

MEALS ON WHEELS CUMBRIA

England & Wales · Charity number 1186356

Details

Status Registered

Legal form CIO

Registered 2019-11-14

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

Contact

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Shadygrove Road
Carlisle
CA2 7LD

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Website www.mealsonwheelscumbria.org

Activities

Objects: THE OBJECT OF THE CIO IS: FOR THE PUBLIC BENEFIT THE RELIEF OF THOSE IN NEED BY REASON OF AGE, INFIRMITY, ILLNESS OR DISABILITY LIVING IN THE COUNTY OF CUMBRIA BY THE PROVISION OF A MEALS ON WHEELS SERVICE TO PEOPLE WHO ARE UNABLE TO PREPARE HOT, NUTRITIOUS MEALS THEMSELVES THEREBY HELPING THEM TO LIVE INDEPENDENTLY IN THEIR OWN HOMES.

Activities: Provision of meals on wheels in Cumbria

Classification

- **How:** Provides Services
- **What:** General Charitable Purposes, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Other Charitable Purposes
- **Who:** Elderly/old People, People With Disabilities, Other Defined Groups

Geography

- **Area of benefit:** LOCAL
- Cumbria

Finances

Period end	Income	Expenditure	Assets	Employees
2024-10-31	£320,282	£293,355	-	-
2023-10-31	£369,429	£310,716	-	-
2022-10-31	£220,114	£188,586	-	-
2021-10-31	£163,918	£134,846	-	-
2020-10-31	£141,408	£102,222	-	-

Trustees

Name	Role	Appointed
Marjorie Allen		2023-06-10
Nigel Philip Ellis Gammage		2023-06-01
Penelope Anne Raine		2025-02-25
Veronica Higgs		2021-10-18

Accounts

COMPANY REGISTRATION NUMBER: CE019599

CHARITY REGISTRATION NUMBER: 1186356

Meals on Wheels Cumbria CIO
Company Limited by Guarantee
Unaudited Financial Statements
31 October 2024

GORDON CONSULTANCY LIMITED

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

Meals on Wheels Cumbria CIO

Company Limited by Guarantee

Financial Statements

Year ended 31 October 2024

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Meals on Wheels Cumbria CIO

Company Limited by Guarantee

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

Year ended 31 October 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 October 2024.

Reference and administrative details

Registered charity name Meals on Wheels Cumbria CIO

Charity registration number 1186356

Company registration number CE019599

Principal office and registered office Meadow View
Low Cotehill
Carlisle
Cumbria
CA4 0EL
UK

The trustees

Mr D Price	(Resigned 31 March 2024)
Mrs V Higgs	
Mrs M Allan	
Mr NPE Gammage	
Mrs PA Raine	(Appointed 25 February 2025)

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

Structure, governance and management

The charity is a CIO governed by its four trustees.

Objectives and activities

The objective of the CIO is for the relief of those in need for reason of age, infirmity, illness or disability living in the county of Cumbria by the provision of a meals on wheels service to people who are unable to prepare hot, nutritious meals themselves thereby helping them to live independently in their own homes.

Meals on Wheels Cumbria CIO

Company Limited by Guarantee

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

Year ended 31 October 2024

Achievements and performance

The service has overcome many of the challenges of the Covid pandemic that saw an increase in clients and the need to enlarge staff and premises. The operation of the service took on a more regular feel as smooth and well-rehearsed operating procedures came into play.

A decision by the NHS in September 2023 to stop meals provision to newly discharged patients in September 2023 had an impact on the service. As an attempt to reduce hospital stays and facilitate earlier release, it seemed the project worked well, but funding was reduced after 18 months. Coming into this financial year, we saw a drop in client numbers, but it was felt that as capacity existed it allowed expansion into different geographical areas. Meals on Wheels began deliveries into the town of Penrith on 1 July 2024. The recruitment of Penrith volunteers allowed local deliveries to take place of food cooked in our Carlisle kitchen. Meals on Wheels raised £10,000 to kick-start the service and our thanks are extended to Penrith Town Council, the Freida Scott Trust and Cumbria Community Forum for grant provision.

The year saw continual material improvements including the purchasing of new freezers, stainless steel work benches and shelves. Our thanks go to Cumbria Community Forum who helped in grant-aiding to make these improvements possible. Meals on Wheels also commissioned the creation of a new specialised database to aid the tracking of orders deliveries and invoicing for clients. At year end this system was close to being rolled out.

In our administrative structure, changes came about through this year as David Price, one of the founding trustees, resigned trusteeship to become Chief Executive Officer and Nigel Gammage took on the role of Chair of Trustees.

Despite frequent challenges, the service this year has run well and has been financially stable. This has enabled the management and trustees to invest in longer-term improvements such as the database and starting the Penrith service.

Financial review

The trustees were satisfied with the results for the year.

The trustees are particularly grateful for the significant grant funding received during this year which has helped enormously with the development of the project. Grants were received this year from:

Cumbria Community Foundation
Cumberland County Council
National Lottery Community Fund
National Lottery Awards for All
Hadfield Trust
Foyle Foundation
Francis Wyndham Foundation
Co-op Community Fund
Garfield Weston Fund
The High Sheriff of Cumbria

Meals on Wheels Cumbria CIO

Company Limited by Guarantee

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

Year ended 31 October 2024

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 22 July 2025 and signed on behalf of the board of trustees by:

Mr NPE Gammage
Trustee

Meals on Wheels Cumbria CIO

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Meals on Wheels Cumbria CIO

Year ended 31 October 2024

I report to the trustees on my examination of the financial statements of Meals on Wheels Cumbria CIO ('the charity') for the year ended 31 October 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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

1. accounting records were not kept in respect of 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).

Meals on Wheels Cumbria CIO

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Meals on Wheels Cumbria CIO *(continued)*

Year ended 31 October 2024

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 RW Gordon, FCA
Independent Examiner

Briar Lea House
Brampton Road
Longtown
Carlisle
Cumbria
CA6 5TN

Meals on Wheels Cumbria CIO

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 October 2024

			2024		2023
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	–	34,700	34,700	126,888
Charitable activities	6	284,580	–	284,580	242,110
Investment income	7	1,002	–	1,002	431
Total income		<u>285,582</u>	<u>34,700</u>	<u>320,282</u>	<u>369,429</u>
Expenditure					
Expenditure on charitable activities	8,9	278,665	14,690	293,355	310,716
Total expenditure		<u>278,665</u>	<u>14,690</u>	<u>293,355</u>	<u>310,716</u>
Net income and net movement in funds		<u>6,917</u>	<u>20,010</u>	<u>26,927</u>	<u>58,713</u>
Reconciliation of funds					
Total funds brought forward		157,666	833	158,499	99,786
Total funds carried forward		<u>164,583</u>	<u>20,843</u>	<u>185,426</u>	<u>158,499</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 8 to 16 form part of these financial statements.

Meals on Wheels Cumbria CIO

Company Limited by Guarantee

Statement of Financial Position

31 October 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	14	4,831	6,442
Current assets			
Debtors	15	13,374	1,389
Cash at bank and in hand		169,023	167,134
		<u>182,397</u>	<u>168,523</u>
Creditors: amounts falling due within one year	16	<u>1,802</u>	<u>16,466</u>
Net current assets		<u>180,595</u>	<u>152,057</u>
Total assets less current liabilities		<u>185,426</u>	<u>158,499</u>
Net assets		<u>185,426</u>	<u>158,499</u>
Funds of the charity			
Restricted funds		20,843	833
Unrestricted funds		<u>164,583</u>	<u>157,666</u>
Total charity funds	18	<u>185,426</u>	<u>158,499</u>

For the year ending 31 October 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 22 July 2025, and are signed on behalf of the board by:

Mr NPE Gammage
Trustee

The notes on pages 8 to 16 form part of these financial statements.

Meals on Wheels Cumbria CIO

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 October 2024

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 Meadow View, Low Cotehill, Carlisle, Cumbria, CA4 0EL, UK.

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.

Meals on Wheels Cumbria CIO

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 October 2024

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.

Meals on Wheels Cumbria CIO

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 October 2024

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:

Plant and machinery - 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.

Meals on Wheels Cumbria CIO

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 October 2024

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 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.

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.

Meals on Wheels Cumbria CIO

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 October 2024

3. Accounting policies *(continued)*

Financial instruments *(continued)*

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

Meals on Wheels Cumbria CIO is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

5. Donations and legacies

	Restricted Funds £	Total Funds 2024 £	Restricted Funds £	Total Funds 2023 £
Grants				
Grants receivable	34,700	34,700	126,888	126,888

6. Charitable activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Sale of goods/services as part of direct charitable activities	284,580	284,580	242,110	242,110

7. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	1,002	1,002	431	431

Meals on Wheels Cumbria CIO

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 October 2024

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Meals on Wheels	276,098	14,690	290,788
Support costs	2,567	—	2,567
	<u>278,665</u>	<u>14,690</u>	<u>293,355</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Meals on Wheels	176,631	131,055	307,686
Support costs	3,030	—	3,030
	<u>179,661</u>	<u>131,055</u>	<u>310,716</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2024 £	Total fund 2023 £
Meals on Wheels	290,788	—	290,788	307,686
Governance costs	—	2,567	2,567	3,030
	<u>290,788</u>	<u>2,567</u>	<u>293,355</u>	<u>310,716</u>

10. Net income

Net income is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	<u>1,611</u>	<u>2,148</u>

11. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>180</u>	<u>180</u>

Meals on Wheels Cumbria CIO

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 October 2024

12. Staff costs

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

	2024	2023
	£	£
Wages and salaries	157,689	141,776
Social security costs	783	497
Employer contributions to pension plans	1,520	1,348
	<u>159,992</u>	<u>143,621</u>

The average head count of employees during the year was 18 (2023: 18). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Number of staff	<u>18</u>	<u>18</u>

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

14. Tangible fixed assets

	Plant and machinery
	£
Cost	
At 1 November 2023 and 31 October 2024	<u>16,750</u>
Depreciation	
At 1 November 2023	10,308
Charge for the year	1,611
At 31 October 2024	<u>11,919</u>
Carrying amount	
At 31 October 2024	<u>4,831</u>
At 31 October 2023	<u>6,442</u>

15. Debtors

	2024	2023
	£	£
Trade debtors	<u>13,374</u>	<u>1,389</u>

Meals on Wheels Cumbria CIO

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 October 2024

16. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	1,160	2,732
Accruals and deferred income	360	11,175
Social security and other taxes	282	2,559
	<u>1,802</u>	<u>16,466</u>

17. 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 £1,520 (2023: £1,348).

18. Analysis of charitable funds

Unrestricted funds

	At 1 November 2023	Income £	Expenditure £	At 31 October 2024
General funds	<u>157,666</u>	<u>285,582</u>	<u>(278,665)</u>	<u>164,583</u>

	At 1 November 2022	Income £	Expenditure £	At 31 October 2023
General funds	<u>94,786</u>	<u>242,541</u>	<u>(179,661)</u>	<u>157,666</u>

Meals on Wheels Cumbria CIO

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 October 2024

18. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 November 2 023 £	Income £	Expenditure £	At 31 October 2 024 £
Foyle Foundation	—	1,700	(1,700)	—
Cumbria Community Foundation	833	5,000	(5,833)	—
Lottery Awards 4 All	—	20,000	(5,824)	14,176
Cumbria Voluntary Service	—	—	—	—
Age UK	—	—	—	—
Other Funders	—	8,000	(1,333)	6,667
	<u>833</u>	<u>34,700</u>	<u>(14,690)</u>	<u>20,843</u>

	At 1 November 2 022 £	Income £	Expenditure £	At 31 October 20 23 £
Foyle Foundation	—	—	—	—
Cumbria Community Foundation	5,000	—	(5,000)	—
Lottery Awards 4 All	—	10,000	(10,000)	—
Cumbria Voluntary Service	—	106,888	(106,055)	833
Age UK	—	10,000	(10,000)	—
Other Funders	—	—	—	—
	<u>5,000</u>	<u>126,888</u>	<u>(131,055)</u>	<u>833</u>

19. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	4,831	—	4,831
Current assets	161,554	20,843	182,397
Creditors less than 1 year	(1,802)	—	(1,802)
Net assets	<u>164,583</u>	<u>20,843</u>	<u>185,426</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	6,442	—	6,442
Current assets	167,690	833	168,523
Creditors less than 1 year	(16,466)	—	(16,466)
Net assets	<u>157,666</u>	<u>833</u>	<u>158,499</u>

Meals on Wheels Cumbria CIO

Company Limited by Guarantee

Management Information

Year ended 31 October 2024

The following pages do not form part of the financial statements.

Meals on Wheels Cumbria CIO

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 October 2024

	2024 £	2023 £
Income and endowments		
Donations and legacies		
Grants receivable	<u>34,700</u>	<u>126,888</u>
Charitable activities		
Sale of goods/services as part of direct charitable activities	<u>284,580</u>	<u>242,110</u>
Investment income		
Bank interest receivable	<u>1,002</u>	<u>431</u>
Total income	<u>320,282</u>	<u>369,429</u>
Expenditure		
Expenditure on charitable activities		
Purchases	69,391	82,257
Wages and salaries	157,689	141,776
Employer's NIC	783	497
Pension costs	1,520	1,348
Rates and water	464	476
Light and heat	7,035	6,375
Repairs and maintenance	7,012	28,334
Insurance	597	738
Other motor/travel costs	26,840	27,858
Legal and professional fees	956	882
Telephone	1,319	1,482
Other office costs	18,138	16,545
Depreciation	<u>1,611</u>	<u>2,148</u>
	<u>293,355</u>	<u>310,716</u>
Total expenditure	<u>293,355</u>	<u>310,716</u>
Net income	<u>26,927</u>	<u>58,713</u>

Meals on Wheels Cumbria CIO

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 October 2024

	2024 £	2023 £
Expenditure on charitable activities		
Meals on Wheels		
<i>Activities undertaken directly</i>		
Purchases	69,391	82,257
Wages/salaries	157,689	141,776
Employer's NIC	783	497
Pension costs	1,520	1,348
Rates & water	464	476
Light & heat	7,035	6,375
Repairs & maintenance	7,012	28,334
Insurance	597	738
Travel costs	26,840	27,858
Telephone	1,319	1,482
Other office costs	18,138	16,545
	<u>290,788</u>	<u>307,686</u>
Governance costs		
Accountancy fees	886	822
Legal and other professional fees	70	60
Depreciation	1,611	2,148
	<u>2,567</u>	<u>3,030</u>
Expenditure on charitable activities	<u>293,355</u>	<u>310,716</u>

Accounts

COMPANY REGISTRATION NUMBER: CE019599

CHARITY REGISTRATION NUMBER: 1186356

Meals on Wheels Cumbria CIO
Company Limited by Guarantee
Unaudited Financial Statements
31 October 2023

GORDON CONSULTANCY LIMITED

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

Meals on Wheels Cumbria CIO

Company Limited by Guarantee

Financial Statements

Year ended 31 October 2023

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Meals on Wheels Cumbria CIO

Company Limited by Guarantee

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

Year ended 31 October 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 October 2023.

Reference and administrative details

Registered charity name Meals on Wheels Cumbria CIO

Charity registration number 1186356

Company registration number CE019599

Principal office and registered office Meadow View
Low Cotehill
Carlisle
Cumbria
CA4 0EL
UK

The trustees

Mr D Price	(Resigned 31 March 2024)
Mrs L Hutchinson	(Resigned 1 June 2023)
Mrs V Higgs	
Mrs M Allan	(Appointed 10 June 2023)
Mr NPE Gammage	(Appointed 1 June 2023)

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

Structure, governance and management

The charity is a CIO governed by its three trustees.

Objectives and activities

The objective of the CIO is for the relief of those in need for reason of age, infirmity, illness or disability living in the county of Cumbria by the provision of a meals on wheels service to people who are unable to prepare hot, nutritious meals themselves thereby helping them to live independently in their own homes.

Meals on Wheels Cumbria CIO

Company Limited by Guarantee

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

Year ended 31 October 2023

Achievements and performance

The whole operation of Meals on Wheels Cumbria grew significantly through the past financial year. This coincided with significant grant funding to supply meals directly to patients being discharged from hospital via the NHS. This operation was continuous through most of the year until September 2023 when the project was discontinued by the NHS.

This initiative boosted daily numbers by one third and resulted in our expanding our labour force to meet this increased demand. In addition to these boosted numbers, the service continued to grow through the period to meet demands in an expanded rural area as well as the towns of Wigton, Brampton and Longtown - not to mention within the city of Carlisle itself.

In terms of financial health, the overall growth in reserves enables us to look to the future with confidence. The three years since the Covid outbreak have seen very dramatic changes in our operation with the establishment of our own building and kitchens. From heavy expenditure in premises, the year saw a stabilisation in proportionate spending, but also the receipt of additional grant funding to extend and improve the kitchen and cold storage areas.

The trustees are satisfied that the charity is robust and that it can meet the challenges of the next year. Particular thanks are extended to those who provided grant funding, in particular Cumbria Community Foundation and the National Lottery.

Financial review

The charity has been able to increase its reserves during the financial period but recognised the need for future-proofing finances in October 2021. Supplies and energy costs continue to rise sharply and with further staffing costs and the need to improve staff pay, the decision was made to increase meal costs to clients.

The trustees are particularly grateful for the significant grant funding received during this year which has helped enormously with the development of the project. Grants were received this year from:

Cumbria Community Foundation
Cumbria County Council
National Lottery Community Fund
National Lottery Awards for All
Hadfield Trust
Foyle Foundation
Francis Wyndham Foundation
Co-op Community Fund
Garfield Weston Fund
Carlisle City Council
The High Sheriff of Cumbria

Small company provisions

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

Meals on Wheels Cumbria CIO

Company Limited by Guarantee

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

Year ended 31 October 2023

The trustees' annual report was approved on 3 July 2024 and signed on behalf of the board of trustees by:

Mr NPE Gammage
Trustee

Meals on Wheels Cumbria CIO

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Meals on Wheels Cumbria CIO

Year ended 31 October 2023

I report to the trustees on my examination of the financial statements of Meals on Wheels Cumbria CIO ('the charity') for the year ended 31 October 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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

1. accounting records were not kept in respect of 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).

Meals on Wheels Cumbria CIO

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Meals on Wheels Cumbria CIO *(continued)*

Year ended 31 October 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 RW Gordon, FCA
Independent Examiner

Briar Lea House
Brampton Road
Longtown
Carlisle
Cumbria
CA6 5TN

3 July 2024

Meals on Wheels Cumbria CIO

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 October 2023

			2023		2022
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	–	126,888	126,888	64,189
Charitable activities	6	242,110	–	242,110	155,910
Investment income	7	431	–	431	15
Total income		<u>242,541</u>	<u>126,888</u>	<u>369,429</u>	<u>220,114</u>
Expenditure					
Expenditure on charitable activities	8,9	<u>179,661</u>	<u>131,055</u>	<u>310,716</u>	<u>188,586</u>
Total expenditure		<u>179,661</u>	<u>131,055</u>	<u>310,716</u>	<u>188,586</u>
Net income and net movement in funds		<u>62,880</u>	<u>(4,167)</u>	<u>58,713</u>	<u>31,528</u>
Reconciliation of funds					
Total funds brought forward		94,786	5,000	99,786	68,258
Total funds carried forward		<u>157,666</u>	<u>833</u>	<u>158,499</u>	<u>99,786</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 8 to 17 form part of these financial statements.

Meals on Wheels Cumbria CIO

Company Limited by Guarantee

Statement of Financial Position

31 October 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	14	6,442	8,590
Current assets			
Debtors	15	1,389	2,050
Cash at bank and in hand		167,134	103,061
		<u>168,523</u>	<u>105,111</u>
Creditors: amounts falling due within one year	16	<u>16,466</u>	<u>13,915</u>
Net current assets		<u>152,057</u>	<u>91,196</u>
Total assets less current liabilities		<u>158,499</u>	<u>99,786</u>
Net assets		<u>158,499</u>	<u>99,786</u>
Funds of the charity			
Restricted funds		833	5,000
Unrestricted funds		<u>157,666</u>	<u>94,786</u>
Total charity funds	18	<u>158,499</u>	<u>99,786</u>

For the year ending 31 October 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 3 July 2024, and are signed on behalf of the board by:

Mr NPE Gammage
Trustee

The notes on pages 8 to 17 form part of these financial statements.

Meals on Wheels Cumbria CIO

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 October 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 Meadow View, Low Cotehill, Carlisle, Cumbria, CA4 0EL, UK.

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.

Meals on Wheels Cumbria CIO

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 October 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.

Meals on Wheels Cumbria CIO

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 October 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.

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:

Plant and machinery - 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.

Meals on Wheels Cumbria CIO

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 October 2023

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 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.

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.

Meals on Wheels Cumbria CIO

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 October 2023

3. Accounting policies *(continued)*

Financial instruments *(continued)*

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

Meals on Wheels Cumbria CIO is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	—	—	—
Grants			
Grants receivable	—	126,888	126,888
	<u>—</u>	<u>126,888</u>	<u>126,888</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	22	—	22
Grants			
Grants receivable	250	63,917	64,167
	<u>272</u>	<u>63,917</u>	<u>64,189</u>

Meals on Wheels Cumbria CIO

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 October 2023

6. Charitable activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Sale of goods/services as part of direct charitable activities	<u>242,110</u>	<u>242,110</u>	<u>155,910</u>	<u>155,910</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	<u>431</u>	<u>431</u>	<u>15</u>	<u>15</u>

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Meals on Wheels	176,631	131,055	307,686
Support costs	<u>3,030</u>	<u>—</u>	<u>3,030</u>
	<u>179,661</u>	<u>131,055</u>	<u>310,716</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Meals on Wheels	113,320	71,576	184,896
Support costs	<u>3,690</u>	<u>—</u>	<u>3,690</u>
	<u>117,010</u>	<u>71,576</u>	<u>188,586</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Total fund 2022 £
Meals on Wheels	307,686	—	307,686	184,896
Governance costs	<u>—</u>	<u>3,030</u>	<u>3,030</u>	<u>3,690</u>
	<u>307,686</u>	<u>3,030</u>	<u>310,716</u>	<u>188,586</u>

Meals on Wheels Cumbria CIO

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 October 2023

10. Net income

Net income is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	<u>2,148</u>	<u>2,864</u>

11. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>180</u>	<u>180</u>

12. Staff costs

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

	2023	2022
	£	£
Wages and salaries	141,776	87,731
Social security costs	497	—
Employer contributions to pension plans	<u>1,348</u>	<u>843</u>
	<u>143,621</u>	<u>88,574</u>

The average head count of employees during the year was 18 (2022: 8). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Number of staff	<u>18</u>	<u>8</u>

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

Meals on Wheels Cumbria CIO

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 October 2023

14. Tangible fixed assets

	Plant and machinery £
Cost	
At 1 November 2022 and 31 October 2023	<u>16,750</u>
Depreciation	
At 1 November 2022	8,160
Charge for the year	<u>2,148</u>
At 31 October 2023	<u>10,308</u>
Carrying amount	
At 31 October 2023	<u>6,442</u>
At 31 October 2022	<u>8,590</u>

15. Debtors

	2023 £	2022 £
Trade debtors	<u>1,389</u>	<u>2,050</u>

16. Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	2,732	4,626
Accruals and deferred income	11,175	8,222
Social security and other taxes	<u>2,559</u>	<u>1,067</u>
	<u>16,466</u>	<u>13,915</u>

17. 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 £1,348 (2022: £843).

Meals on Wheels Cumbria CIO

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 October 2023

18. Analysis of charitable funds

Unrestricted funds

	At 1 November 2 022 £	Income £	Expenditure £	At 31 October 2 023 £
General funds	94,786	242,541	(179,661)	157,666

	At 1 November 2 021 £	Income £	Expenditure £	At 31 October 20 22 £
General funds	55,599	156,197	(117,010)	94,786

Restricted funds

	At 1 November 2 022 £	Income £	Expenditure £	At 31 October 2 023 £
Hadfield Trust	—	—	—	—
Foyle Foundation	—	—	—	—
Cumbria Community Foundation	5,000	—	(5,000)	—
Lottery Awards 4 All	—	10,000	(10,000)	—
Garfield Weston Foundation	—	—	—	—
Cumbria County Council	—	—	—	—
Cumbria Voluntary Service	—	106,888	(106,055)	833
Age UK	—	10,000	(10,000)	—
	<u>5,000</u>	<u>126,888</u>	<u>(131,055)</u>	<u>833</u>

	At 1 November 2 021 £	Income £	Expenditure £	At 31 October 20 22 £
Hadfield Trust	2,066	5,572	(7,638)	—
Foyle Foundation	1,260	—	(1,260)	—
Cumbria Community Foundation	—	18,845	(13,845)	5,000
Lottery Awards 4 All	5,833	—	(5,833)	—
Garfield Weston Foundation	3,500	6,000	(9,500)	—
Cumbria County Council	—	33,500	(33,500)	—
Cumbria Voluntary Service	—	—	—	—
Age UK	—	—	—	—
	<u>12,659</u>	<u>63,917</u>	<u>(71,576)</u>	<u>5,000</u>

Meals on Wheels Cumbria CIO

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 October 2023

19. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	6,442	—	6,442
Current assets	167,690	833	168,523
Creditors less than 1 year	(16,466)	—	(16,466)
Net assets	<u>157,666</u>	<u>833</u>	<u>158,499</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	8,590	—	8,590
Current assets	100,111	5,000	105,111
Creditors less than 1 year	(13,915)	—	(13,915)
Net assets	<u>94,786</u>	<u>5,000</u>	<u>99,786</u>

Meals on Wheels Cumbria CIO

Company Limited by Guarantee

Management Information

Year ended 31 October 2023

The following pages do not form part of the financial statements.

Meals on Wheels Cumbria CIO

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 October 2023

	2023 £	2022 £
Income and endowments		
Donations and legacies		
Donations	—	22
Grants receivable	126,888	64,167
	<u>126,888</u>	<u>64,189</u>
Charitable activities		
Sale of goods/services as part of direct charitable activities	242,110	155,910
	<u>242,110</u>	<u>155,910</u>
Investment income		
Bank interest receivable	431	15
	<u>431</u>	<u>15</u>
Total income	<u>369,429</u>	<u>220,114</u>
Expenditure		
Expenditure on charitable activities		
Purchases	82,257	47,505
Wages and salaries	141,776	87,731
Employer's NIC	497	—
Pension costs	1,348	843
Rates and water	476	476
Light and heat	6,375	5,279
Repairs and maintenance	28,334	16,427
Insurance	738	561
Other motor/travel costs	27,858	16,058
Legal and professional fees	882	826
Telephone	1,482	996
Other office costs	16,545	9,020
Depreciation	2,148	2,864
	<u>310,716</u>	<u>188,586</u>
Total expenditure	<u>310,716</u>	<u>188,586</u>
Net income	<u>58,713</u>	<u>31,528</u>

Meals on Wheels Cumbria CIO

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 October 2023

	2023 £	2022 £
Expenditure on charitable activities		
Meals on Wheels		
<i>Activities undertaken directly</i>		
Purchases	82,257	47,505
Wages/salaries	141,776	87,731
Employer's NIC	497	—
Pension costs	1,348	843
Rates & water	476	476
Light & heat	6,375	5,279
Repairs & maintenance	28,334	16,427
Insurance	738	561
Travel costs	27,858	16,058
Telephone	1,482	996
Other office costs	16,545	9,020
	<u>307,686</u>	<u>184,896</u>
Governance costs		
Accountancy fees	822	766
Legal and other professional fees	60	60
Depreciation	2,148	2,864
	<u>3,030</u>	<u>3,690</u>
Expenditure on charitable activities	<u>310,716</u>	<u>188,586</u>

Accounts

COMPANY REGISTRATION NUMBER: CE019599

CHARITY REGISTRATION NUMBER: 1186356

Meals on Wheels Cumbria CIO
Company Limited by Guarantee
Unaudited Financial Statements
31 October 2022

GORDON CONSULTANCY LIMITED

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

Meals on Wheels Cumbria CIO

Company Limited by Guarantee

Financial Statements

Year ended 31 October 2022

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Meals on Wheels Cumbria CIO

Company Limited by Guarantee

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

Year ended 31 October 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 October 2022.

Reference and administrative details

Registered charity name Meals on Wheels Cumbria CIO

Charity registration number 1186356

Company registration number CE019599

Principal office and registered office Meadow View
Low Cotehill
Carlisle
Cumbria
CA4 0EL
UK

The trustees

Mr D Price
Mrs L Hutchinson
Mrs C Harris (Resigned 15 July 2022)
Mr C Harris (Resigned 15 July 2022)
Mrs V Higgs

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

Structure, governance and management

The charity is a CIO governed by its three trustees.

Objectives and activities

The objective of the CIO is for the relief of those in need for reason of age, infirmity, illness or disability living in the county of Cumbria by the provision of a meals on wheels service to people who are unable to prepare hot, nutritious meals themselves thereby helping them to live independently in their own homes.

Meals on Wheels Cumbria CIO

Company Limited by Guarantee

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

Year ended 31 October 2022

Achievements and performance

Meals on Wheels Cumbria has continued its expansion throughout this last financial year. The move into the new building in August 2020 has led to continued investment in the property to enable it to meet the new challenges ahead.

In terms of charity performance, the overall picture is very healthy and over the last financial year the charity has been able to build its reserves further. This is deemed sensible given the employed workforce has continued to expand in numbers to meet the rise in clients. Overall turnover is also increasing year on year and we see this as a trend that could continue for another two or more years. The post-Covid environment has proved once again the pressing need for the Meals on Wheels service and the continued rise in numbers has been met well. A strong area of growth has been directly referred clients by NHS hospital discharge teams as part of care plans. This was a distinct future growth area by the end of the 2022 financial period. It is anticipated these direct referrals will continue for some time.

In 2021 it was necessary to raise meals prices - the first change for five years. Although it was thought that this might reduce referral numbers in the short term, no significant change happened and given the rising costs to the charity, this seems to have been a prudent decision.

Looking forward, the charity is confident in its business strategy and having seen an increase in grant funding, it is anticipated that further growth will be enabled. The challenge beyond the current operating areas are frequent requests from regions like West Cumbria. At present the charity is concentrating efforts at consolidating its operation on Shadygrove Road, Carlisle with a service area spanning up to 15 miles from then hub.

The Trustees are particularly grateful for grants received from Hadfield Trust, Foyle Foundation, Big Lottery Awards For All, and Garfield Weston.

Financial review

The charity has been able to increase its reserves during the financial period but recognised the need for future-proofing finances in October 2021. Supplies and energy costs continue to rise sharply and with further staffing costs and the need to improve staff pay, the decision was made to increase meal costs to clients.

The trustees are particularly grateful for the significant grant funding received during this year which has helped enormously with the development of the project. Grants were received this year from:

Cumbria Community Foundation
Cumbria County Council
National Lottery Community Fund
National Lottery Awards for All
Hadfield Trust
Foyle Foundation
Francis Wyndham Foundation
Co-op Community Fund
Garfield Weston Fund
Carlisle City Council
The High Sheriff of Cumbria

Meals on Wheels Cumbria CIO

Company Limited by Guarantee

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

Year ended 31 October 2022

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 31 May 2023 and signed on behalf of the board of trustees by:

Mr D Price
Trustee

Meals on Wheels Cumbria CIO

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Meals on Wheels Cumbria CIO

Year ended 31 October 2022

I report to the trustees on my examination of the financial statements of Meals on Wheels Cumbria CIO ('the charity') for the year ended 31 October 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 RW Gordon, FCA
Independent Examiner

Briar Lea House
Brampton Road
Longtown
Carlisle
Cumbria
CA6 5TN

Meals on Wheels Cumbria CIO

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 October 2022

		Unrestricted funds	2022 Restricted funds	Total funds	2021 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	272	63,917	64,189	40,505
Charitable activities	6	155,910	–	155,910	123,411
Investment income	7	15	–	15	2
Total income		<u>156,197</u>	<u>63,917</u>	<u>220,114</u>	<u>163,918</u>
Expenditure					
Expenditure on charitable activities	8,9	<u>117,010</u>	<u>71,576</u>	<u>188,586</u>	<u>134,846</u>
Total expenditure		<u>117,010</u>	<u>71,576</u>	<u>188,586</u>	<u>134,846</u>
Net income and net movement in funds		<u>39,187</u>	<u>(7,659)</u>	<u>31,528</u>	<u>29,072</u>
Reconciliation of funds					
Total funds brought forward		<u>55,599</u>	<u>12,659</u>	<u>68,258</u>	<u>39,186</u>
Total funds carried forward		<u>94,786</u>	<u>5,000</u>	<u>99,786</u>	<u>68,258</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.

Meals on Wheels Cumbria CIO

Company Limited by Guarantee

Statement of Financial Position

31 October 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	14	8,590	7,455
Current assets			
Debtors	15	2,050	889
Cash at bank and in hand		103,061	67,455
		<u>105,111</u>	<u>68,344</u>
Creditors: amounts falling due within one year	16	<u>13,915</u>	<u>7,541</u>
Net current assets		<u>91,196</u>	<u>60,803</u>
Total assets less current liabilities		<u>99,786</u>	<u>68,258</u>
Net assets		<u>99,786</u>	<u>68,258</u>
Funds of the charity			
Restricted funds		5,000	12,659
Unrestricted funds		<u>94,786</u>	<u>55,599</u>
Total charity funds	18	<u>99,786</u>	<u>68,258</u>

For the year ending 31 October 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 31 May 2023, and are signed on behalf of the board by:

Mr D Price
Trustee

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

Meals on Wheels Cumbria CIO

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 October 2022

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 Meadow View, Low Cotehill, Carlisle, Cumbria, CA4 0EL, UK.

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.

Meals on Wheels Cumbria CIO

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 October 2022

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.

Meals on Wheels Cumbria CIO

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 October 2022

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:

Plant and machinery - 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.

Meals on Wheels Cumbria CIO

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 October 2022

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 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.

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.

Meals on Wheels Cumbria CIO

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 October 2022

3. Accounting policies *(continued)*

Financial instruments *(continued)*

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

Meals on Wheels Cumbria CIO is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	22	—	22
Grants			
Grants receivable	250	63,917	64,167
	<u>272</u>	<u>63,917</u>	<u>64,189</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	25	—	25
Grants			
Grants receivable	4,480	36,000	40,480
	<u>4,505</u>	<u>36,000</u>	<u>40,505</u>

Meals on Wheels Cumbria CIO

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 October 2022

6. Charitable activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Sale of goods/services as part of direct charitable activities	<u>155,910</u>	<u>155,910</u>	<u>123,411</u>	<u>123,411</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	<u>15</u>	<u>15</u>	<u>2</u>	<u>2</u>

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Meals on Wheels	113,320	71,576	184,896
Support costs	<u>3,690</u>	<u>—</u>	<u>3,690</u>
	<u>117,010</u>	<u>71,576</u>	<u>188,586</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Meals on Wheels	106,484	23,341	129,825
Support costs	<u>5,021</u>	<u>—</u>	<u>5,021</u>
	<u>111,505</u>	<u>23,341</u>	<u>134,846</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2022 £	Total fund 2021 £
Meals on Wheels	184,896	—	184,896	129,825
Governance costs	<u>—</u>	<u>3,690</u>	<u>3,690</u>	<u>5,021</u>
	<u>184,896</u>	<u>3,690</u>	<u>188,586</u>	<u>134,846</u>

Meals on Wheels Cumbria CIO

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 October 2022

10. Net income

Net income is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation of tangible fixed assets	<u>2,864</u>	<u>2,485</u>

11. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>180</u>	<u>180</u>

12. Staff costs

The average head count of employees during the year was 8 (2021: 6). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	No.	No.
Number of staff	<u>8</u>	<u>6</u>

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

14. Tangible fixed assets

	Plant and machinery
	£
Cost	
At 1 November 2021	12,751
Additions	<u>3,999</u>
At 31 October 2022	<u>16,750</u>
Depreciation	
At 1 November 2021	5,296
Charge for the year	<u>2,864</u>
At 31 October 2022	<u>8,160</u>
Carrying amount	
At 31 October 2022	<u>8,590</u>
At 31 October 2021	<u>7,455</u>

Meals on Wheels Cumbria CIO

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 October 2022

15. Debtors

	2022	2021
	£	£
Trade debtors	<u>2,050</u>	<u>889</u>

16. Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	4,626	7,181
Accruals and deferred income	8,222	360
Social security and other taxes	<u>1,067</u>	<u>—</u>
	<u>13,915</u>	<u>7,541</u>

17. 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 £843 (2021: £472).

18. Analysis of charitable funds

Unrestricted funds

	At 1 November 2021	Income £	Expenditure £	At 31 October 2022
General funds	<u>55,599</u>	<u>156,197</u>	<u>(117,010)</u>	<u>94,786</u>

	At 1 November 2020	Income £	Expenditure £	At 31 October 2021
General funds	<u>39,186</u>	<u>127,918</u>	<u>(111,505)</u>	<u>55,599</u>

Meals on Wheels Cumbria CIO

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 October 2022

18. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 November 2 021 £	Income £	Expenditure £	At 31 October 2 022 £
Hadfield Trust	2,066	5,572	(7,638)	—
Foyle Foundation	1,260	—	(1,260)	—
Cumbria Community Foundation	—	18,845	(13,845)	5,000
Francis Winham Foundation	—	—	—	—
Lottery Awards 4 All	5,833	—	(5,833)	—
Garfield Weston Foundation	3,500	6,000	(9,500)	—
Cumbria County Council	—	33,500	(33,500)	—
	<u>12,659</u>	<u>63,917</u>	<u>(71,576)</u>	<u>5,000</u>

	At 1 November 2 020 £	Income £	Expenditure £	At 31 October 20 21 £
Hadfield Trust	—	5,000	(2,934)	2,066
Foyle Foundation	—	5,000	(3,740)	1,260
Cumbria Community Foundation	—	3,000	(3,000)	—
Francis Winham Foundation	—	5,000	(5,000)	—
Lottery Awards 4 All	—	10,000	(4,167)	5,833
Garfield Weston Foundation	—	6,000	(2,500)	3,500
Cumbria County Council	—	2,000	(2,000)	—
	<u>—</u>	<u>36,000</u>	<u>(23,341)</u>	<u>12,659</u>

19. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	8,590	—	8,590
Current assets	100,111	5,000	105,111
Creditors less than 1 year	(13,915)	—	(13,915)
Net assets	<u>94,786</u>	<u>5,000</u>	<u>99,786</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	7,455	—	7,455
Current assets	55,685	12,659	68,344
Creditors less than 1 year	(7,541)	—	(7,541)
Net assets	<u>55,599</u>	<u>12,659</u>	<u>68,258</u>

Meals on Wheels Cumbria CIO

Company Limited by Guarantee

Management Information

Year ended 31 October 2022

The following pages do not form part of the financial statements.

Meals on Wheels Cumbria CIO

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 October 2022

	2022 £	2021 £
Income and endowments		
Donations and legacies		
Donations	22	25
Grants receivable	64,167	40,480
	<u>64,189</u>	<u>40,505</u>
Charitable activities		
Sale of goods/services as part of direct charitable activities	155,910	123,411
Investment income		
Bank interest receivable	15	2
	<u>15</u>	<u>2</u>
Total income	<u>220,114</u>	<u>163,918</u>
Expenditure		
Expenditure on charitable activities		
Purchases	47,505	35,358
Wages and salaries	87,731	53,592
Employer's NIC	—	3,931
Pension costs	843	472
Rates and water	476	771
Light and heat	5,279	4,697
Repairs and maintenance	16,427	6,563
Insurance	561	1,425
Other motor/travel costs	16,058	15,190
Legal and professional fees	826	2,536
Telephone	996	778
Other office costs	9,020	7,048
Depreciation	2,864	2,485
	<u>188,586</u>	<u>134,846</u>
Total expenditure	<u>188,586</u>	<u>134,846</u>
Net income	<u>31,528</u>	<u>29,072</u>

Meals on Wheels Cumbria CIO

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 October 2022

	2022 £	2021 £
Expenditure on charitable activities		
Meals on Wheels		
<i>Activities undertaken directly</i>		
Purchases	47,505	35,358
Wages/salaries	87,731	53,592
Employer's NIC	—	3,931
Pension costs	843	472
Rates & water	476	771
Light & heat	5,279	4,697
Repairs & maintenance	16,427	6,563
Insurance	561	1,425
Travel costs	16,058	15,190
Telephone	996	778
Other office costs	9,020	7,048
	<u>184,896</u>	<u>129,825</u>
Governance costs		
Accountancy fees	766	885
Legal and other professional fees	60	1,651
Depreciation	2,864	2,485
	<u>3,690</u>	<u>5,021</u>
Expenditure on charitable activities	<u>188,586</u>	<u>134,846</u>

Accounts

COMPANY REGISTRATION NUMBER: CE019599

CHARITY REGISTRATION NUMBER: 1186356

Meals on Wheels Cumbria CIO
Company Limited by Guarantee
Unaudited Financial Statements
31 October 2021

GORDON CONSULTANCY LIMITED

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

Meals on Wheels Cumbria CIO

Company Limited by Guarantee

Financial Statements

Year ended 31 October 2021

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Meals on Wheels Cumbria CIO

Company Limited by Guarantee

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

Year ended 31 October 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 October 2021.

Reference and administrative details

Registered charity name Meals on Wheels Cumbria CIO

Charity registration number 1186356

Company registration number CE019599

Principal office and registered office Meadow View
Low Cotehill
Carlisle
Cumbria
CA4 0EL
UK

The trustees

Mr D Price
Mrs L Hutchinson
Mrs C Harris
Mr C Harris
Mrs V Higgs (Appointed 18 October 2021)

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

Structure, governance and management

The charity is a CIO governed by its four trustees.

Objectives and activities

The objective of the CIO is for the relief of those in need for reason of age, infirmity, illness or disability living in the county of Cumbria by the provision of a meals on wheels service to people who are unable to prepare hot, nutritious meals themselves thereby helping them to live independently in their own homes.

Meals on Wheels Cumbria CIO

Company Limited by Guarantee

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

Year ended 31 October 2021

Achievements and performance

This period saw the first full year of operations within our new building and the consolidation of foundational work carried out in previous years. With precautions in place to protect our clients from Covid the method of operation, particularly with our delivery volunteers has been different. We look forward to the day when closer contact with our client is possible, but we are satisfied that the service has not unduly suffered during this period.

The year has seen a significant increase in clients and with the new demands, an increase in employed staff. One of our goals was to see the widening of administrative functions to other members of staff outside of the Project Co-ordinator - a process which has found its feet in recent months.

Work on improving the building has continued and it has been gratifying to see the hall used by other groups - but this is clearly an area where future growth can be garnered. The increase in clients led to further kitchen improvements and work-space expansion and with work to the toilets moving forward, future new uses of other spaces are being explored.

The service continues to expand its area of geographical reach and services to Wigton and Longtown have become more popular together with a strong growth around Brampton and rural. Requests continue to arise from Penrith and West Cumbria and over the months there have been a number of consultations with bodies in both areas. As yet, there is no further move forward although it is anticipated Meals on Wheels Cumbria will continue in its expansive outlook.

We were able to welcome new client groups in this year with meals provided to youth outreaches in school holidays. These included sports weeks and Fire Station outreach in both Carlisle and Penrith. Perhaps most significant has been a new partnership which began at our year end with the NHS and Age UK. In this initiative Meals on Wheels Cumbria received grant funding to allow for 4 weeks of free meals for those leaving hospital under a care plan. Although this is not reflected in this financial year, it is a significant future program that underpins the improvements and expansion made in this year.

Financial review

The charity has been able to increase its reserves during the financial period but recognised the need for future-proofing finances in October 2021. Supplies and energy costs continue to rise sharply and with further staffing costs and the need to improve staff pay, the decision was made to increase meal costs to clients.

The trustees are particularly grateful for the significant grant funding received during this year which has helped enormously with the development of the project. Grants were received this year from:

Cumbria Community Foundation
Cumbria County Council
National Lottery Community Fund
National Lottery Awards for All
Hadfield Trust
Foyle Foundation
Francis Wyndham Foundation
Co-op Community Fund
Garfield Weston Fund
Carlisle City Council
The High Sheriff of Cumbria

Meals on Wheels Cumbria CIO

Company Limited by Guarantee

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

Year ended 31 October 2021

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 25 July 2022 and signed on behalf of the board of trustees by:

Mr D Price
Trustee

Meals on Wheels Cumbria CIO

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Meals on Wheels Cumbria CIO

Year ended 31 October 2021

I report to the trustees on my examination of the financial statements of Meals on Wheels Cumbria CIO ('the charity') for the year ended 31 October 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 RW Gordon, FCA
Independent Examiner

Briar Lea House
Brampton Road
Longtown
Carlisle
Cumbria
CA6 5TN

Meals on Wheels Cumbria CIO

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 October 2021

					Period from 14 Nov 19 to 31 Oct 20
Year to 31 Oct 21					
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	4,505	36,000	40,505	31,311
Charitable activities	6	123,411	—	123,411	79,620
Other trading activities	7	—	—	—	30,468
Investment income	8	2	—	2	9
Total income		<u>127,918</u>	<u>36,000</u>	<u>163,918</u>	<u>141,408</u>
Expenditure					
Expenditure on charitable activities	9,10	111,505	23,341	134,846	102,222
Total expenditure		<u>111,505</u>	<u>23,341</u>	<u>134,846</u>	<u>102,222</u>
Net income and net movement in funds		<u>16,413</u>	<u>12,659</u>	<u>29,072</u>	<u>39,186</u>
Reconciliation of funds					
Total funds brought forward		39,186	—	39,186	—
Total funds carried forward		<u>55,599</u>	<u>12,659</u>	<u>68,258</u>	<u>39,186</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 16 form part of these financial statements.

Meals on Wheels Cumbria CIO

Company Limited by Guarantee

Statement of Financial Position

31 October 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	15	7,455	8,433
Current assets			
Debtors	16	889	1,775
Cash at bank and in hand		67,455	31,679
		<u>68,344</u>	<u>33,454</u>
Creditors: amounts falling due within one year	17	<u>7,541</u>	<u>2,701</u>
Net current assets		60,803	30,753
Total assets less current liabilities		<u>68,258</u>	<u>39,186</u>
Net assets		<u>68,258</u>	<u>39,186</u>
Funds of the charity			
Restricted funds		12,659	—
Unrestricted funds		<u>55,599</u>	<u>39,186</u>
Total charity funds	19	<u>68,258</u>	<u>39,186</u>

For the year ending 31 October 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 25 Jul 22, and are signed on behalf of the board by:

Mr D Price
Trustee

The notes on pages 7 to 16 form part of these financial statements.

Meals on Wheels Cumbria CIO

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 October 2021

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 Meadow View, Low Cotehill, Carlisle, Cumbria, CA4 0EL, UK.

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.

Meals on Wheels Cumbria CIO

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 October 2021

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.

Meals on Wheels Cumbria CIO

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 October 2021

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:

Plant and machinery - 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.

Meals on Wheels Cumbria CIO

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 October 2021

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 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.

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.

Meals on Wheels Cumbria CIO

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 October 2021

3. Accounting policies *(continued)*

Financial instruments *(continued)*

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

Meals on Wheels Cumbria CIO is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	25	—	25
Grants			
Grants receivable	4,480	36,000	40,480
	<u>4,505</u>	<u>36,000</u>	<u>40,505</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Donations	57	—	57
Grants			
Grants receivable	31,254	—	31,254
	<u>31,311</u>	<u>—</u>	<u>31,311</u>

Meals on Wheels Cumbria CIO

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 October 2021

6. Charitable activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Sale of goods/services as part of direct charitable activities	123,411	123,411	79,620	79,620

7. Other trading activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Transfer from Meals on Wheels Cumbria Limited	—	—	30,468	30,468

8. Investment income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Bank interest receivable	2	2	9	9

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Meals on Wheels	106,484	23,341	129,825
Support costs	5,021	—	5,021
	<u>111,505</u>	<u>23,341</u>	<u>134,846</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Meals on Wheels	97,952	—	97,952
Support costs	4,270	—	4,270
	<u>102,222</u>	<u>—</u>	<u>102,222</u>

Meals on Wheels Cumbria CIO

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 October 2021

10. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2021	Total fund 2020
	£	£	£	£
Meals on Wheels	129,825	—	129,825	97,952
Governance costs	—	5,021	5,021	4,270
	<u>129,825</u>	<u>5,021</u>	<u>134,846</u>	<u>102,222</u>

11. Net income

Net income is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of tangible fixed assets	<u>2,485</u>	<u>2,811</u>

12. Independent examination fees

	Year to 31 Oct 21	Period from 14 Nov 19 to 31 Oct 20
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>180</u>	<u>180</u>

13. Staff costs

The average head count of employees during the year was 6 (2020: 8). The average number of full-time equivalent employees during the year is analysed as follows:

	2021	2020
	No.	No.
Number of staff	<u>6</u>	<u>8</u>

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

14. Trustee remuneration and expenses

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

Meals on Wheels Cumbria CIO

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 October 2021

15. Tangible fixed assets

	Plant and machinery £
Cost	
At 1 November 2020	11,244
Additions	1,507
At 31 October 2021	<u>12,751</u>
Depreciation	
At 1 November 2020	2,811
Charge for the year	2,485
At 31 October 2021	<u>5,296</u>
Carrying amount	
At 31 October 2021	<u>7,455</u>
At 31 October 2020	<u>8,433</u>

16. Debtors

	2021 £	2020 £
Trade debtors	<u>889</u>	<u>1,775</u>

17. Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	7,181	2,341
Accruals and deferred income	360	360
	<u>7,541</u>	<u>2,701</u>

18. 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 £472 (2020: £Nil).

Meals on Wheels Cumbria CIO

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 October 2021

19. Analysis of charitable funds

Unrestricted funds

	At 1 November 2020 £	Income £	Expenditure £	At 31 October 2021 £
General funds	39,186	127,918	(111,505)	55,599

	At 14 November 2019 £	Income £	Expenditure £	At 31 October 2020 £
General funds	—	141,408	(102,222)	39,186

Restricted funds

	At 1 November 2020 £	Income £	Expenditure £	At 31 October 2021 £
Hadfield Trust	—	5,000	(2,934)	2,066
Foyle Foundation	—	5,000	(3,740)	1,260
Cumbria Community Foundation	—	3,000	(3,000)	—
Francis Winham Foundation	—	5,000	(5,000)	—
Lottery Awards 4 All	—	10,000	(4,167)	5,833
Garfield Weston Foundation	—	6,000	(2,500)	3,500
Cumbria County Council	—	2,000	(2,000)	—
	—	36,000	(23,341)	12,659

	At 14 November 2019 £	Income £	Expenditure £	At 31 October 2020 £
Hadfield Trust	—	—	—	—
Foyle Foundation	—	—	—	—
Cumbria Community Foundation	—	—	—	—
Francis Winham Foundation	—	—	—	—
Lottery Awards 4 All	—	—	—	—
Garfield Weston Foundation	—	—	—	—
Cumbria County Council	—	—	—	—
	—	—	—	—

Meals on Wheels Cumbria CIO

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 October 2021

20. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	7,455	—	7,455
Current assets	55,685	12,659	68,344
Creditors less than 1 year	(7,541)	—	(7,541)
Net assets	<u>55,599</u>	<u>12,659</u>	<u>68,258</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	8,433	—	8,433
Current assets	33,454	—	33,454
Creditors less than 1 year	(2,701)	—	(2,701)
Net assets	<u>39,186</u>	<u>—</u>	<u>39,186</u>

Meals on Wheels Cumbria CIO

Company Limited by Guarantee

Management Information

Year ended 31 October 2021

The following pages do not form part of the financial statements.

Meals on Wheels Cumbria CIO

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 October 2021

	Year to 31 Oct 21 £	Period from 14 Nov 19 to 31 Oct 20 £
Income and endowments		
Donations and legacies		
Donations	25	57
Grants receivable	40,480	31,254
	<u>40,505</u>	<u>31,311</u>
Charitable activities		
Sale of goods/services as part of direct charitable activities	123,411	79,620
	<u>—</u>	<u>30,468</u>
Other trading activities		
Transfer from Meals on Wheels Cumbria Limited	—	30,468
Investment income		
Bank interest receivable	2	9
	<u>—</u>	<u>—</u>
Total income	<u>163,918</u>	<u>141,408</u>
Expenditure		
Expenditure on charitable activities		
Purchases	35,358	27,203
Wages and salaries	53,592	39,960
Employer's NIC	3,931	8,557
Pension costs	472	—
Rates and water	771	—
Light and heat	4,697	—
Repairs and maintenance	6,563	3,174
Insurance	1,425	571
Other motor/travel costs	15,190	10,484
Legal and professional fees	2,536	1,459
Telephone	778	686
Other office costs	7,048	7,317
Depreciation	2,485	2,811
	<u>134,846</u>	<u>102,222</u>
Total expenditure	<u>134,846</u>	<u>102,222</u>
Net income	<u>29,072</u>	<u>39,186</u>

Meals on Wheels Cumbria CIO

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 October 2021

	Year to 31 Oct 21 £	Period from 14 Nov 19 to 31 Oct 20 £
Expenditure on charitable activities		
Meals on Wheels		
<i>Activities undertaken directly</i>		
Purchases	35,358	27,203
Wages/salaries	53,592	39,960
Employer's NIC	3,931	8,557
Pension costs	472	—
Rates & water	771	—
Light & heat	4,697	—
Repairs & maintenance	6,563	3,174
Insurance	1,425	571
Travel costs	15,190	10,484
Telephone	778	686
Other office costs	7,048	7,317
	<u>129,825</u>	<u>97,952</u>
Governance costs		
Accountancy fees	885	1,087
Legal and other professional fees	1,651	372
Depreciation	2,485	2,811
	<u>5,021</u>	<u>4,270</u>
Expenditure on charitable activities	<u>134,846</u>	<u>102,222</u>

Accounts

COMPANY REGISTRATION NUMBER: CE019599

CHARITY REGISTRATION NUMBER: 1186356

Meals on Wheels Cumbria CIO
Company Limited by Guarantee
Unaudited Financial Statements
31 October 2020

GORDON CONSULTANCY LIMITED

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

Meals on Wheels Cumbria CIO

Company Limited by Guarantee

Financial Statements

Period from 14 November 2019 to 31 October 2020

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Meals on Wheels Cumbria CIO

Company Limited by Guarantee

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

Period from 14 November 2019 to 31 October 2020

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 period ended 31 October 2020.

Reference and administrative details

Registered charity name Meals on Wheels Cumbria CIO

Charity registration number 1186356

Company registration number CE019599

Principal office and registered office Meadow View
Low Cotehill
Carlisle
Cumbria
CA4 0EL
UK

The trustees

Mr D Price	(Appointed 14 November 2019)
Mrs L Hutchinson	(Appointed 14 November 2019)
Mrs C Harris	(Appointed 14 November 2019)
Mr C Harris	(Appointed 14 November 2019)

Accountants Gordon Consultancy Limited
Chartered accountants
Briar Lea House
Brampton Road
Longtown
Carlisle
Cumbria
CA6 5TN

Structure, governance and management

The charity is a CIO governed by its four trustees.

Objectives and activities

The objective of the CIO is for the relief of those in need for reason of age, infirmity, illness or disability living in the county of Cumbria by the provision of a meals on wheels service to people who are unable to prepare hot, nutritious meals themselves thereby helping them to live independently in their own homes.

Meals on Wheels Cumbria CIO

Company Limited by Guarantee

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

Period from 14 November 2019 to 31 October 2020

Achievements and performance

In common with many enterprises, 2020 proved to be a very challenging year for Meals on Wheels Cumbria. The effects of the Covid 19 pandemic and lockdown dispersed many of our volunteers who were over 70 and we were forced to move to temporary kitchens due to our regular premises in a council hostel being shut. Despite these tremendous obstacles, the service has flourished in the face of difficulties.

In August 2020 we were offered the use on 25-year lease of the Community Hall on Shady Grove Road, Carlisle. This meant a significant investment in kitchen equipment and hall renovations - but we were able to find grant aiding that covered this set-up cost. The benefit of this permanent home has been felt immediately with an uptake of clients to the service and a steady climb in meal numbers. The year also saw a consolidation of the cooking and management team to keep pace with staff taking on new roles and expanding their knowledge.

Geographically, the service has been able to expand into the regions beyond Carlisle with new initiatives in Longtown and to the west, Wigton, a small town of over 6000 people. With many small rural locations reachable in between the main towns, the service is making a real impact to combatting isolation and enabling clients to remain in their homes into older age.

Financial review

Financially Meals on Wheels Cumbria has been able to increase revenue over the year despite the significant flat-spot caused through the Covid crisis. This has enabled an increase in reserves that serves the purpose of providing a safety net for the future, but also enabling meal prices to remain at their low level - a level maintained for over six years. There is now a stability within the service that bodes well for the future and the trustees are happy that Meals on Wheels Cumbria is moving out of its foundational years into a position to allow for greater expansion. The Trustees are excited about the new premises and the possibilities in outreach provided by the Community Hall.

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 29 July 2021 and signed on behalf of the board of trustees by:

Mr D Price
Trustee

Meals on Wheels Cumbria CIO

Company Limited by Guarantee

Chartered Accountant's Report to the Board of Trustees on the Preparation of the Unaudited Statutory Financial Statements of Meals on Wheels Cumbria CIO

Period from 14 November 2019 to 31 October 2020

As described on the statement of financial position, the trustees of the charity are responsible for the preparation of the financial statements for the period ended 31 October 2020, which comprise the statement of financial activities (including income and expenditure account), statement of financial position and the related notes.

You consider that the charity is exempt from an audit under the Companies Act 2006.

In accordance with your instructions we have compiled these financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and from information and explanations supplied to us.

GORDON CONSULTANCY LIMITED
Chartered accountants

Briar Lea House
Brampton Road
Longtown
Carlisle
Cumbria
CA6 5TN

29 Jul 21

Meals on Wheels Cumbria CIO

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Period from 14 November 2019 to 31 October 2020

		Period from 14 Nov 19 to 31 Oct 20	
		Unrestricted funds	Total funds
	Note	£	£
Income and endowments			
Donations and legacies	5	31,311	31,311
Charitable activities	6	79,620	79,620
Other trading activities	7	30,468	30,468
Investment income	8	9	9
Total income		<u>141,408</u>	<u>141,408</u>
Expenditure			
Expenditure on charitable activities	9,10	<u>102,222</u>	<u>102,222</u>
Total expenditure		<u>102,222</u>	<u>102,222</u>
Net income and net movement in funds		<u>39,186</u>	<u>39,186</u>
Reconciliation of funds			
Total funds brought forward		—	—
Total funds carried forward		<u>39,186</u>	<u>39,186</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.

Meals on Wheels Cumbria CIO

Company Limited by Guarantee

Statement of Financial Position

31 October 2020

	Note	31 Oct 20 £
Fixed assets		
Tangible fixed assets	14	8,433
Current assets		
Debtors	15	1,775
Cash at bank and in hand		31,679
		<u>33,454</u>
Creditors: amounts falling due within one year	16	2,701
Net current assets		<u>30,753</u>
Total assets less current liabilities		<u>39,186</u>
Net assets		<u>39,186</u>
Funds of the charity		
Unrestricted funds		<u>39,186</u>
Total charity funds	17	<u>39,186</u>

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

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the period 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 29 Jul 21, and are signed on behalf of the board by:

Mr D Price
Trustee

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

Meals on Wheels Cumbria CIO

Company Limited by Guarantee

Notes to the Financial Statements

Period from 14 November 2019 to 31 October 2020

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 Meadow View, Low Cotehill, Carlisle, Cumbria, CA4 0EL, UK.

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.

Meals on Wheels Cumbria CIO

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Period from 14 November 2019 to 31 October 2020

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.

Meals on Wheels Cumbria CIO

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Period from 14 November 2019 to 31 October 2020

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:

Plant and machinery - 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.

Meals on Wheels Cumbria CIO

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Period from 14 November 2019 to 31 October 2020

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 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.

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.

Meals on Wheels Cumbria CIO

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Period from 14 November 2019 to 31 October 2020

3. Accounting policies *(continued)*

Financial instruments *(continued)*

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

Meals on Wheels Cumbria CIO is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2020 £
Donations		
Donations	57	57
Grants		
Grants receivable	31,254	31,254
	<u>31,311</u>	<u>31,311</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2020 £
Sale of goods/services as part of direct charitable activities	79,620	79,620

7. Other trading activities

	Unrestricted Funds £	Total Funds 2020 £
Transfer from Meals on Wheels Cumbria Limited	30,468	30,468

8. Investment income

	Unrestricted Funds £	Total Funds 2020 £
Bank interest receivable	9	9

Meals on Wheels Cumbria CIO

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Period from 14 November 2019 to 31 October 2020

9. Expenditure on charitable activities by fund type

	Unrestricted Funds	Total Funds
	£	2020 £
Meals on Wheels	97,952	97,952
Support costs	4,270	4,270
	<u>102,222</u>	<u>102,222</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds
	£	£	2020 £
Meals on Wheels	97,952	–	97,952
Governance costs	–	4,270	4,270
	<u>97,952</u>	<u>4,270</u>	<u>102,222</u>

11. Net income

Net income is stated after charging/(crediting):

	31 Oct 20
	£
Depreciation of tangible fixed assets	<u>2,811</u>

12. Staff costs

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

	Period from 14 Nov 19 to 31 Oct 20 £
Wages and salaries	39,960
Social security costs	8,557
	<u>48,517</u>

The average head count of employees during the period was 8. The average number of full-time equivalent employees during the period is analysed as follows:

	31 Oct 20
	No.
Number of staff - type 1	<u>8</u>

No employee received employee benefits of more than £60,000 during the year (2019: Nil).

Meals on Wheels Cumbria CIO

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Period from 14 November 2019 to 31 October 2020

13. Trustee remuneration and expenses

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

14. Tangible fixed assets

	Plant and machinery £
Cost	
At 14 November 2019	—
Additions	11,244
At 31 October 2020	<u>11,244</u>
Depreciation	
At 14 November 2019	—
Charge for the period	2,811
At 31 October 2020	<u>2,811</u>
Carrying amount	
At 31 October 2020	<u>8,433</u>

15. Debtors

	31 Oct 20 £
Trade debtors	<u>1,775</u>

16. Creditors: amounts falling due within one year

	31 Oct 20 £
Trade creditors	2,341
Accruals and deferred income	360
	<u>2,701</u>

17. Analysis of charitable funds

Unrestricted funds

	At 14 November 2019 £	Income £	Expenditure £	At 31 October 2 020 £
General funds	<u>—</u>	<u>141,408</u>	<u>(102,222)</u>	<u>39,186</u>

Meals on Wheels Cumbria CIO

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Period from 14 November 2019 to 31 October 2020

18. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2020 £
Tangible fixed assets	8,433	8,433
Current assets	33,454	33,454
Creditors less than 1 year	(2,701)	(2,701)
Net assets	<u>39,186</u>	<u>39,186</u>

Meals on Wheels Cumbria CIO

Company Limited by Guarantee

Management Information

Period from 14 November 2019 to 31 October 2020

The following pages do not form part of the financial statements.

Meals on Wheels Cumbria CIO

Company Limited by Guarantee

Detailed Statement of Financial Activities

Period from 14 November 2019 to 31 October 2020

	Period from 14 Nov 19 to 31 Oct 20 £
Income and endowments	
Donations and legacies	
Donations	57
Grants receivable	31,254
	<u>31,311</u>
Charitable activities	
Sale of goods/services as part of direct charitable activities	79,620
	<u>79,620</u>
Other trading activities	
Transfer from Meals on Wheels Cumbria Limited	30,468
	<u>30,468</u>
Investment income	
Bank interest receivable	9
	<u>9</u>
Total income	<u>141,408</u>
Expenditure	
Expenditure on charitable activities	
Purchases	27,203
Wages and salaries	39,960
Employer's NIC	8,557
Repairs and maintenance	3,174
Insurance	571
Other motor/travel costs	10,484
Legal and professional fees	1,459
Telephone	686
Other office costs	7,317
Depreciation	2,811
	<u>102,222</u>
Total expenditure	<u>102,222</u>
Net income	<u>39,186</u>

Meals on Wheels Cumbria CIO

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Period from 14 November 2019 to 31 October 2020

	Period from 14 Nov 19 to 31 Oct 20 £
Expenditure on charitable activities	
Meals on Wheels	
<i>Activities undertaken directly</i>	
Purchases	27,203
Wages/salaries	39,960
Employer's NIC	8,557
Repairs & maintenance	3,174
Insurance	571
Travel costs	10,484
Telephone	686
Other office costs	7,317
	<u>97,952</u>
Governance costs	
Accountancy fees	1,087
Legal and other professional fees	372
Depreciation	2,811
	<u>4,270</u>
	<u>102,222</u>
Expenditure on charitable activities	<u>102,222</u>