

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
	<u>155,910</u>	<u>123,411</u>
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>
