

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

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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
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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.

Carlisle and District Federation of Community Organisations

Company Limited by Guarantee

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

Year ended 31 March 2023

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

Carlisle and District Federation of Community Organisations

Company Limited by Guarantee

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

Year ended 31 March 2023

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).

Carlisle and District Federation of Community Organisations

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Carlisle and District Federation of Community Organisations *(continued)*

Year ended 31 March 2023

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		<u>3,189</u>	<u>118,951</u>	<u>122,140</u>	<u>118,957</u>
Expenditure					
Expenditure on charitable activities	8,9	<u>5,606</u>	<u>90,675</u>	<u>96,281</u>	<u>114,334</u>
Total expenditure		<u>5,606</u>	<u>90,675</u>	<u>96,281</u>	<u>114,334</u>
Net income and net movement in funds		<u>(2,417)</u>	<u>28,276</u>	<u>25,859</u>	<u>4,623</u>
Reconciliation of funds					
Total funds brought forward		7,300	23,715	31,015	26,392
Total funds carried forward		<u>4,883</u>	<u>51,991</u>	<u>56,874</u>	<u>31,015</u>

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

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

Carlisle and District Federation of Community Organisations

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2023

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.

Carlisle and District Federation of Community Organisations

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

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.

Carlisle and District Federation of Community Organisations

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

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.

Carlisle and District Federation of Community Organisations

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

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

Carlisle and District Federation of Community Organisations

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

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
	<u>30</u>	<u>118,951</u>	<u>118,981</u>
	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	—	—	—
	<u>—</u>	<u>118,956</u>	<u>118,956</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Funcation child spaces	<u>3,137</u>	<u>3,137</u>	<u>—</u>	<u>—</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	<u>22</u>	<u>22</u>	<u>1</u>	<u>1</u>

Carlisle and District Federation of Community Organisations

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

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
	<u>5,606</u>	<u>90,675</u>	<u>96,281</u>

	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
	<u>19,093</u>	<u>95,241</u>	<u>114,334</u>

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
	<u>95,837</u>	<u>444</u>	<u>96,281</u>	<u>114,334</u>

Carlisle and District Federation of Community Organisations

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

10. Independent examination fees

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

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	<u>–</u>	<u>113</u>
	<u>14,720</u>	<u>18,950</u>

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 No.	2022 No.
Number of staff	<u>1</u>	<u>1</u>

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).

Carlisle and District Federation of Community Organisations

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

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

Carlisle and District Federation of Community Organisations

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

15. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Current assets	<u>4,883</u>	<u>51,991</u>	<u>56,874</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Current assets	<u>7,300</u>	<u>23,715</u>	<u>31,015</u>