No cash flow statement has been presented for the company.
(b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

3. Accounting policies ***(continued)***

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

- legacy income is recognised when receipt is probable and entitlement is established.

- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

3. Accounting policies ***(continued)***

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

Carlisle and District Federation of Community Organisations is a Charitable incorporated organisation and accordingly does not have a share capital.

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

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
Donations			
Donations	–	–	–
Grants			
Cumbria County Council Grant	–	24,420	24,420
TNLCF Grant	–	–	–
Carlisle City Council Grant	–	–	–
Parish Councils	–	–	–
Awards 4 All	–	–	–
Riverside	–	–	–
Hadfield	–	–	–
CCF	–	–	–
	–	24,420	24,420

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	30	–	30

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Grants			
Cumbria County Council Grant	–	50,896	50,896
TNLCF Grant	–	12,565	12,565
Carlisle City Council Grant	–	21,040	21,040
Parish Councils	–	1,000	1,000
Awards 4 All	–	10,000	10,000
Riverside	–	9,900	9,900
Hadfield	–	1,050	1,050
CCF	–	12,500	12,500
	30	118,951	118,981

6. Charitable activities

	Unrestricted Funds £	**Total Funds 2024 £**	Unrestricted Funds £	Total Funds 2023 £
Funcation child spaces	571	571	3,137	3,137

7. Investment income

	Unrestricted Funds £	**Total Funds 2024 £**	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	271	271	22	22

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
Carlisle Matters	3,583	–	3,583
TNLCF - Carlisle Communities Together	454	4,270	4,724
Training Budget	–	8,507	8,507
Cumbria County Council - Funcation	–	37,580	37,580
Cumbria County Council - Christmas HAF	–	–	–
Cumbria County Council - Winter Resilience	–	–	–
Support costs	947	–	947
	4,984	50,357	55,341

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Carlisle Matters	4,270	–	4,270
TNLCF - Carlisle Communities Together	892	13,576	14,468
Training Budget	–	7,213	7,213
Cumbria County Council - Funcation	–	44,285	44,285
Cumbria County Council - Christmas HAF	–	7,551	7,551
Cumbria County Council - Winter Resilience	–	18,050	18,050
Support costs	444	–	444
	5,606	90,675	96,281

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2024 £**	Total fund 2023 £
Carlisle Matters	3,583	–	3,583	4,270
TNLCF - Carlisle Communities Together	4,724	–	4,724	14,468
Training Budget	8,507	–	8,507	7,213
Cumbria County Council - Funcation	37,580	–	37,580	44,285
Cumbria County Council - Christmas HAF	–	–	–	7,551
Cumbria County Council - Winter Resilience	–	–	–	18,050
Governance costs	–	947	947	444
	54,394	947	55,341	96,281

10. Independent examination fees

	2024	2023
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	120	120

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	4,724	14,720

The average head count of employees during the year was 1 (2023: 1). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Number of staff	1	1

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

12. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

13. Analysis of charitable funds

Unrestricted funds

	At 1 April 2023	Income	Expenditure	**At 31 March 2024**
	£	£	£	£
General funds	4,883	842	(4,984)	741

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
General funds	7,300	3,189	(5,606)	4,883

13. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2023	Income	Expenditure	**At 31 March 2024**
	£	£	£	£
Carlisle Matters	21,824	–	(15,007)	6,817
TNLCF	–	–	–	–
Training Budget	3,467	9,000	(8,507)	3,960
Funcation	7,790	13,020	(5,533)	15,277
Winter Covid	200	–	(200)	–
Christmas HAF	3,310	–	(3,310)	–
Winter Resilience	15,400	2,400	(17,800)	–
	51,991	24,420	(50,357)	26,054

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
Carlisle Matters	8,259	13,565	–	21,824
TNLCF	13,576	–	(13,576)	–
Training Budget	1,680	9,000	(7,213)	3,467
Funcation	–	52,075	(44,285)	7,790
Winter Covid	200	–	–	200
Christmas HAF	–	10,861	(7,551)	3,310
Winter Resilience	–	33,450	(18,050)	15,400
	23,715	118,951	(90,675)	51,991

14. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	**Total Funds 2024**
	£	£	**£**
Current assets	741	26,054	26,795

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Current assets	4,883	51,991	56,874

Accounts

COMPANY REGISTRATION NUMBER: CE006605

CHARITY REGISTRATION NUMBER: 1166941

Carlisle and District Federation of Community Organisations

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2023

GORDON CONSULTANCY LIMITED
Chartered accountants
Briar Lea House
Brampton Road
Longtown
Carlisle
Cumbria
CA6 5TN

Carlisle and District Federation of Community Organisations

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2023

Carlisle and District Federation of Community Organisations

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name	Carlisle and District Federation of Community Organisations
Charity registration number	1166941
Company registration number	CE006605
Principal office and registered office	The Community Centre Victoria Road Carlisle CA1 2UE
The trustees	
	H Fisher D Wilson B Chandler J W Burke
Independent examiner	Mr R W Gordon, FCA Briar Lea House Brampton Road Longtown Carlisle Cumbria CA6 5TN

Structure, governance and management

The charity is controlled by the its trustees in accordance with its articles and procedures.

Objectives and activities

The promotion of the voluntary sector for the benefit of the public by providing management, governance and other support to small charities and voluntary organisations.

Achievements and performance

During this period the organisation undertook significant change, negotiating the migration of our ICT system from Carlisle City Council to Online Systems. A new Website was developed.

Covid Lockdown meant Centres had to close until restrictions were eased. Reopening events were held at four Community Centres during the summer and another three public events were organised for winter. Centres were supported with grant applications, food initiatives, networking, and the sighting of Electric Vehicle Chargers.

Carlisle Matters applied for financial support and made timely reports to Funders.

Financial review

Trustees are satisfied with the performance during the year.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 19 December 2023 and signed on behalf of the board of trustees by:

H Fisher
Trustee

Independent Examiner's Report to the Trustees of Carlisle and District Federation of Community Organisations

I report to the trustees on my examination of the financial statements of Carlisle and District Federation of Community Organisations ('the charity') for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the 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

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 charity as required by section 386 of the 2006 Act; or

2. the financial statements do not accord with those records; or

3. the financial statements 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 financial statements 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.

Mr R W Gordon, FCA
Independent Examiner

Briar Lea House
Brampton Road
Longtown
Carlisle
Cumbria
CA6 5TN

19 December 2023

Carlisle and District Federation of Community Organisations

Company Limited by Guarantee

Statement of Financial Activities
(including income and expenditure account)

Year ended 31 March 2023

		2023			2022
	Note	Unrestricted funds £	Restricted funds £	**Total funds £**	Total funds £
Income and endowments					
Donations and legacies	**5**	30	118,951	118,981	118,956
Charitable activities	**6**	3,137	–	3,137	–
Investment income	**7**	22	–	22	1
Total income		3,189	118,951	122,140	118,957
Expenditure					
Expenditure on charitable activities	**8,9**	5,606	90,675	96,281	114,334
Total expenditure		5,606	90,675	96,281	114,334
Net income and net movement in funds		(2,417)	28,276	25,859	4,623
Reconciliation of funds					
Total funds brought forward		7,300	23,715	31,015	26,392
Total funds carried forward		4,883	51,991	56,874	31,015

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 7 to 15 form part of these financial statements.

Carlisle and District Federation of Community Organisations

Company Limited by Guarantee

Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
Current assets			
Cash at bank and in hand		56,874	31,015
Net current assets		56,874	31,015
Total assets less current liabilities		56,874	31,015
Funds of the charity			
Restricted funds		51,991	23,715
Unrestricted funds		4,883	7,300
Total charity funds	**14**	56,874	31,015

For the year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;

- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 19 December 2023, and are signed on behalf of the board by:

H Fisher
Trustee

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is The Community Centre, Victoria Road, Carlisle, CA1 2UE.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. Its financial statements are consolidated into the financial statements of (enter name of group financial statements) which can be obtained from (enter detail). As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

(a) No cash flow statement has been presented for the company.
(b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

- legacy income is recognised when receipt is probable and entitlement is established.

- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

Carlisle and District Federation of Community Organisations is a Charitable incorporated organisation and accordingly does not have a share capital.

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

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
Donations			
Donations	30	–	30

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
Grants			
Cumbria County Council Grant	–	50,896	50,896
TNLCF Grant	–	12,565	12,565
Carlisle City Council Grant	–	21,040	21,040
Covid Job Retention Scheme	–	–	–
Parish Councils	–	1,000	1,000
Awards 4 All	–	10,000	10,000
Riverside	–	9,900	9,900
Hadfield	–	1,050	1,050
CCF	–	12,500	12,500
	30	118,951	118,981

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	–	–	–
Grants			
Cumbria County Council Grant	–	82,479	82,479
TNLCF Grant	–	25,033	25,033
Carlisle City Council Grant	–	10,680	10,680
Covid Job Retention Scheme	–	764	764
Parish Councils	–	–	–
Awards 4 All	–	–	–
Riverside	–	–	–
Hadfield	–	–	–
CCF	–	–	–
	–	118,956	118,956

6. Charitable activities

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Funcation child spaces	3,137	3,137	–	–

7. Investment income

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	22	22	1	1

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
Carlisle Matters	4,270	–	4,270
TNLCF - Carlisle Communities Together	892	13,576	14,468
Training Budget	–	7,213	7,213
Cumbria County Council - Funcation	–	44,285	44,285
Cumbria County Council - Winter Covid Grant	–	–	–
Cumbria County Council - Christmas HAF	–	7,551	7,551
Cumbria County Council - Winter Resilience	–	18,050	18,050
Support costs	444	–	444
	5,606	90,675	96,281

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Carlisle Matters	18,655	764	19,419
TNLCF - Carlisle Communities Together	–	11,457	11,457
Training Budget	–	9,000	9,000
Cumbria County Council - Funcation	–	37,218	37,218
Cumbria County Council - Winter Covid Grant	–	21,800	21,800
Cumbria County Council - Christmas HAF	–	3,000	3,000
Cumbria County Council - Winter Resilience	–	12,002	12,002
Support costs	438	–	438
	19,093	95,241	114,334

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2023 £**	Total fund 2022 £
Carlisle Matters	4,270	–	4,270	19,419
TNLCF - Carlisle Communities Together	14,468	–	14,468	11,457
Training Budget	7,213	–	7,213	9,000
Cumbria County Council - Funcation	44,285	–	44,285	37,218
Cumbria County Council - Winter Covid Grant	–	–	–	21,800
Cumbria County Council - Christmas HAF	7,551	–	7,551	3,000
Cumbria County Council - Winter Resilience	18,050	–	18,050	12,002
Governance costs	–	444	444	438
	95,837	444	96,281	114,334

10. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	120	120

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	14,720	18,837
Employer contributions to pension plans	–	113
	14,720	18,950

The average head count of employees during the year was 1 (2022: 1). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Number of staff	1	1

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

12. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

13. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £Nil (2022: £113).

14. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022	Income	Expenditure	**At 31 March 2023**
	£	£	£	£
General funds	7,300	3,189	(5,606)	4,883

	At 1 April 2021	Income	Expenditure	At 31 March 2022
	£	£	£	£
General funds	26,392	1	(19,093)	7,300

Restricted funds

	At 1 April 2022	Income	Expenditure	**At 31 March 2023**
	£	£	£	£
Carlisle Matters	8,259	13,565	–	21,824
TNLCF	13,576	–	(13,576)	–
Training Budget	1,680	9,000	(7,213)	3,467
Funcation	–	52,075	(44,285)	7,790
Winter Covid	200	–	–	200
Christmas HAF	–	10,861	(7,551)	3,310
Winter Resilience	–	33,450	(18,050)	15,400
	23,715	118,951	(90,675)	51,991

	At 1 April 2021	Income	Expenditure	At 31 March 2022
	£	£	£	£
Carlisle Matters	–	9,023	(764)	8,259
TNLCF	–	25,033	(11,457)	13,576
Training Budget	–	10,680	(9,000)	1,680
Funcation	–	37,218	(37,218)	–
Winter Covid	–	22,000	(21,800)	200
Christmas HAF	–	3,000	(3,000)	–
Winter Resilience	–	12,002	(12,002)	–
	–	118,956	(95,241)	23,715

15. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
Current assets	4,883	51,991	56,874

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Current assets	7,300	23,715	31,015

Accounts

COMPANY REGISTRATION NUMBER: CE006605

CHARITY REGISTRATION NUMBER: 1166941

Carlisle and District Federation of Community Organisations

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2022

GORDON CONSULTANCY LIMITED
Chartered accountants
Briar Lea House
Brampton Road
Longtown
Carlisle
Cumbria
CA6 5TN

Carlisle and District Federation of Community Organisations

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2022

Carlisle and District Federation of Community Organisations

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2022

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

Reference and administrative details

Registered charity name	Carlisle and District Federation of Community Organisations
Charity registration number	1166941
Company registration number	CE006605
Principal office and registered office	The Community Centre Victoria Road Carlisle CA1 2UE

The trustees

S Carter	(Resigned 14 April 2021)
H Fisher	
D Wilson	
E Jackson	(Resigned 14 April 2021)
B Chandler	
J W Burke	(Appointed 14 April 2021)
T Linford	(Served from 14 April 2021 to 31 March 2022)

Independent examiner	Mr R W Gordon, FCA Briar Lea House Brampton Road Longtown Carlisle Cumbria CA6 5TN

Structure, governance and management

The charity is controlled by the its trustees in accordance with its articles and procedures.

Objectives and activities

The promotion of the voluntary sector for the benefit of the public by providing management, governance and other support to small charities and voluntary organisations.

Achievements and performance

During this period the organisation undertook significant change, negotiating the migration of our ICT system from Carlisle City Council to Online Systems. A new Website was developed.

Covid Lockdown meant Centres had to close until restrictions were eased. Reopening events were held at four Community Centres during the summer and another three public events were organised for winter. Centres were supported with grant applications, food initiatives, networking, and the sighting of Electric Vehicle Chargers.

Carlisle Matters applied for financial support and made timely reports to Funders.

Financial review

Trustees are satisfied with the performance during the year.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 19 January 2023 and signed on behalf of the board of trustees by:

H Fisher
Trustee

Independent Examiner's Report to the Trustees of Carlisle and District Federation of Community Organisations

Year ended 31 March 2022

I report to the trustees on my examination of the financial statements of Carlisle and District Federation of Community Organisations ('the charity') for the year ended 31 March 2022.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the 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

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 charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.

Mr R W Gordon, FCA
Independent Examiner

Briar Lea House
Brampton Road
Longtown
Carlisle
Cumbria
CA6 5TN

Carlisle and District Federation of Community Organisations

Company Limited by Guarantee

Statement of Financial Activities
(including income and expenditure account)

Year ended 31 March 2022

		2022			2021
	Note	Unrestricted funds £	Restricted funds £	**Total funds** £	Total funds £
Income and endowments					
Donations and legacies	**5**	–	118,956	118,956	52,935
Investment income	**6**	1	–	1	5
Total income		1	118,956	118,957	52,940
Expenditure					
Expenditure on charitable activities	**7,8**	19,093	95,241	114,334	49,374
Total expenditure		19,093	95,241	114,334	49,374
Net income and net movement in funds		(19,092)	23,715	4,623	3,566
Reconciliation of funds					
Total funds brought forward		26,392	–	26,392	22,826
Total funds carried forward		7,300	23,715	31,015	26,392

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 6 to 13 form part of these financial statements.

Statement of Financial Position

31 March 2022

	Note	2022 £	2021 £
Current assets			
Cash at bank and in hand		31,015	26,392
Net current assets		31,015	26,392
Total assets less current liabilities		31,015	26,392
Funds of the charity			
Restricted funds		23,715	–
Unrestricted funds		7,300	26,392
Total charity funds	**13**	31,015	26,392

For the year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

These financial statements were approved by the board of trustees and authorised for issue on 19 January 2023, and are signed on behalf of the board by:

H Fisher
Trustee

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is The Community Centre, Victoria Road, Carlisle, CA1 2UE.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. Its financial statements are consolidated into the financial statements of (enter name of group financial statements) which can be obtained from (enter detail). As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

(a) No cash flow statement has been presented for the company.
(b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

Carlisle and District Federation of Community Organisations is a Charitable incorporated organisation and accordingly does not have a share capital.

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

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2022 £**
Grants			
Cumbria County Council Grant	–	82,479	82,479
NLCF Grant	–	25,033	25,033
Defra	–	–	–
Carlisle City Council Grant	–	10,680	10,680
Covid Job Retention Scheme	–	764	764
	–	118,956	118,956

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Grants			
Cumbria County Council Grant	22,935	–	22,935
NLCF Grant	–	–	–
Defra	30,000	–	30,000
Carlisle City Council Grant	–	–	–
Covid Job Retention Scheme	–	–	–
	52,935	–	52,935

6. Investment income

	Unrestricted Funds £	**Total Funds 2022 £**	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	1	1	5	5

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2022 £**
Carlisle Matters	18,655	764	19,419
NLCF - Carlisle Communities Together	–	11,457	11,457
Training Budget	–	9,000	9,000
Cumbria County Council - Funcation	–	37,218	37,218
Cumbria County Council - Winter Covid Grant	–	21,800	21,800
Cumbria County Council - Christmas HAF	–	3,000	3,000
Cumbria County Council - Winter Resilience	–	12,002	12,002
Support costs	438	–	438
	19,093	95,241	114,334

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Carlisle Matters	48,876	–	48,876
NLCF - Carlisle Communities Together	–	–	–
Training Budget	–	–	–
Cumbria County Council - Funcation	–	–	–
Cumbria County Council - Winter Covid Grant	–	–	–
Cumbria County Council - Christmas HAF	–	–	–
Cumbria County Council - Winter Resilience	–	–	–
Support costs	498	–	498
	49,374	–	49,374

8. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	**Total funds 2022**	Total fund 2021
	£	£	**£**	£
Carlisle Matters	19,419	–	19,419	48,876
NLCF - Carlisle Communities Together	11,457	–	11,457	–
Training Budget	9,000	–	9,000	–
Cumbria County Council - Funcation	37,218	–	37,218	–
Cumbria County Council - Winter Covid Grant	21,800	–	21,800	–
Cumbria County Council - Christmas HAF	3,000	–	3,000	–
Cumbria County Council - Winter Resilience	12,002	–	12,002	–
Governance costs	–	438	438	498
	113,896	438	114,334	49,374

9. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	120	120

10. Staff costs

The average head count of employees during the year was 1 (2021: 1). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	No.	No.
Number of staff	1	1

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

12. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £113 (2021: £Nil).

13. Analysis of charitable funds

Unrestricted funds

	At 1 April 2021	Income	Expenditure	**At 31 March 2022**
	£	£	£	£
General funds	26,392	1	(19,093)	7,300

	At 1 April 2020	Income	Expenditure	At 31 March 2021
	£	£	£	£
General funds	22,826	52,940	(49,374)	26,392

Restricted funds

	At 1 April 2021	Income	Expenditure	**At 31 March 2022**
	£	£	£	£
Carlisle Matters	–	9,023	(764)	8,259
NLCF	–	25,033	(11,457)	13,576
Training Budget	–	10,680	(9,000)	1,680
Funcation	–	37,218	(37,218)	–
Winter Covid	–	22,000	(21,800)	200
Christmas HAF	–	3,000	(3,000)	–
Winter Resilience	–	12,002	(12,002)	–
	–	118,956	(95,241)	23,715

	At 1 April 2020	Income	Expenditure	At 31 March 2021
	£	£	£	£
Carlisle Matters	–	–	–	–
NLCF	–	–	–	–
Training Budget	–	–	–	–
Funcation	–	–	–	–
Winter Covid	–	–	–	–
Christmas HAF	–	–	–	–
Winter Resilience	–	–	–	–
	–	–	–	–

14. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	**Total Funds 2022**
	£	£	**£**
Current assets	7,300	23,715	31,015

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Current assets	26,392	–	26,392

Accounts

COMPANY REGISTRATION NUMBER: CE006605

CHARITY REGISTRATION NUMBER: 1166941

Carlisle and District Federation of Community Organisations

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2021

GORDON CONSULTANCY LIMITED
Chartered accountants
Briar Lea House
Brampton Road
Longtown
Carlisle
Cumbria
CA6 5TN

Carlisle and District Federation of Community Organisations

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2021

Carlisle and District Federation of Community Organisations

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2021

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

Reference and administrative details

Registered charity name	Carlisle and District Federation of Community Organisations
Charity registration number	1166941
Company registration number	CE006605
Principal office and registered office	The Community Centre Victoria Road Carlisle CA1 2UE
The trustees	
	S Carter H Fisher D Wilson E Jackson B Chandler
Independent examiner	Mr R W Gordon, FCA Briar Lea House Brampton Road Longtown Carlisle Cumbria CA6 5TN

Structure, governance and management

The promotion of the voluntary sector for the benefit of the public by providing management, governance and other support to small charities and voluntary organisations.

Objectives and activities

The promotion of the voluntary sector for the benefit of the public by providing management, governance and other support to small charities and voluntary organisations.

The promotion of the voluntary sector for the benefit of the public by providing management, governance and other support to small charities and voluntary organisations.

Achievements and performance

The promotion of the voluntary sector for the benefit of the public by providing management, governance and other support to small charities and voluntary organisations.

Financial review

Trustees are satisfied with the performance during the year.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 26 January 2022 and signed on behalf of the board of trustees by:

S Carter
Trustee

Independent Examiner's Report to the Trustees of Carlisle and District Federation of Community Organisations

Year ended 31 March 2021

I report to the trustees on my examination of the financial statements of Carlisle and District Federation of Community Organisations ('the charity') for the year ended 31 March 2021.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the 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

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 charity as required by section 386 of the 2006 Act; or

2. the financial statements do not accord with those records; or

3. the financial statements 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 financial statements 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.

Mr R W Gordon, FCA
Independent Examiner

Briar Lea House
Brampton Road
Longtown
Carlisle
Cumbria
CA6 5TN

26 January 2022

Statement of Financial Activities
(including income and expenditure account)

Year ended 31 March 2021

	Note	2021 Unrestricted funds £	2021 Total funds £	2020 Total funds £
Income and endowments				
Donations and legacies	**5**	52,935	52,935	22,468
Investment income	**6**	5	5	2
Total income		52,940	52,940	22,470
Expenditure				
Expenditure on charitable activities	**7,8**	49,374	49,374	1,612
Total expenditure		49,374	49,374	1,612
Net income and net movement in funds		3,566	3,566	20,858
Reconciliation of funds				
Total funds brought forward		22,826	22,826	1,968
Total funds carried forward		26,392	26,392	22,826

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Carlisle and District Federation of Community Organisations

Company Limited by Guarantee

Statement of Financial Position

31 March 2021

	Note	**2021** £	2020 £
Current assets			
Cash at bank and in hand		26,392	22,826
Net current assets		26,392	22,826
Total assets less current liabilities		26,392	22,826
Funds of the charity			
Unrestricted funds		26,392	22,826
Total charity funds	**12**	26,392	22,826

For the year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

These financial statements were approved by the board of trustees and authorised for issue on 26 January 2022, and are signed on behalf of the board by:

S Carter
Trustee

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is The Community Centre, Victoria Road, Carlisle, CA1 2UE.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. Its financial statements are consolidated into the financial statements of (enter name of group financial statements) which can be obtained from (enter detail). As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

(a) No cash flow statement has been presented for the company.
(b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

- legacy income is recognised when receipt is probable and entitlement is established.

- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

Carlisle and District Federation of Community Organisations is a Charitable incorporated organisation and accordingly does not have a share capital.

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

5. Donations and legacies

	Unrestricted Funds £	**Total Funds 2021 £**	Unrestricted Funds £	Total Funds 2020 £
Grants				
Cumbria County Council Grant	22,935	22,935	10,000	10,000
NLCF Grant	–	–	12,468	12,468
Defra	30,000	30,000	–	–
	52,935	52,935	22,468	22,468

6. Investment income

	Unrestricted Funds £	**Total Funds 2021 £**	Unrestricted Funds £	Total Funds 2020 £
Bank interest receivable	5	5	2	2

7. Expenditure on charitable activities by fund type

	Unrestricted Funds	**Total Funds 2021**	Unrestricted Funds	Total Funds 2020
	£	**£**	£	£
Carlisle Matters	48,876	48,876	1,612	1,612
Support costs	498	498	–	–
	49,374	49,374	1,612	1,612

8. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	**Total funds 2021**	Total fund 2020
	£	£	**£**	£
Carlisle Matters	48,876	–	48,876	1,612
Governance costs	–	498	498	–
	48,876	498	49,374	1,612

9. Independent examination fees

	2021	2020
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	120	120

10. Staff costs

The average head count of employees during the year was 1 (2020: 1). The average number of full-time equivalent employees during the year is analysed as follows:

	2021	2020
	No.	No.
Number of staff	1	1

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

12. Analysis of charitable funds

Unrestricted funds

	At 1 April 2020	Income	Expenditure	**At 31 March 2021**
	£	£	£	**£**
General funds	22,826	52,940	(49,374)	26,392

	At 1 April 2019	Income	Expenditure	At 31 March 2020
	£	£	£	£
General funds	1,968	22,470	(1,612)	22,826

13. Analysis of net assets between funds

	Unrestricted Funds	**Total Funds 2021**
	£	**£**
Current assets	26,392	26,392

	Unrestricted Funds	Total Funds 2020
	£	£
Current assets	22,826	22,826