

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

	Page
Trustees' annual report (incorporating the director's report)	1
Independent examiner's report to the trustees	3
Statement of financial activities (including income and expenditure account)	4
Statement of financial position	5
Notes to the financial statements	6

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

H Fisher	
B Chandler	(Resigned 14 June 2024)
J W Burke	
Ms C Hannah	(Appointed 25 September 2024)

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.

Carlisle and District Federation of Community Organisations

Company Limited by Guarantee

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

Year ended 31 March 2025

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

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 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

			2025		2024
	Note	Unrestricted funds £	Restricted funds £	Total funds £	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		<u>1,864</u>	<u>16,297</u>	<u>18,161</u>	<u>25,262</u>
Expenditure					
Expenditure on charitable activities	8,9	<u>2,025</u>	<u>38,598</u>	<u>40,623</u>	<u>55,341</u>
Total expenditure		<u>2,025</u>	<u>38,598</u>	<u>40,623</u>	<u>55,341</u>
Net expenditure and net movement in funds		<u>(161)</u>	<u>(22,301)</u>	<u>(22,462)</u>	<u>(30,079)</u>
Reconciliation of funds					
Total funds brought forward		741	26,054	26,795	56,874
Total funds carried forward		<u>580</u>	<u>3,753</u>	<u>4,333</u>	<u>26,795</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 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 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		<u>4,333</u>	<u>26,795</u>
Funds of the charity			
Restricted funds		3,753	26,054
Unrestricted funds		580	741
Total charity funds	15	<u>4,333</u>	<u>26,795</u>

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.

Carlisle and District Federation of Community Organisations

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2025

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 2025

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 2025

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
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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.

Carlisle and District Federation of Community Organisations

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

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	<u>1,774</u>	<u>1,774</u>	<u>571</u>	<u>571</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	<u>90</u>	<u>90</u>	<u>271</u>	<u>271</u>

Carlisle and District Federation of Community Organisations

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

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
	<u>2,025</u>	<u>38,598</u>	<u>40,623</u>

	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
	<u>4,984</u>	<u>50,357</u>	<u>55,341</u>

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
	<u>31,552</u>	<u>9,071</u>	<u>40,623</u>	<u>55,341</u>

10. Net expenditure

Net expenditure is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	<u>400</u>	<u>—</u>

Carlisle and District Federation of Community Organisations

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

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 No.	2024 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

Carlisle and District Federation of Community Organisations

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

14. Tangible fixed assets

	Equipment £
Cost	
At 1 April 2024	—
Additions	1,599
At 31 March 2025	<u>1,599</u>
Depreciation	
At 1 April 2024	—
Charge for the year	400
At 31 March 2025	<u>400</u>
Carrying amount	
At 31 March 2025	<u>1,199</u>
At 31 March 2024	<u>—</u>

15. Analysis of charitable funds

Unrestricted funds

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

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

Carlisle and District Federation of Community Organisations

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

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	—	—	—	—
	<u>26,054</u>	<u>16,297</u>	<u>(38,598)</u>	<u>3,753</u>

	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)	—
	<u>51,991</u>	<u>24,420</u>	<u>(50,357)</u>	<u>26,054</u>

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	<u>580</u>	<u>3,753</u>	<u>4,333</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	—	—	—
Current assets	741	26,054	26,795
Net assets	<u>741</u>	<u>26,054</u>	<u>26,795</u>