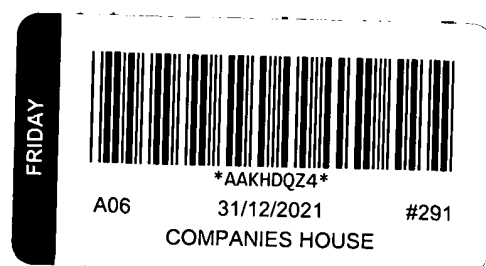


Registered number: 05386416
Charity number: 1110076

**CUMBRIA CEREBRAL PALSY
UNAUDITED TRUSTEES' REPORT
AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**



SeavorChartered
Chartered Accountants & Tax Advisers
Clifford Court
Cooper Way
Carlisle
Cumbria
CA3 0JG

**CUMBRIA CEREBRAL PALSY
CONTENTS OF THE UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

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**CUMBRIA CEREBRAL PALSY
REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND
ADVISERS
FOR THE YEAR ENDED 31 MARCH 2021**

Trustees Mrs A J Carr
Mrs E M Thomson
Mr A D Darroch
Mrs G Wykes
Mr J Harper
Mr C Scott-Buccleugh
Mr A K Taylor
Mrs S Huntley
Mrs J Strawbridge (Resigned February 2021)
Mr N Woodcock
Mrs J Swinglehurst

Registered number 05386416

Charity number 1110076

Registered office 22 Spencer Street
Carlisle
Cumbria
CA1 1BG

Company secretary Ms A Burrow

Accountants SeavorChartered
Chartered Accountants & Tax Advisers
Clifford Court
Cooper Way
Carlisle
Cumbria
CA3 0JG

Bankers Lloyds Bank Plc
182 High Street
Walthamstow
London
E17 7JH

Solicitors Cartmell Shepherd
Viaduct House
Carlisle
Cumbria
CA3 8EZ

**CUMBRIA CEREBRAL PALSY
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2021**

The Trustees (who are also directors of the charity for the purposes of the Companies Act) present their annual report together with the financial statement of Cumbria Cerebral Palsy (the charity) for the year ended 31 March 2021.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association 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 (FRS102).

Since the charity qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

The charity is registered as a charitable company limited by guarantee and was incorporated by a Memorandum of Association on 9 March 2005. The Memorandum and Articles of Association comprise the governing document and establish the objects and powers of the charitable company. The company was registered as a charity on 17 June 2005.

Method of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

There is a maximum of 12 elected Trustees and 8 co-opted Trustees. Elected Trustees are elected or re-elected for a term of 3 years concluding at the third Annual General Meeting after their election. Any elected Trustee retiring at any Annual General Meeting may, if willing to stand, be proposed for re-election.

Co-opted Trustees shall not be required by rotation but shall cease to hold office at the expiry of their specified term of office. Any vacancy arising amongst the Trustees may be filled by resolution of the board.

Due to the nature of the charity's work, the Trustees seek to ensure that the needs of this group are reflected on the Board. The traditional business, social care and health are well represented on the Board in an effort to maintain a broad mix of skills.

Policies adopted for the induction and training of Trustees

Prior to election, potential Trustees complete an application form indicating the areas of the charity's work they are particularly interested in and the skills they feel they can offer to the Board of Trustees. A policy setting out the procedures for the selection of Trustees is in place. A copy of the Memorandum and Articles of Association and the latest financial statements are distributed to Trustees on appointment.

**CUMBRIA CEREBRAL PALSY
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2021**

Organisational structure and decision making

Cumbria Cerebral Palsy is an independent charity providing services for people with cerebral palsy and similar conditions primarily, but not exclusively, living within Cumbria.

The Trustees are responsible for the overall management and control of the organisation and meet up to six times during the year. Extra meetings are arranged as and when required. The day to day management of the charity is delegated by the Board of Trustees to the Chief Officer who reports to the Trustees.

Risk management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks. Procedures are in place to ensure compliance in particular with the Health and Safety of staff, volunteers, clients and visitors to the Day Centre and Head Office which have been externally audited and approved by the charity's insurance company.

OBJECTIVES AND ACTIVITIES

Policies and objectives

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the charity commission relating to public benefit.

Therefore, in planning activities for the year, the charity commission guidance on public benefit is adhered to at Board meetings. The focus of our activities is to design and deliver person centred care planning by range of flexible services for people who have access to our day opportunities. This benefits people by developing their self-confidence as they are supported to take more control and make decisions affecting their lives. We welcome people from all backgrounds, faiths, genders, or personal circumstances and firmly believe this diversity enables everyone through the sharing of experiences, skills and aptitudes.

Activities for achieving objectives

Purpose and Aims

The Charity's purposes as set out in the objects contained in the Company's Memorandum of Associations are to:

"promote the care and welfare of those with cerebral palsy and similar conditions, primarily, but not exclusively within Cumbria, by providing services, support and training to those individuals including, but not restricted to services relating to health care, welfare, medical treatment, education, employment, accommodation and advice".

The aim of the charity is to support people with cerebral palsy, their families and carers, living in Cumbria.

**CUMBRIA CEREBRAL PALSY
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2021**

Ensuring the charity's work delivers its aims

The charity regularly reviews its aims, objectives and activities throughout the year by quality assurance audits, feedback from people, and regular monitoring of the service. This enables the charity to move forward with confidence knowing the services provided are meeting the needs of the people it aims to support. As part of this development, Cumbria Cerebral Palsy is registered as domiciliary care provider using the specialisms, we have built up through operating the day opportunity centre. The charity has built up a skilled workforce who specialise in providing care which puts the person at the centre and therefore in control of their care package.

The focus of our work

The main objective for the year has been to offer day opportunities for people with cerebral palsy and associated disabilities living in the north Cumbria area. People attending the day opportunity centre usually live at home either with parents, or in their own homes. By offering a person-centred service, each support plan is catered to the needs of the people and what they want from attending the day service.

How the charities activities deliver public benefit

As mentioned, when looking at future service delivery planning, the Trustees are mindful of the guidance on public benefit. The focus of our services is to design person centred care planning, delivering a flexible service totally around the individual needs of the people who access our day opportunity service. The centre benefits people by working closely to develop self-confidence, gaining new skills whether emotional or practical to enable people to aim to be as independent as possible and therefore well placed to make their own decisions about their daily lives in addition to a respite service for people who are full time carers.

We welcome people from all backgrounds believing this level of diversity helps everyone through the sharing of experiences, skills and aptitudes. A great contribution is made by volunteers working at the day opportunity centre and we are grateful for the support people give listening, encouraging, and befriending the people who access our service. Without this valuable contribution we would not be able to achieve as much as we do.

REVIEW OF ACTIVITIES

Who used and benefited from the charity's services

People with complex physical, learning disabilities, challenging behaviour and dementia access our day opportunity service. Most people live within the Carlisle district. Referrals to the service come mostly from self-referral although we work alongside the Local Authority and Health Authority. The Centre operates in a purpose-built building at Lister House. It is registered for up to 15 people each weekday.

**CUMBRIA CEREBRAL PALSY
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2021**

Investment policy and performance

The Trustees having regard to the liquidity requirements of operating a day opportunity service have operated a policy of keeping available funds in interest bearing deposit accounts achieving the best rate of interest. With this in mind, the charity regularly checks on the best options for its liquid reserves.

FINANCIAL REVIEW

Financial risk management objective and policies

The Trustees review the major risks to which the charity is exposed. Systems and procedures are established to mitigate, where appropriate, these risks. Internal control systems are minimised by the implementation for authorisation of all transactions and projects. Procedures are in place to ensure Health and Safety compliance for all staff, volunteers and visitors to the Centre and Head Office.

Reserves policy

The Trustees have a policy to maintain a balance on unrestricted funds equivalent to 3 months unrestricted payments. The balance in the accounts show unrestricted funds of £402,822 (2020: £444,717) and a deficit on restricted funds of £85,837 (2020: £192,500) meaning that unrestricted funds could be utilised to offset the restricted fund deficit.

Deficit

There is a deficit on the restricted fund balance as a result of the variances of the pension fund deficit over which we have no control. The Trustees have endorsed the policy of Cumbria County Council and advices of the Pension Actuary to increase the employer's contribution rate on an annual basis and in addition to contribute agreed cash amounts in order to reduce or remove the pension deficit over a given period.

Principal Funding

The day opportunities income is via people's direct payments and the centre operates under a contract with the Local Authority. Additional funding to improve the quality of the service comes from fundraising by application to trust funds. During the year we have secured funding from the following and wish to record our grateful thanks to:

- Florence Nightingale Aid in Sickness Trust
- The Co-op Community Trust
- Independence at Home
- The Fitton Trust
- The Charlie & Kathleen Dunnery Children's Fund
- Carlisle Citadel Welfare Club
- Carlisle South Rotary
- The Hospital Saturday Fund

**CUMBRIA CEREBRAL PALSY
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2021**

Material investments policy

The Trustees, having regard to the liquidity requirements of operating a day opportunity centre have adopted a policy of keeping available funds in an interest-bearing deposit account and seek to achieve the best rate possible on deposit.

Plans for our future

It is the aim of the charity to continue to provide the highest possible level of creative services for people wishing to attend the day centre or using domiciliary care services with delivery of the agreed outcomes people wish to achieve. We will continue to encourage people to be more involved in their local communities by providing support and building confidence and skill bases. We will continue our regular consultation with people using our service to ensure it is meeting people's hope and aspirations and will listen to what people will tell us in shaping the service in the future. We welcome and encourage feedback on what we do, what things we can do better, and most importantly if we are providing what people want from us.

Pensions Funds and Restricted Funds

The financial statements include the full adoption of Accounting Standard FRS17. The Trustees have endorsed the policy of Cumbria County Council and increased the employer's contribution on an annual basis, in addition to a capital sum, in order to reduce or remove the pension deficit.

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees (who are also directors of Cumbria Cerebral Palsy for the purpose of company law) are responsible for preparing the Trustees' report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming of resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- observe the methods and principals in the Charities SORP;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

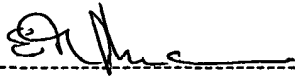
The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006.

**CUMBRIA CEREBRAL PALSY
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2021**

They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In preparing this report, the Trustees have taken advantage of the small companies' exemptions provided by section 415A of the companies Act 2006.

This report was approved by the Trustees, on 20 July 2021 and is signed on their behalf by:



Mrs E Thomson (Chair)

**CUMBRIA CEREBRAL PALSY
INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2021**

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CUMBRIA CEREBRAL PALSY (the 'charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 March 2021.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

RESPONSIBILITIES AND BASIS OF REPORT

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust'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

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

- accounting records were not kept in accordance with section 130 of the Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Graeme Seavor FCA CTA

6 October 2021

SeavorChartered

Chartered Accountants & Tax Advisers
Clifford Court
Cooper Way
Carlisle
Cumbria
CA3 0JG

**CUMBRIA CEREBRAL PALSY
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021**

		Unrestricted funds 2021	Restricted funds 2021	Total Funds 2021	Total funds 2020
	Note	£	£	£	£
INCOME FROM					
Donations and legacies	2	5,773	216,773	222,546	25,048
Investments	3	6,524	-	6,524	8,024
Charitable activities	4	-	40,365	40,365	159,943
Other trading activities	5	59,429	-	59,429	171,658
TOTAL INCOME		71,726	257,138	328,864	364,673
EXPENDITURE ON:					
Raising funds	6	121,503	-	121,503	158,348
Charitable activities	7	499	170,116	170,615	249,409
Governance	8	-	8,978	8,978	6,558
Total expenditure		122,002	179,094	301,096	414,315
Net income / (expenditure) before other gains and losses		(50,276)	78,044	27,768	(49,642)
Actuarial gains/ (losses) on defined benefit pension schemes	18	8,381	28,619	37,000	105,000
Net movement in funds		(41,895)	106,663	64,768	55,358
RECONCILIATION OF FUNDS					
Total funds brought forward		444,717	(192,500)	252,217	196,859
TOTAL FUNDS carried forward		402,822	(85,837)	316,985	252,217

**CUMBRIA CEREBRAL PALSY
BALANCE SHEET
FOR THE YEAR ENDED 31 MARCH 2021**

		2021		2020	
	Notes	£	£	£	£
FIXED ASSETS					
Intangible Assets	13		-		5,256
Tangible Assets	14		262,872		264,565
CURRENT ASSETS					
Debtors	15	15,810		20,634	
Cash at bank and in hand		55,972		7,795	
		<u>71,782</u>		<u>28,429</u>	
CREDITORS					
Creditors: amounts falling due within one year	16	(5,669)		(9,033)	
		<u>(5,669)</u>		<u>(9,033)</u>	
NET CURRENT ASSETS			66,113		19,396
NET ASSETS LESS CURRENT LIABILITIES			328,985		289,217
Defined benefit pension scheme liability – Restricted	18		(9,282)		(28,619)
Defined benefit pension scheme liability – Unrestricted	18		(2,718)		(8,381)
			<u>(12,000)</u>		<u>(37,000)</u>
NET ASSETS INCLUDING PENSION SCHEME LIABILITIES			<u>316,985</u>		<u>252,217</u>
CHARITY FUNDS					
Restricted Funds:					
Restricted funds excluding pension asset		(238,186)		(316,230)	
Pension reserve		<u>152,349</u>		<u>123,730</u>	
Total restricted funds			(85,837)		(192,500)
Unrestricted funds:					
Unrestricted funds excluding pension asset		350,172		400,448	
Pension reserve		<u>52,650</u>		<u>44,269</u>	
Total unrestricted funds			<u>402,822</u>		<u>444,717</u>
TOTAL FUNDS			<u>316,985</u>		<u>252,217</u>

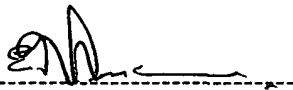
**CUMBRIA CEREBRAL PALSY
BALANCE SHEET
FOR THE YEAR ENDED 31 MARCH 2021**

The Trustees consider that the charity is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the charity to obtain an audit for the year in question in accordance with section 476 of the Act.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and for preparing financial statements which give a true and fair view of the state of affairs of the charity as at 10 June 2019 and of its net resources expended for the year in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charity.

The financial statements have been prepared in accordance with the provisions applicable to small companies within Part 15 of the Companies Act 2006 and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The financial statements were approved by the Trustees on 20 July 2021 and signed on their behalf, by:

A handwritten signature in black ink, appearing to be 'E Thomson', written over a horizontal dashed line.

Mrs E Thomson, Chair

**CUMBRIA CEREBRAL PALSY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities:

Statements of Recommended Practice applicable to charities preparing their account in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities SORP (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund are set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

1.3 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably, and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then legacy is treated as a contingent asset and disclosed if material.

Donated services or facilities are recognised 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 of the charity of the item is probable and that economic benefit can be measured.

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.

Income tax recoverable in relation to donation received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Other Income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

**CUMBRIA CEREBRAL PALSY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

1. ACCOUNTING POLICIES (continued)

1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accrual's basis. All expenses including support costs and governance costs are allocated to the applicable expenditure headings.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

All resources expended are inclusive of irrecoverable VAT.

1.5 Tangible fixed assets and depreciation

All assets costing more than £300 are capitalised.

Tangible fixed assets are stated at cost less depreciation. Depreciation is not charged on freehold land. Depreciation on other tangible fixed assets is provided at rates calculated to write off the cost of those assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold property	- Not depreciated
Plant and machinery	- 15% and 20% straight line
Fixtures and fittings	- 5% straight line
Computer equipment	- 20% straight line

1.6 Operating leases

Rentals under operating leases are charged to the statement of financial activities on a straight-line basis over the lease term.

1.7 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

1.8 Debtors

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

1.9 Pensions

The charity operates a defined benefits pension scheme and the pension charge is based on a full actuarial valuation dated 31 March 2010.

Pension costs are accounted for by the charity in accordance with FRS 17 Retirement Benefits. Under FRS 17, pension scheme assets are measured using realisable values. Pension scheme liabilities are measured using a projected unit method and discounted at the current rate of return on a high quality corporate bond of equivalent term to the liability. Any pension scheme surplus (to the extent that it is recoverable) or deficit is recognised in full and presented on the face of the balance sheet. The movement in the scheme surplus/deficit is split between operating and financing items in the profit and loss account and the statement of total recognised gains and losses.

**CUMBRIA CEREBRAL PALSY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

1. ACCOUNTING POLICIES (continued)

1.10 Cash at Bank and in Hand

Cash at bank and 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.

1.11 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.12 Financial instruments

Financial instruments are classified and accounted for according to the substance of the contractual arrangement, as either financial assets, financial liabilities, or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

1.13 Taxation and Value Added Tax

The charity is exempt from corporation tax on its charitable activities. Value Added Tax is payable on certain shop income and recoverable on charity shop purchases.

2. Income from donations and legacies

	Restricted funds 2021	Unrestricted funds 2021	Total funds 2021	Total Funds 2020
	£	£	£	£
Voluntary income and donations	-	5,773	5,773	21,515
Grants	216,773	-	216,773	3,533
TOTAL DONATIONS AND LEGACIES	216,773	5,773	222,546	25,048

3. Investment income

	Unrestricted funds 2021	Total Funds 2021	Total Funds 2020
	£	£	£
Rental income	6,520	6,520	8,020
Bank interest	4	4	4
TOTAL INVESTMENT INCOME	6,524	6,524	8,024

**CUMBRIA CEREBRAL PALSY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

4. Income from charitable activities

	Restricted funds 2021	Total funds 2021	Total Funds 2020
	£	£	£
Day centre	40,365	40,365	159,943

5. Activities for generating funds

	Unrestricted funds 2021	Total funds 2021	Total Funds 2020
	£	£	£
Shop income	59,429	59,429	171,658

6. Expenditure on generating funds

	Unrestricted funds 2021	Total funds 2021	Total Funds 2020
	£	£	£
Shop expenditure	121,503	121,503	158,348

7. Expenditure on Charitable activities

	Unrestricted funds 2021	Restricted funds 2021	Total funds 2021	Total funds 2020
	£	£	£	£
Wages and salaries	-	130,017	130,017	180,811
Pension costs	499	1,412	1,911	2,977
Premises expenses	-	7,367	7,367	6,167
Insurances	-	4,253	4,253	3,503
Office expenses	-	4,399	4,399	10,704
Direct centre expenses	-	1,408	1,408	14,947
Repairs and maintenance	-	11,240	11,240	17,231
Sundry	-	2,446	2,446	5,636
Depreciation	-	2,318	2,318	2,177
Amortisation	-	5,256	5,256	5,256
TOTAL	499	170,116	170,615	249,409

**CUMBRIA CEREBRAL PALSY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

8. Governance costs

	Restricted funds 2021	Total Funds 2021	Total Funds 2020
	£	£	£
Accountancy	8,268	8,268	5,556
Legal and professional	710	710	1,002
	<u>8,978</u>	<u>8,978</u>	<u>6,558</u>

9. Analysis of resources expended by expenditure type

	Staff Costs 2021	Depreciation 2021	Other Costs 2021	Total 2021	Total 2020
	£	£	£	£	£
Day centre	131,928	7,574	31,113	170,615	249,409
Shops	78,372	-	43,131	121,503	158,348
Expenditure on governance	-	-	8,978	8,978	6,558
	<u>210,300</u>	<u>7,574</u>	<u>83,222</u>	<u>301,096</u>	<u>414,315</u>

10. Net incoming / (resources expended)

	Total funds 2021	Total Funds 2020
	£	£
Depreciation of tangible fixed assets – owned by the charity	2,318	2,178
Amortisation of Goodwill on acquisition of CP Cumbria Limited trade and assets	5,256	5,257
	<u>7,574</u>	<u>7,435</u>

During the current and prior year, no Trustees received any remuneration, benefits in kind or any reimbursement of expenses.

11. Independent Examiners remuneration

The Independent Examiners remuneration amounts to an Independent Examination fee of £1,000 (2020: £1,000) and other services of £3,544 (2020: £4,556).

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12. Staff Costs

	2021	2020
	£	£
Wages and salaries	191,536	259,938
Social security costs	2,271	8,566
Employer's pension costs	1,910	2,977
TOTAL	195,717	271,481

The average monthly number of employees during the year was as follows:

	2021	2020
	£	£
Care staff	6	9
Management	1	1
Other	11	14
TOTAL	18	24

No employee received remuneration in the current or previous year amounting to more than £60,000.

13. Intangible assets

	Goodwill
	£
Cost	
As at 1 April 2020	15,768
Additions	-
Disposals	-
As at 31 March 2021	15,768
Depreciation	
As at 1 April 2020	10,512
Provided during the period	5,256
As at 31 March 2021	15,768
Net Book Value	
As at 31 March 2021	-
As at 31 March 2020	5,256

Intangible assets include goodwill generated on the acquisition of the charitable activities, trade, assets and liabilities of CP Cumbria Limited on 23 February 2019.

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14. Tangible fixed assets

	Freehold property	Short Term Leasehold property	Fixtures and fittings	Computer equipment	Total
	£	£	£	£	£
Cost					
As at 1 April 2020	245,000	29,892	1,755	3,485	280,132
Additions	-	-	-	625	625
Disposals	-	-	-	-	-
As at 31 March 2021	245,000	29,892	1,755	4,110	280,757
Depreciation					
As at 1 April 2020	-	13,460	1,426	681	15,567
Provided during the period	-	1,495	53	770	2,318
As at 31 March 2021	-	14,955	1,479	1,451	17,885
Net Book Value					
As at 31 March 2021	245,000	14,937	276	2,659	262,872
As at 31 March 2020	245,000	16,432	329	2,804	264,565

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15. Debtors

	2021	2020
	£	£
Prepayments and accrued income	5,191	8,978
Other debtors	10,619	11,656
	<u>15,810</u>	<u>20,634</u>

16. Creditors: Amounts falling due within one year

	2021	2020
	£	£
Trade creditors	2,378	3,235
Other taxation and social security	838	2,850
Other creditors	678	1,758
Accruals and deferred income	1,775	1,190
	<u>5,669</u>	<u>9,033</u>

17. Statement of funds

	Brought Forward	Incoming resources	Resources expended	Gains/ (Losses)	Carried Forward
	£	£	£	£	£
Unrestricted funds					
General fund	400,448	71,726	(122,002)	-	350,172
Pension reserve	44,269	-	-	8,381	52,650
	<u>444,717</u>	<u>71,726</u>	<u>(122,002)</u>	<u>8,381</u>	<u>402,822</u>
Restricted funds					
Restricted fund	(316,230)	257,138	(179,094)	-	(238,186)
Pension reserve	123,730	-	-	28,619	152,349
	<u>(192,500)</u>	<u>257,138</u>	<u>(179,094)</u>	<u>28,619</u>	<u>(85,837)</u>
TOTAL OF FUNDS	<u>252,217</u>	<u>328,864</u>	<u>(301,096)</u>	<u>37,000</u>	<u>316,985</u>

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18. Pension commitments

The charity operates a defined benefit pension scheme.

Principle actuarial assumptions at the Balance sheet date (expressed as weighted averages):

	2021	2020
Future salary increases	4.2%	3.6%
Future pension increases	2.8%	2.2%
Inflation	2.7%	2.1%

Cumbria Cerebral Palsy is an allocated part of the Cumbria Local Government Pension Scheme which provides benefits based on final pensionable pay. These defined benefit arrangements are closed to new employees and following an actuarial valuation at 31 March 2009 a deficit recovery plan was agreed with the schemes; trustees which aimed to eliminate the deficit by 2029.

In 2011 a new recovery plan was agreed with schemes' trustees which provided for an increase in employer contributions of 22.9%. This recovery plan aimed to eliminate the deficit within 20 years; this has now been reduced as a result of subsequent actuarial assessments.

Following the closure of the defined benefit arrangements to new employees, new employees are invited to join a defined contribution scheme.

Pension scheme assets are valued at realisable value at the balance sheet date. Pension scheme liabilities are measured using a projected unit method and discounted at the current rate of return on a high-quality corporate bond of equivalent term and currency to the liability. Any pension scheme surplus (to extent that it is considered recoverable) or deficit is recognised in full and presented on the face of the balance sheet. Any movement in the scheme surplus/deficit in each year is charged/credited through either the statement of financial activities or in the case of actuarial gains and losses through the statement of total recognised gains and losses.

The assets in the scheme and the expected rates of return were:

	2021	2020
	£	£
Equities	575,000	613,000
Debt instruments	805,000	632,000
Property	120,000	78,000
	<u>1,500,000</u>	<u>1,323,000</u>

The actual return on scheme assets was £231,000 (2020: actual loss of £40,000).

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The amounts recognised in the Statement of Financial Activities incorporating income and expenditure are as follows:

	2021	2020
	£	£
Current service cost	(3,000)	(3,000)
Interest on obligation	(31,000)	(38,000)
Expected return on scheme assets	45,000	80,000
	11,000	39,000

Movements in the present value of defined benefit obligation were as follows:

	2021	2020
	£	£
Opening defined benefit obligation	1,360,000	1,600,000
Current service cost	3,000	3,000
Interest cost	31,000	38,000
Contributions by scheme participants	1,000	1,000
Past service cost	-	7,000
Actuarial losses/(gains)	162,000	(209,000)
Benefits paid	(45,000)	(80,000)
	1,512,000	1,360,000

Changes in the fair value of scheme assets were as follows:

	2021	2020
	£	£
Opening fair value of scheme assets	1,323,000	1,470,000
Expected return on assets	20,000	34,000
Actuarial gains/(losses) on assets	199,000	(104,000)
Contributions by employer	2,000	2,000
Contributions by scheme participants	1,000	1,000
Benefits paid	(45,000)	(80,000)
	1,500,000	1,323,000

**CUMBRIA CEREBRAL PALSY
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The major categories of scheme assets as a percentage of total scheme assets are as follows:

	2021	2020
Equities	38.4%	46.3%
Government bonds	17.6%	18.3%
Property	8.0%	5.9%
Cash	4.1%	4.8%
Other Assets	31.9%	18.1%
Other bonds	0.0%	6.6%

Amounts for the current and previous period are as follows:

Defined benefit pension schemes:

	2021	2020
	£	£
Defined benefit obligation	(1,512,000)	(1,360,000)
Scheme assets	1,500,000	1,323,000
DEFICIT	(12,000)	(37,000)

19. Related party transactions

There are no related party transactions which are required to be disclosed in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities SORP (FRS 102) and the Companies Act 2006.

20. Controlling party

The charity was under the control of the Trustees.

21. Share capital

The company is limited by guarantee and does not have a share capital.

22. Members liability

Every member of the company undertakes to contribute such amount as may be required (not exceeding £1) to the company's assets if it should be wound up whilst a member, or within one year after ceasing as a member, for payment of the company's debts and liabilities contracted before ceasing to be a member, and of the costs, charges and expenses of winding up.

23. General information

Cumbria Cerebral Palsy is a private company, limited by guarantee without share capital and has an exemption not to use the word "Limited", incorporated in England & Wales, registered number 05386416. The registered office is 22 Spencer Street, Carlisle, Cumbria, CA1 1BG. The charity is a Public Benefit Entity.