

Copeland Occupational and Social Centre

**Annual Report and Financial Statements
for the period ended 30 April 2022**

Registered Charity No: 517654

robinson+co

Chartered Accountants

Copeland Occupational and Social Centre

Financial Statements

for the period ended 30 April 2022

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Copeland Occupational and Social Centre (COSC)
Reg Charity 517654
The Bunker, The Square, Cleator Moor, Cumbria CA25 5AP (Head Office)

Trustees Annual Report for the period ended 30 April 2022

The trustees present their annual report and financial statements of the charity for the period ended 30 April 2022. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and 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 published on 16 July 2014.

Objectives and activities

Charity change to Charitable Incorporated Organisation (CIO)

As some of the COSC Charity Trustees (Committee) were reaching more advanced years it was agreed:-

- That we would seek to change from a Charity to a Charitable Incorporated Organisation (CIO) as this would mean that the Charity could hold goods or contracts in its own right thus taking the onus off individuals.
- That would then allow us to recruit new trustees without weighty personal responsibilities putting them off.
- The process of changing to a CIO took until April 2022 to organise through the Charity Commission.
- It was thus decided that the financial year 2022 to 2023 would run from 1 May to 31 March (11 months) so that the annual Accounts and Trustee report for that period would be entirely under the CIO (Charity Number 1198584).
- This meant, in turn that the 2021 to 2022 year (the Year which is the subject of this report) ran from April to April (13 months) under the previous Charity Number (517654).
- A small part of this report covers the next financial year to date to bring its readers up to date.

Aims

Our constitution identifies that we exist for the relief of physically disabled persons (including other disabilities which cause some degree of physical problems) by provision of facilities in the interests of social welfare, education, recreation and leisure occupations with the object of improving their conditions of life. Above and beyond this constitutional commitment we aim to build confidence and utilise member's abilities to the maximum by engaging them in interesting, enjoyable and sometimes taxing activities. We aim to **"see the person, not their disability"**.

Activities towards Aims

Our Typical activities during normal times include:

- Social – trips out, parties, galas, games, music, exhibitions of Members work, visits from external groups, sales to external customers
- Educational - classes, computer use, Social media & security, photography, presentations from other organisations
- Occupational - sewing, weaving, painting, exercise sessions, running raffles and collections and other events, sometimes for fundraisings.

We aim to provide new and innovative activities to provide variety over time and keep up with current issues and technology.

Copeland Occupational and Social Centre (COSC)**Trustees Annual Report for the period ended 30 April 2022 (continued)**

We had just completed the sale of Parkhill, Maryport (Allerdale Satellite) at the end of the previous financial year and had taken possession of the hired premises at Cockermouth. Any alterations to the new premises and equipping it was virtually complete but Social Services had not given us permission to open. The Bunker at Cleator Moor (Copeland Centre) had come under similar restrictions and was shut to Service users. Both centres only re-opened in July.

Covid restrictions

Initially social spacing was set at 2M which restricted the total number of people (Service Users, Staff & Volunteers) we could house. Later the Social distancing was reduced to 1M and just recently the Social Distancing requirement has been removed.

Also less transport options have been available because some firms went Out of Business during Covid.

The above has meant that, during the period of this report, we have had to cope with less paying/paid for members, ration volunteer days and drop activities that involved external tutors or entertainers and also not organise any external visits

Possessions

Possessions at each centre comprises of leisure, recreational and educational aids as well as conventional furniture and storage. We have computers so that members can keep up with the digital age and use them as an eye on the world through the internet. Facebook pages are the main way that we communicate over the internet and also raise funds.

We aim to arrange outings and trips in order to provide a range of experiences, broaden horizons and build confidence in coping with the world outside home or the centres once the levels of Covid 19 suggest that this can be done safely.

Staffing

A mix of paid staff, volunteers, trainees and members themselves would normally run a variety of activities but these have been severely curtailed due to Covid restrictions above. The organisation's "Management Committee" is a mix of volunteers and members to ensure that member's views are well represented. Since the start of Covid restrictions activities have been much curtailed and volunteers laid off and restricted in attendance to keep total numbers down to comply with social distancing rules

We have volunteers and sometimes trainees on secondment who, with the permanent staff, provide the care required. Our Manager has NVQ4, Registered Managers Certificate & Diploma level 5 for Adult & Children Services. All staff and some Volunteers & Members complete On Line courses for the activities they get involved in

Public benefit

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities. They are satisfied that their activities over the year accord with the aims and objectives and provide the appropriate public benefit.

Copeland Occupational and Social Centre (COSC)

Trustees Annual Report for the period ended 30 April 2022 (continued)

Achievements and performance

Finances

Ms Samantha McCrae, our Manager, has made the case for grant funding to make up for much of the potential losses we could have otherwise had to bear and as a result, the loss in the financial period 2021/22 was minimised but still significant. In the following financial period to date losses are likely to be even greater due to:

- Many of the type of support grants last year no longer being available
- Overheads (especially at Cockermouth) being greater than at Cleator Moor
- Difficulty in recruitment of New Members (Service Users)
- Transport problems

Every effort is being made to advertise our services, especially on line, and there are early signs that this is improving the situation

Premises and possessions

Activities appropriate to our aims are centred on the leased premises below as well as visits or trips to places of interest:

1. The Bunker, The Square, Cleator Moor - which forms a basement to Cleator Moor Town Hall. A major grant to Cleator Moor Council will require us to move and be housed in a new premises in the Town but this is only expected to take place in 2024/25;
2. A satellite 'Allerdale Centre' which is now a leased premises Unit 2B Lakeland Business Park.

Both of these centres are disabled accessible.

Financial review

Payment for places

Our current contract with Social Services (nominally for 5 years) commenced August 2017 and this included an initial increase in cost per place and Annual Uplift, 70% of which is the % increase in National Living Wage and the other 30% by Consumer Price Index. Our contract submission was based on 12% sickness and although the sickness rate has risen to 25% on occasion it has now settled down to nearer the estimated figure. Most of our Members are placed with us through this contract. There are, however, some Members who pay privately or are paid for through the NHS

The referral contracts with the Social Services Department continue to be our principal source of income. The Corona Virus has, however, caused a new problem of adequate space for all referrals whilst the government rules on 2m spacing apply have been relaxed in 2022 first to 1M and then, recently, removed altogether for Members.

Charity Shops

We now have a charity shop for each Centre. The one for Allerdale remains in a hired premise at Maryport, and is overseen by a member of staff 10 hours a week but is otherwise run by volunteers. The one at the Cleator Moor centre is currently shut as it means the public and the vulnerable Members mixing in the same place.

The Charity shops are an outlet to sell goods donated or crafted by members & others.

Grants

Grants are sought wherever they can be to pay for services, capital items or outings etc. which enhance the activities we are able to offer.

Copeland Occupational and Social Centre (COSC)

Trustees Annual Report for the period ended 30 April 2022 (continued)

Donations

On occasion either organisations or people grateful for the service we provide make donations which further assist in financing the variety of activities we can offer.

Year End Accounts

Our funds stood at £322,362 (Copeland) and £95,586 (Allerdale) on 30 April 2022. As we continue to become more widely known – a progressive process – we receive more gift funding from local organisations and we have been especially gratified to receive grants to help us through this difficult period.

Reserves Policy

The policy of the charity is to maintain free unrestricted reserves to such a level as will enable the organisation to meet on-going costs for approximately one year, should all income sources cease. This goal may prove difficult to achieve with the ongoing problems presented by Corona Virus.

Structure, governance and management

Governing document

The organisation is a charity, established under a constitution dated April 1986, and revised on an unknown date. It was further revised in May 1996, July 1997, June 1999 and November 2001.

Recruitment and appointment of Management Committee

The Charity Trustees are known as members of the Management Committee under the constitution of the charity. The management committee is re-elected annually at the Annual General Meeting. Recruitment to this committee has become increasingly difficult.

The management committee is made up of volunteers and members, who are encouraged to offer themselves for election; therefore the management committee has a sound understanding of the charity's aims and objectives prior to appointment.

Organisational structure

The General Management Committee shall consist of the officers of the Organisation and between four and ten elected representatives of the membership, made up of not less than three full members, not less than one associate member and not more than six group members.

The duty of the General Management Committee shall be to carry out the objects and policy of the Organisation and to provide for the administration, management, and control of the affairs and property of the Organisation and report to the general meeting or meetings of the organisation.

Key management personnel remuneration

The Trustees carry out their duties on a voluntary basis and receive no financial reward for their time or efforts. No trustee remuneration was paid in the year.

Copeland Occupational and Social Centre (COSC)

Trustees Annual Report for the period ended 30 April 2022 (continued)

Risk Management

The trustees have examined the immediate major strategic, business and operational risks, which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen risks.

We continue to open our doors to a wider spectrum of people. We also make ourselves known as an 'Activity Centre' through articles on our activities in the local press, advertising space, pamphlets and posters and Facebook.

Reference and administrative details

Names of Trustees For financial period 21/22 (Management Committee)	Officers:	Mrs Pauline Grears	Chair
		Mr Jim Pullin	Vice Chair
		Mr Tom Jones	Secretary
		Mrs Sue Baxter	Treasurer
		Mr George Trolley	Committee
		Mr Martin Cann	Committee
		Mr Paul Bowes	Committee
		Mr Kevin Pardell	Committee
Agents and Advisors:	Nat West Bank, Whitehaven, Cumbria		
	Solicitors – Milburn's, 21-23 Oxford Street, Workington, Cumbria		
	Independent Examiner – robinson+co, Chartered Accountants, Oxford Chambers, New Oxford St, Workington, Cumbria.		
Restrictions:	Area of Benefit - Copeland plus surrounding areas (e.g. Allerdale) Members - Physically Disabled nominally under 65 years of age		
Investment Powers:	No specific investment powers defined for the Trustees nor limits set other than that activities must be lawful and that income and property be applied solely towards constitutional purposes.		

Copeland Occupational and Social Centre (COSC)**Trustees Annual Report for the period ended 30 April 2022 (Continued)****Statement of trustees' responsibilities**

The trustees are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

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 charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures that must be 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 that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities. The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.



T H JONES
Hon Secretary
For and on behalf of the Management Committee

13 October 2022

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF**Copeland Occupational and Social Centre**

I report on the accounts of the Charity for the period ended 30 April 2022, which are set out on pages 8 to 14.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the Accounts presented with those records. It also includes consideration of any unusual items or disclosures in the Accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) Which gives me reasonable cause to believe that in, any material respect, the requirements
- to keep accounting records in accordance with section 130 of the Charities Act;
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act.

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



P E ELLWOOD FCA

robinson + co

CHARTERED ACCOUNTANTS

WORKINGTON

13 October 2022

Statement of Financial Activities for the period ended 30 April 2022

(Including Income and Expenditure Account)

Income & Expenditure	Notes	Unrestricted Funds		Restricted Funds		01/04/21 -	Year ended	Year ended	Year ended
		Copeland	Allerdale	Copeland	Allerdale	30/04/22	31/03/21	31/03/21	31/03/21
		£	£	£	£	Total	Unrestricted	Restricted	Total
						£			£
Income:									
Income from generated funds									
<i>Donations and legacies</i>									
Donations and collections		8,209.00	45.00	-	-	8,254.00	6,808.75	2,400.00	9,208.75
Grants		13,560.72	8,446.98	38,084.16	13,824.75	73,916.61	107,772.96	24,324.00	132,096.96
<i>Income from other trading activities</i>									
Fundraising, raffles and tombolas		1,763.26	928.35	-	-	2,691.61	4,346.88	-	4,346.88
Shop sales		3,720.50	15,263.37	-	-	18,983.87	8,461.25	-	8,461.25
Refreshments		9,414.43	3,492.54	-	-	12,906.97	3,031.46	-	3,031.46
Miscellaneous income		1,895.72	349.74	-	-	2,245.46	5,625.34	-	5,625.34
<i>Investment Income</i>									
Interest on deposit accounts		38.49	0.10	-	-	38.59	16.56	-	16.56
Income from Charitable activities									
Social services contract		122,380.56	58,539.66	-	-	180,920.22	123,388.97	-	123,388.97
Private care and direct payments		7,741.14	11,861.46	-	-	19,602.60	6,898.61	-	6,898.61
Total Income		168,723.82	98,927.20	38,084.16	13,824.75	319,559.93	266,350.78	26,724.00	293,074.78
Expenditure									
Expenditure on raising funds									
<i>Fundraising trading costs</i>									
Christmas party and social outings		610.60	-	-	-	610.60	192.14	-	192.14
Fundraising		412.57	104.62	-	-	517.19	795.73	-	795.73
Shop expenses		542.73	3,527.25	-	2,667.00	6,736.98	6,956.87	-	6,956.87
Refreshments		3,625.11	2,441.87	-	-	6,066.98	2,014.33	-	2,014.33
Charitable activities									
Care staff salaries and NI	3	126,093.81	61,795.89	37,319.06	6,450.98	231,659.74	174,402.84	17,069.00	191,471.84
Care staff and volunteer training		1,412.00	666.35	-	-	2,078.35	626.00	-	626.00
Staff and volunteer transport costs		233.11	242.64	-	-	475.75	-	-	-
Miscellaneous care expenditure		323.81	-	-	-	323.81	982.81	-	982.81
<i>Premises:</i>									
Rent		7,489.20	32,957.52	-	-	40,446.72	20,457.00	-	20,457.00
Relocation costs		-	-	-	-	-	10,119.39	-	10,119.39
Insurances		3,937.96	2,087.18	-	-	6,025.14	7,632.95	-	7,632.95
Decorating and upkeep		15,348.95	3,018.89	595.00	-	18,962.84	8,359.60	5,067.00	13,426.60
Power and water		7,851.73	4,743.80	-	-	12,595.53	10,253.09	-	10,253.09
Occupational facilities		1,574.97	1,765.54	102.46	-	3,442.97	1,081.81	-	1,081.81
Office costs		906.46	1,033.05	-	-	1,939.51	5,334.68	-	5,334.68
Photocopier, telephone & IT		5,804.78	1,709.19	-	-	7,513.97	2,814.03	-	2,814.03
Furniture and equipment		1,656.40	1,118.83	-	-	2,775.23	3,518.58	-	3,518.58
Sundry expenses		496.00	321.95	-	-	817.95	-	-	-
Bank charges		283.96	273.95	-	-	557.91	425.23	-	425.23
Depreciation of furniture and equipment		118.26	175.80	-	-	294.06	153.60	562.40	716.00
Profit on disposal of assets		1,606.36	(0.16)	-	-	1,606.20	(29,719.73)	-	(29,719.73)
Independent examiners fees		771.00	771.00	-	-	1,542.00	1,446.00	-	1,446.00
Expenditure		181,099.77	118,755.16	38,016.52	9,117.98	346,989.43	227,846.95	22,698.40	250,545.35
Net Income/(Expenditure) for the Year		(12,375.95)	(19,827.96)	67.64	4,706.77	(27,429.50)	38,503.83	4,025.60	42,529.43
Transfers between funds		2,400.00	-	(2,400.00)	-	-	-	-	-
Fund balances brought forward		322,162.01	103,452.68	12,508.00	7,255.00	445,377.69	387,110.86	15,737.40	402,848.26
Fund balances carried forward		312,186.06	83,624.72	10,175.64	11,961.77	417,948.19	425,614.69	19,763.00	445,377.69

The statement of financial activities includes all gains and losses in the period. All incoming resources and resources expended derive from continuing activities.

Copeland Occupational and Social Centre

Balance Sheet as at 30 April 2022

	Notes	Copeland £	Allerdale £	30/04/2022 Total £	31/03/2021 Total £
Fixed Assets					
Furniture & Equipment	5	473.02	563.19	1,036.21	559.99
		<u>473.02</u>	<u>563.19</u>	<u>1,036.21</u>	<u>559.99</u>
Current Assets					
Debtors & Prepayments	6	243.75	1,537.36	1,781.11	201,639.36
Cash at bank and in hand					
Cash at bank		323,980.57	94,469.20	418,449.77	246,786.64
Cash in Hand		715.38	148.66	864.04	389.05
		<u>324,939.70</u>	<u>96,155.22</u>	<u>421,094.92</u>	<u>448,815.05</u>
Creditors: due within one year					
Creditors & Accruals	7	(3,051.02)	(1,131.92)	(4,182.94)	(3,997.35)
Net current assets		<u>321,888.68</u>	<u>95,023.30</u>	<u>416,911.98</u>	<u>444,817.70</u>
Net assets	10	<u>£ 322,361.70</u>	<u>£ 95,586.49</u>	<u>£ 417,948.19</u>	<u>£ 445,377.69</u>
Represented by:					
Unrestricted Income Funds:					
General Purposes / Capital					
Replacements		312,186.06	83,624.72	395,810.78	425,614.69
Restricted Income Funds:					
Restricted Funds		10,175.64	11,961.77	22,137.41	19,763.00
		<u>£ 322,361.70</u>	<u>£ 95,586.49</u>	<u>£ 417,948.19</u>	<u>£ 445,377.69</u>

The notes on pages 10 to 14 form part of these accounts.


Signed by Mrs P Grears, Chairperson
For and on behalf of the Management Committee

13 October 2022

Copeland Occupational and Social Centre

Notes on Financial Statements

30 April 2022

1 General information

The charity is a registered charity in England and Wales and is unincorporated. The address of the principle office is The Bunker, Cleator Moor Square, Cleator Moor, Cumbria, CA25 5AP.

2 Accounting policies

Basis of preparation

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011. The charity constitutes a public benefit entity as defined by FRS 102.

The financial statements have been produced to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Disclosure exemptions

The charity has taken advantage of the exemption in FRS 102 Update Bulletin 1 from the requirement to produce a cashflow statement because it is a small charity.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires the trustees 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.

Significant judgements

The judgements (apart from those involving estimations) that the trustees have made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements are as follows:

Impairment of tangible fixed assets

The charity is required to review fixed assets for impairment. The trustees make judgements about the condition of assets and review their estimated lives.

Copeland Occupational and Social Centre

Notes on Financial Statements

30 April 2022

Judgements and key sources of estimation uncertainty (continued)*Key source of estimation uncertainty*

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. The key assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next financial year are as follows:

The useful economic life of each category of fixed asset is assessed when acquired by the Charity. A degree of estimation uncertainty is occasionally used in assessing the useful economic life of assets.

Fund Accounting

General funds are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity. Designated funds are unrestricted funds earmarked for a particular project.

Restricted funds are funds subject to specific restrictive conditions imposed by the funders.

All income and expenditure is shown in the Statement of Financial Activities.

Resources Arising*Income*

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources Expended*Expenditure*

The cost headings comprise expenditure, including staff costs, directly attributable to the activity. Where costs cannot be directly attributed they have been allocated to activities on a basis consistent with use of the resources.

Central overheads are allocated on the basis of their use with the aim of ensuring that those costs remaining within administration relate to the management of the Charity's assets, organisational administration and compliance with constitutional and statutory requirements.

Tangible Fixed Assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Freehold property	2% Straight Line
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Basic financial instruments

Basic financial instruments are recognised at amortised cost.

Copeland Occupational and Social Centre

Notes on Financial Statements

30 April 2022

3 Staff costs

The costs incurred were as follows:

	2021 £	2020 £
Wages and salaries	219,141	180,618
Social security	12,519	10,854
	<u>231,660</u>	<u>191,472</u>

The average monthly numbers of employees during the year was 11 (2021 - 11).

No employee earned £60,000 pa or more.

The Trustees neither received nor waived any emoluments during the year.

During the year £nil (2021 - £nil) out of pocket expenses were reimbursed to trustees.

4 Net Income for the period

This is stated after charging

	2021 £	2020 £
Depreciation of Tangible Fixed Assets (Note 5)	294	4,728
Staff Costs (Note 3)	231,660	199,211
Independent Examiners Fee	1,542	1,428
	<u>233,496</u>	<u>205,367</u>

Copeland Occupational and Social Centre

Notes on Financial Statements

30 April 2022

5 Tangible fixed assets

	Furniture & Equipment £	Total £
Cost		
1st April 2021	125,207	125,207
Additions	770	770
Disposals	-	-
30th April 2022	<u>125,977</u>	<u>125,977</u>
Depreciation		
1st April 2021	124,647	124,647
Charge for the period	294	294
Depreciation on disposals	-	-
30th April 2022	<u>124,941</u>	<u>124,941</u>
Net book amount		
30th April 2022	<u>1,036</u>	<u>1,036</u>
31st March 2021	<u>560</u>	<u>560</u>

6 Debtors

	2022 £	2021 £
Trade debtors - day care	1,757	729
Other debtors	-	4,409
Prepayments and accrued income	24	196,501
	<u>1,781</u>	<u>201,639</u>

7 Creditors

	2022 £	2021 £
Trade creditors	741	-
Taxation and social security costs	-	759
Other creditors	1,900	792
Accruals and deferred income	1,542	2,446
	<u>4,183</u>	<u>3,997</u>

Copeland Occupational and Social Centre

Notes on Financial Statements

30 April 2022

8 Other financial commitments

At 30 April 2022, the Charity had total commitments under non-cancellable operating leases over the remaining life of those leases of £113,679 (31 March 2021 - £140,427).

9 Related party transactions

The aggregate value of unconditional donations made by trustees and other related parties in the period was £nil (year ended 31 March 2021 - £nil).

10 Statement of Funds

	Balance 1 April 2021 £	Income £	Expenditure £	Transfers £	Balance 30 April 2022 £
Unrestricted Funds	425,615	267,651	(299,855)	2,400	395,811
<u>Restricted funds</u>					
People's postcode lottery	7,255	-	(2,438)	-	4,817
Sellafield - flooring grant	595	-	(595)	-	-
Morrisons grant	9,513	-	-	-	9,513
CAF Donation	2,400	-	-	(2,400)	-
Sellafield Fund - Carers wage	-	11,158	(4,013)	-	7,145
Allerdale BC - Shop restart	-	2,667	(2,667)	-	-
Arnold Clark - Takeaway service	-	1,000	(337)	-	663
Cumbria CC - staff retention	-	37,084	(37,084)	-	-
	<u>445,378</u>	<u>319,560</u>	<u>(346,989)</u>	<u>-</u>	<u>417,948</u>

The Charity's unrestricted funds can be used, with the approval of the Trustees to fund any expenditure which falls within the Charity's general aims and objectives.

Income shown as restricted funds is raised and given for specific purposes and projects. The conditions governing the income or grants restrict these funds.

11 Analysis of net assets by fund

	Unrestricted Funds £	Restricted Funds £	Total 30/04/2022 £	Total 31/03/2021 £
Fixed Assets	1,036	-	1,036	560
Current Assets	398,958	22,137	421,095	448,815
Current Liabilities	(4,183)	-	(4,183)	(3,997)
	<u>395,811</u>	<u>22,137</u>	<u>417,948</u>	<u>445,378</u>