

Charity no. 1197005

Anti Racist Cumbria
Report and Unaudited Financial
Statements
31 December 2024

Anti Racist Cumbria

Reference and administrative details

For the year ended 31 December 2024

Charity number	1197005
Registered office	167-169 Great Portland Street 5th Floor London Greater London W1W 5PF
Trustees	The trustees who served during the year and up to the date of this report were as follows: N Anderson M Banisaeid (resigned 6 December 2024) K Cooper (appointed 6 February 2024) J Fleary Z Houghton S Peart A Scott
Bankers	Virgin Money 7 Stricklandgate Kendal LA9 4NB
Independent examiners	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD

Anti Racist Cumbria

Report of the trustees

For the year ended 31 December 2024

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Constitution and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

Structure, governance and management

Anti Racist Cumbria (ARC) is a Charitable Incorporated Organisation registered with the Charity Commission under the charity number 1197005 on 8 December 2021, having operated as a voluntary organisation since September 2020. The charity is governed by its Constitution, which has been approved by the Charity Commission, that sets out its charitable objects as the promotion of equality and diversity and racial harmony for the public benefit in Cumbria by:

- a) working towards the elimination of discrimination on the grounds of race;
- b) promoting knowledge and mutual understanding between different racial groups; and
- c) advancing education and raising awareness about different racial groups to promote good relations between persons of different racial groups.

Recruitment and induction of trustees

ARC has a Trustee Board of six members. The recruitment process focuses on ensuring that trustees are aligned with the mission and values of ARC. Induction includes comprehensive training on anti-racism and the specific goals of the organisation.

Organisational structure

ARC is a CIO with only its trustees as voting members. The Board oversees the direction of the charity and holds to account the employed staff, of which there were 4 full time at the time of this reporting. In addition there are approximately twenty-one freelance facilitators, eight freelance youth workers and over one hundred volunteers.

The organisational structure is designed to support its five pillars of work: Impacting Leadership, Growing Grassroots, Education, Communication, and Embodiment & Self-Regulation.

Objectives, activities and performance

Impacting leadership

ARC delivers a range of anti-racist programmes to various sectors in Cumbria, including local authorities, the NHS, and arts and culture. These programmes focus on conversations rather than traditional training, aiming to foster deep understanding and commitment to anti-racism.

As part of the Impacting Leadership strand, ARC recognises the importance of influencing policy. The organisation dedicates energy to addressing systemic racism in national and local government policies, as well as in policy frameworks guiding specific sectors like the NHS. Key activities include:

- strengthening strategic relationships: ARC collaborates with like-minded collectives across the UK, such as The Phoenix Way, Runnymede Trust, and the Black Equity Organisation;
- engaging with consultations: ARC actively participates in consultations and meets with policymakers to advocate for anti-racism; and
- commissioning research: ARC explores partnerships with researchers and universities to commission research that increases the evidence base for anti-racist policies.

Transforming Education

When ARC started out, it was clear that education would be a significant part of its work, but the scope and impact have grown beyond initial expectations. Education at ARC involves working with early years, primary and secondary schools, further education, and higher education institutions.

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Report of the trustees

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It also includes educating educators and the wider community.

While ARC has made significant progress under its education pillar, the availability of funding has constrained the extent of its work with schools. Despite these challenges, ARC has continued to engage with schools in various ways, adapting its approach to maximize impact within available resources.

ARC's educational efforts extend beyond the formal school system. The organisation recognises that education is a continuous process that occurs in all aspects of its work. This realisation led to the development of the Communications pillar, which plays a crucial role in educating the wider community through various channels.

In summary, ARC's work in transforming education is comprehensive and multifaceted, involving direct engagement with schools, innovative educational initiatives, and continuous community education. The organisation's commitment to education is evident in its adaptive strategies and ongoing efforts to secure funding and expand its impact.

Growing Grassroots

Cumbria is home to around 500,000 people and is one of the whitest counties in the UK. ARC's aim to create the UK's first anti-racist county requires working with all communities, in a range of settings. The grassroots efforts are vital in supporting black and brown communities and challenging white communities to become anti-racist.

Initially, ARC viewed the community as split between youth and everyone else. The focus was on working collaboratively with other community organisations to reach more people. However, with limited resources, it became clear that a more focused approach was needed. By the end of 2023, ARC decided to prioritize work with young people while seeking funding to extend into the wider community.

One of the flagship highlights of ARC's grassroots work is the short animated film "The Fell We Climb." This project began in 2020 during the "Race and Education" event, where young Black and Brown people in Cumbria shared their experiences. The film, created by these young people, has won over 13 international film awards and continues to be a valuable resource for training and education.

ARC has built strong relationships with various community groups, including an African community group in Cumbria. This group, which started as a response to a racist attack, now boasts over 200 members and provides support and information on various issues, including racism. The group has become a vibrant community hub, addressing both racism and everyday needs like finding accommodation or selling a car.

ARC's work with white allies has been crucial in shaping communities where everyone has a sense of belonging. This work began in earnest in 2023 and involves engaging white volunteers to become drivers of change. ARC sees white allies as community partners and has developed activities to support their journeys towards anti-racism.

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The grassroots work has helped ARC understand the diverse communities within Cumbria. This understanding has led to the development of activities that support these communities' journeys and feed into ARC's Theory of Change. However, there have been challenges, such as limited resources and the need to prioritize certain areas of work.

ARC plans to continue expanding its grassroots efforts with a focus on both young people and the wider community. Key future activities include:

- community development role: with funding from The National Lottery Community Fund, ARC has appointed a full-time community development role to support and extend its grassroots work;
- youth engagement: ARC will continue to engage young people through projects like "The Fell We Climb" and other initiatives that amplify their voices and experiences;
- building relationships: ARC will strengthen its relationships with marginalized groups and support their needs, whether through community meetings, support networks, or addressing specific issues like new forms of racism; and
- white allies: ARC will continue to engage white allies, providing them with the tools and support needed to become effective anti-racist advocates in their communities.

In summary, ARC's grassroots work is a critical component of its mission to create an anti-racist Cumbria. By focusing on both young people and the wider community, building strong relationships, and engaging white allies, ARC aims to foster a more inclusive and supportive environment for all residents.

Communication

Communication is at the heart of ARC's work, playing a crucial role in spreading its message and engaging with the community. Initially not seen as a separate pillar, communication became a distinct and essential part of ARC's strategy by mid-2021, thanks to grant support from the Paul Hamlyn Foundation.

Over the past four years, ARC has successfully grown its communication presence with the support of a 17-strong Communications Volunteers team. This team assists the Comms and Policy lead in creating digital content for social media channels and the website. Key achievements include:

- social media engagement: ARC has a strong presence on platforms like Facebook, Instagram, and LinkedIn, where it shares updates, educational content, and event information;
- video content: ARC produces videos that are shared on YouTube and other platforms. For example, its Microaggressions video has over 21,000 views and is used as an educational tool in many schools and industries across the county and country; and
- annual summit: ARC's annual summit is a significant event that brings together community members, stakeholders, and experts to discuss and promote anti-racism.

A recent survey highlighted the effectiveness of ARC's communication efforts, and over 45% of participants had heard about ARC's social media and comms activities like the Summit.

In summary, communication is a vital component of ARC's strategy, enabling the organisation to engage with the community, spread its message, and promote anti-racism effectively. By building on its successes and exploring new opportunities, ARC aims to continue making a significant impact through its communication efforts.

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Report of the trustees

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Embodiment & regulation

Embodiment and self-regulation are integral to ARC's work, recognising the physical and emotional impacts of racism. This approach is guided by the work of Embodiment Coach and Racial Trauma Practitioner Rowan Carr, and it informs all of ARC's training programmes and client sessions.

ARC's ethos centres around embodied education, which supports learning through both the mind and body. This approach helps expand the capacity for deeper learning and empathy, recognising that responses to racism are not just mental but also physical. By developing tools and techniques, ARC equips individuals to engage in conversations about racism and actively work against it.

All of ARC's training programmes now include embodiment tools. These tools can be polarising ("marmite") for participants new to this kind of work, but evaluations show that the majority find this aspect of ARC's work is unique, innovative, and significantly impactful. Participants report a deeper understanding of racism and how it is upheld through these embodied practices.

ARC has created safe peer-support spaces called "Living Whilst Black" (LWB) groups, which foster co-regulation and healing. These groups regularly support around 40 Black and Brown adults, with attendees from Cumbria and beyond, including Manchester, Leicester, and London. The groups are open to any Black and Brown person, regardless of their preferred term of self-identification.

A similar LWB session was set up for young people but has not been as well received. Conversations with young people revealed that they are not yet ready for the format that works well with adults. ARC is committed to working with young people to develop practices in embodiment and self-regulation that resonate with them.

ARC plans to dedicate future resources to support young people in accessing and understanding embodiment and self-regulation tools early. The organisation recognises the importance of these tools for young people to manage racial trauma and engage in anti-racist work effectively.

The racist, Islamophobic, and anti-Black riots of August 2024 highlighted the need for those in positions of power to acknowledge and address racism. This period was deeply traumatic for ARC's Black and Brown members and staff, but it also underscored the importance of ARC's work in creating safe spaces and fostering healing.

ARC will continue to integrate embodiment and self-regulation into all aspects of its work. This approach not only supports individuals in managing discussions around race and racism but also ensures that those working towards change are resourced and sustained.

In summary, ARC's focus on regulation and embodiment is a critical component of its strategy to create an anti-racist Cumbria. By incorporating embodied education, creating safe spaces like the Living Whilst Black groups, and developing tools for self-regulation, ARC supports individuals in their anti-racist journeys and fosters a deeper understanding of racism's impacts.

Achievements and performance

ARC has made significant strides in its mission to create an anti-racist Cumbria. Key achievements include successful programmes in education and leadership, impactful grassroots initiatives, and a strong communications strategy. The organisation has also developed innovative approaches to addressing racism and supporting affected communities.

Anti Racist Cumbria

Report of the trustees

For the year ended 31 December 2024

Risk management and going concern

ARC acknowledges the challenges of sustaining its work, particularly in securing long-term funding. The organisation is focused on building strategic partnerships and advocating for unrestricted funding to ensure its continued impact. ARC's risk management matrix details its principal risks which include: Covid-19, Government policy changes, Reputational Damage, Competition for services and Funding reductions. And our strategies for risk reduction include ongoing evaluation and adaptation of programmes and approaches.

Reserves policy

ARC is working towards being in a position to hold up to 4 months in running costs for the charity to be in a more secure position. The reserves target is approximately £87,420. It currently stands at 3-4 months, with an average for 2024 of 4 months in reserves.

Financial review

During the year the charity received income of £258,449 and incurred expenditure of £262,258, with a deficit of £3,809 for the year.

The charity currently holds reserves of £87,547, which is in line with the reserves target. Reserves are defined as unrestricted net current assets.

Statement of responsibilities of the trustees

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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Report of the trustees

For the year ended 31 December 2024

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £nil to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Auditors / Independent examiners

Godfrey Wilson Limited were appointed as independent examiners to the charity during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 26 March 2025 and signed on their behalf by



Aneela Scott - Treasurer

Independent examiner's report

To the trustees of

Anti Racist Cumbria

I report to the trustees on my examination of the accounts of Anti Racist Cumbria (the CIO) for the year ended 31 December 2024, which are set out on pages 9 to 22.

Responsibilities and basis of report

As the charity trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the CIO's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

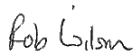
Since the CIO's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed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

Godfrey Wilson Limited also provides payroll services to the CIO. I confirm that as a member of the ICAEW I am subject to the FRC's Revised Ethical Standard 2016, which I have applied with respect to this engagement.

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

- (1) accounting records were not kept in respect of the CIO as required by section 130 of the Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Date: 26 March 2025

Robert Wilson FCA

Member of the ICAEW

For and on behalf of:

Godfrey Wilson Limited

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

Anti Racist Cumbria

Statement of financial activities

For the year ended 31 December 2024

				2024	(Restated) 2023
	Note	Restricted £	Unrestricted £	Total £	Total £
Income from:					
Donations and legacies	3	-	152,231	152,231	263,919
Charitable activities	4	30,125	74,687	104,812	100,138
Other trading activities		-	1,405	1,405	8,077
Total income		<u>30,125</u>	<u>228,323</u>	<u>258,448</u>	<u>372,134</u>
Expenditure on:					
Raising funds		-	78,436	78,436	63,809
Charitable activities		<u>18,706</u>	<u>165,116</u>	<u>183,822</u>	<u>267,034</u>
Total expenditure	6	<u>18,706</u>	<u>243,552</u>	<u>262,258</u>	<u>330,843</u>
Net income / (expenditure) and movement in funds	7	<u>11,419</u>	<u>(15,229)</u>	<u>(3,810)</u>	<u>41,291</u>
Reconciliation of funds:					
Total funds brought forward		-	110,620	110,620	69,329
Total funds carried forward		<u>11,419</u>	<u>95,391</u>	<u>106,810</u>	<u>110,620</u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 15 to the accounts.

Prior period income and expenditure have been reclassified to reflect the requirements of the Charities SORP (FRS 102) and to be comparable with the current year. The restatements are purely reclassifications of income and expenditure and do not affect net income.

Anti Racist Cumbria

Balance sheet

As at 31 December 2024

	Note	£	2024 £	2023 £
Fixed assets				
Tangible assets	10		<u>2,845</u>	<u>2,244</u>
Current assets				
Stock	11	638		2,250
Debtors	12	1,485		1,042
Cash at bank and in hand		<u>107,556</u>		<u>114,521</u>
		109,679		117,813
Liabilities				
Creditors: amounts falling due within 1 year	13	<u>5,714</u>		<u>9,437</u>
Net current assets / (liabilities)			<u>103,965</u>	<u>108,376</u>
Net assets / (liabilities)	14		<u>106,810</u>	<u><u>110,620</u></u>
Funds	15			
Restricted funds			11,419	-
Unrestricted funds				
General funds			<u>95,391</u>	<u>110,620</u>
Total charity funds			<u>106,810</u>	<u><u>110,620</u></u>

Approved by the trustees on 26 March 2025 and signed on their behalf by



Aneela Scott - Treasurer

Anti Racist Cumbria

Notes to the financial statements

For the year ended 31 December 2024

1. Accounting policies

a) General information and basis of preparation

Anti Racist Cumbria is an charitable incorporated organisation registered in England and Wales. The registered office address is 167 - 169 Great Portland Street, 5th Floor, London, Greater London W1W 5PF.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: 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) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Anti Racist Cumbria meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

d) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item, is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Anti Racist Cumbria

Notes to the financial statements

For the year ended 31 December 2024

e) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

f) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

g) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities based on the proportion of staff cost as follows:

	2024	2023
Raising funds	30.0%	19.0%
Charitable activities	70.0%	81.0%

h) Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Computer equipment	3 years straight line
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Items of equipment are capitalised where the purchase price exceeds £500.

Notes to the financial statements

For the year ended 31 December 2024

i) Stock

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

j) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

k) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

l) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

m) Financial instruments

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

n) Pension costs

The charity operates a defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the SOFA.

o) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are depreciation as described in note h above.

Anti Racist Cumbria

Notes to the financial statements

For the year ended 31 December 2024

2. Prior period comparatives: statement of financial activities

	Restricted £	Unrestricted £	2023 Total £
Income from:			
Donations and legacies	145,000	118,919	263,919
Charitable activities	-	100,138	100,138
Total income	145,000	219,057	364,057
Expenditure on:			
Raising funds	-	63,809	63,809
Charitable activities	145,000	122,034	267,034
Total expenditure	145,000	185,843	330,843
Net income and net movement in funds	-	33,214	33,214

3. Income from donations and legacies

	Restricted £	Unrestricted £	2024 Total £
Donations	-	13,861	13,861
Grants	-	138,370	138,370
Total income from donations and legacies	-	152,231	152,231
Prior period comparative:			
	Restricted £	Unrestricted £	2023 Total £
Donations and legacies			
Donations	43,500	-	43,500
Grants	75,419	145,000	220,419
Total income from donations and legacies	118,919	145,000	263,919

Anti Racist Cumbria

Notes to the financial statements

For the year ended 31 December 2024

4. Income from charitable activities

	Restricted £	Unrestricted £	2024 Total £	2023 Total £
Grants	35,125	-	35,125	-
Consulting and speaker fees	-	28,767	28,767	41,597
Conversation days	-	22,290	22,290	46,710
The phoenix way project	-	11,472	11,472	-
ARC modular programme	-	5,308	5,308	-
Power hour sessions	-	1,850	1,850	11,831
Total income from charitable activities	<u>35,125</u>	<u>69,687</u>	<u>104,812</u>	<u>100,138</u>

All income from charitable activities in the prior year was unrestricted.

5. Government grants

No government grants were received in the year (2023: £nil).

Anti Racist Cumbria

Notes to the financial statements

For the year ended 31 December 2024

6. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2024 Total £
Employment costs (note 8)	38,392	44,693	67,935	151,020
Subcontractor costs	-	21,620	36,048	57,668
Event expenses	-	11,159	-	11,159
Travel and subsistence	-	2,662	7,746	10,408
Rent	-	-	8,527	8,527
Promoting awareness	-	5,148	-	5,148
Merchandise costs	-	5,105	-	5,105
Accountancy fees	-	-	3,339	3,339
Sundry expenses	-	-	2,944	2,944
Computer software costs	-	-	2,626	2,626
Independent examiner's fee	-	-	1,750	1,750
Depreciation	-	-	1,097	1,097
Insurance	-	-	960	960
Other interest payable	-	-	344	344
Printing postage and stationery	-	-	121	121
Bank charges	-	-	42	42
Sub-total	38,392	90,387	133,479	262,258
Allocation of support and governance costs	40,044	93,435	(133,479)	-
Total expenditure	78,436	183,822	-	262,258

Total governance costs were £2,919 (2023: £1,456)

Anti Racist Cumbria

Notes to the financial statements

For the year ended 31 December 2024

6. Total expenditure (continued)

Prior period comparative (restated)

	Raising funds £	Charitable activities £	Support and governance costs £	2023 Total £
Employment costs (note 8)	43,269	50,370	76,565	170,204
Subcontractor costs	-	65,780	-	65,780
Event expenses	-	48,241	-	48,241
Rent	-	-	19,116	19,116
Merchandise costs	-	9,732	-	9,732
Sundry expenses	-	-	4,225	4,225
Printing postage and stationery	-	4,171	-	4,171
Accountancy fees	-	-	2,600	2,600
Computer software costs	-	-	2,526	2,526
Travel and subsistence	-	1,177	-	1,177
Depreciation	-	-	956	956
Insurance	-	-	897	897
Staff training	-	-	660	660
Independent examiner's fee	-	-	500	500
Other interest payable	-	-	39	39
Bank charges	-	-	19	19
Sub-total	43,269	179,471	108,103	330,843
Allocation of support and governance costs	20,540	87,563	(108,103)	-
Total expenditure	63,809	267,034	-	330,843

Anti Racist Cumbria

Notes to the financial statements

For the year ended 31 December 2024

7. Net movement in funds

This is stated after charging:

	2024 £	2023 £
Depreciation	1,097	39
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	271
Independent examiner's remuneration:		
▪ Independent examiner's remuneration (excluding VAT)	1,750	500
▪ Other services	1,169	2,600

In common with other charities of our size and nature we use our Independent Examiners to assist with the preparation of the financial statements. Our Independent Examiners have also provided payroll services to the charity during the year.

8. Staff costs and numbers

Staff costs were as follows:

	2024 £	2023 £
Salaries and wages	136,795	155,332
Social security costs	11,318	11,415
Pension costs	2,907	3,457
	<u>151,020</u>	<u>170,204</u>

No employee earned more than £60,000 during the year.

The key management personnel of the charity comprise the Trustees, Chief Executive Officer, and Director of Operations. The total employee benefits of the key management personnel were £98,895 (2023: £71,867).

	2024 No.	2023 No.
Average head count	<u>3</u>	<u>4</u>

9. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

Anti Racist Cumbria

Notes to the financial statements

For the year ended 31 December 2024

10. Tangible fixed assets

	Computer Equipment £
Cost	
At 1 January 2024	3,200
Additions in year	<u>1,698</u>
At 31 December 2024	<u>4,898</u>
Depreciation	
At 1 January 2024	956
Charge for the year	<u>1,097</u>
At 31 December 2024	<u>2,053</u>
Net book value	
At 31 December 2024	<u><u>2,845</u></u>
At 31 December 2023	<u><u>2,244</u></u>

11. Stock

	2024 £	2023 £
Merchandise	<u><u>638</u></u>	<u><u>2,250</u></u>

Anti Racist Cumbria

Notes to the financial statements

For the year ended 31 December 2024

12. Debtors

	2024 £	2023 £
Trade debtors	<u>1,485</u>	<u>1,042</u>
	<u>1,485</u>	<u>1,042</u>

13. Creditors: amounts falling due within 1 year

	2024 £	2023 £
Trade creditors	900	1,000
Accruals	2,100	3,100
Other creditors	<u>2,714</u>	<u>5,337</u>
	<u>5,714</u>	<u>9,437</u>

14. Analysis of net assets between funds

	Restricted funds £	General funds £	Total funds £
Tangible fixed assets	-	2,845	2,845
Current assets	16,419	93,260	109,679
Current liabilities	-	<u>(5,714)</u>	<u>(5,714)</u>
Net assets at 31 December 2024	<u>16,419</u>	<u>90,391</u>	<u>106,810</u>

	Restricted funds £	General funds £	Total funds £
Prior year comparative			
Tangible fixed assets	-	2,244	2,244
Current assets	-	117,813	117,813
Current liabilities	-	<u>(9,437)</u>	<u>(9,437)</u>
Net assets at 31 December 2023	<u>-</u>	<u>110,620</u>	<u>110,620</u>

Anti Racist Cumbria

Notes to the financial statements

For the year ended 31 December 2024

15. Movements in funds

	At 1 January 2024 £	Income £	Expenditure £	At 31 December 2024 £
Restricted funds				
Lake District Foundation	-	2,000	(2,000)	-
Children in Need	-	10,625	(10,625)	-
Francis C Scott Foundation	-	17,500	(4,456)	13,044
Cumbria Community Foundation	-	5,000	(1,625)	3,375
Total restricted funds	-	35,125	(18,706)	16,419
Total unrestricted funds	110,620	228,323	(243,552)	95,391
Total funds	110,620	263,448	(262,258)	111,810

Purposes of restricted funds

Lake District Foundation	Funding for Grass Roots Youth Projects.
Children in Need	Funding and contributions towards youth projects and activities.
Francis C Scott Foundation	Funding for Grass Roots youth specific projects.
Cumbria Community Foundation	Bedrock Fund for Beacon CRM system & OWL meeting systems, to help with remote working.

Anti Racist Cumbria

Notes to the financial statements

For the year ended 31 December 2024

15. Movements in funds (continued)

Prior year comparative

	At 1 January 2023 £	Income £	Expenditure £	At 31 December 2023 £
Restricted funds				
Grassroots development staff	-	95,000	(95,000)	-
BBC CiN & National Lottery	-			-
Community Fund #iwill Fund Grant	-	50,000	(50,000)	-
Total restricted funds	-	145,000	(145,000)	-
Unrestricted funds				
General funds	69,329	227,134	(185,843)	110,620
Total unrestricted funds	69,329	227,134	(185,843)	110,620
Total funds	69,329	372,134	(330,843)	110,620

16. Related party transactions

There were no related party transactions in the current or prior period.