

**REGISTERED COMPANY NUMBER: 06492907 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1123155**

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 29 February 2020  
for  
Cumbria Action for Sustainability

Cumbria CVS  
Shaddongate Resource Centre  
Carlisle  
Cumbria  
CA2 5TY

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 29 February 2020. The trustees have adopted the provisions of 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 2015).

## CHAIR'S REPORT

### A Year of Hope and Challenge

Our financial year got under way in March 2019 to a backdrop of unprecedented momentum in the fight to stop the climate crisis. Public concern about climate change reached new highs amidst youth strikes, Extinction Rebellion protests and the high-profile voices of Greta Thunberg and David Attenborough, culminating in climate emergencies being declared in Cumbria, as across the UK.

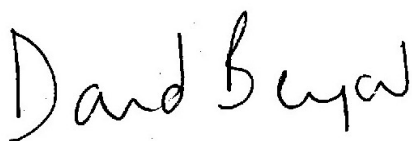
After more than two decades of pushing for climate action, we suddenly found ourselves being pulled. Our small team had the new challenge of keeping up with requests for our advice and support, while continuing to deliver a demanding volume of projects and services. It was a good problem to have. We responded by expanding and realigning our staff team, enabling our chief executive Hazel Graham to move into a new role at CAfS to develop crucial networks and projects, with Karen Mitchell joining us as our new leader.

We stretched our capacity to organise a summit to help councils and community groups turn climate emergency declarations into action, bringing in expert speakers from across the UK. We also gave young people the chance to voice their concerns to Cumbria's MPs and other politicians at a youth climate question time event, along with supporting the county's first-ever youth climate summit.

We delivered a wide range of initiatives during this exceptional year, which have made a positive difference to people in Cumbria while driving towards our ultimate vision of a zero-carbon Cumbria. None would have been possible without the many communities, partners and funders who've worked alongside us to forge a more sustainable and resilient future, and I extend my thanks to them.

As our financial year drew to a close at the end of February 2020, the world was beginning to look very different. Brexit eclipsed climate in the general election, the UN COP25 climate summit ended in a disappointing deal, and the Coronavirus pandemic was about to change our lives in ways we had yet to imagine. These challenges also bring opportunities, and we plan to embrace these to help Cumbria build back better - more critical now than ever.

David Beuzeval, Chair of CAfS Board of Trustees

A handwritten signature in black ink, reading 'David Beuzeval' in a cursive script.

## **OBJECTIVES AND ACTIVITIES**

### **Our Objectives and aims**

Cumbria Action for Sustainability (CAfS) is Cumbria's leading climate change and sustainability organisation.

Our mission is to empower and enable people, communities and businesses to live and work more sustainably by sharing our knowledge, practice, skills, networks and practical experience.

We have a vision for a zero carbon Cumbria - bringing about a better way of life in balance with our environment.

Our mission and vision reflect the original objects that our charity was set up in 2008 to deliver.

These are:

i) To promote the benefit of the inhabitants of Cumbria, by the advancement of education, relief of poverty, sickness or distress or to undertake such other charitable purposes as the trustees shall in their absolute discretion determine.

ii) The protection and enhancement of the environment; (including the built environment for the benefit of the public by the maintenance, repair or restoration of any building or structure which is of public amenity, historic or architectural interest.)

In furtherance of the above objects the charity has the power to engage in activities in furtherance of sustainable development and to engage in activities in furtherance of the principles set out in Agenda 21.\*

\*In this sub-clause the phrase 'sustainable development' means development that meets the needs of the present without compromising the ability of future generations to meet their own needs; the phrase 'Agenda 21' refers to the action programme of that name adopted by the United Nations conference on Environment and Development in 1992.

We achieve our mission through developing and delivering effective projects and services which support communities in Cumbria to drive a shift towards a Zero Carbon Cumbria. Our activities include events and training; practical projects; specialist consultancy services; and advice and support to individuals, businesses, and local community action groups. We also use our experience to shape local policy.

Our work is delivered in partnership with local community groups, national and local government, associated agencies, other environmental charities, green businesses, and the public. We have around 20 projects underway at any one time, and a network of 4000+ people who support us by subscribing to our newsletter.

Our business plan identifies our key focus areas of activity for each year, based on the needs of the community and the skills and capacity of the staff team. Our website [www.cafs.org.uk](http://www.cafs.org.uk) provides fuller details of our work and access to our resources and publications.

### **Public benefit**

CAfS has complied with the duty in Section 17(5) of the Charities Act 2011 to have due regard to public benefit guidance published by the Charities Commission

## **ACHIEVEMENT AND PERFORMANCE**

### **Charitable activities**

#### **Uniting Cumbria to fight climate change**

One of our biggest successes of 2019 was helping to bring together nearly 70 of the most influential organisations and people in Cumbria in a partnership to decarbonise our county, co-chaired by CAFS.

The Zero Carbon Cumbria Partnership will be instrumental in making changes happen at the pace and scale required by climate science and ensuring that our county benefits from the opportunities this brings. The group will plan and oversee a radical programme of action that will enable Cumbria to become a carbon-neutral county and to mitigate the likely impacts of existing climate change.

#### **Inspiring greener homes & lifestyles**

Our Green Build & Sustainable Living Festival in September 2019 helped more people than ever to gain the knowledge, skills and inspiration to cut their carbon footprint in their homes, businesses and communities.

More than 1100 people took part in our open home visits, training courses, workshops, talks, bus tours and film screenings.

Building on our traditional focus on retrofitting for energy efficiency and low-energy new-builds, our diverse programme of more than 50 events also offered attendees the chance to explore co-housing, food growing and foraging, community energy, climate emergency action for communities, climate science and even sustainable floristry.

#### **Empowering Cumbrians to drive change**

Forty Cumbrians are better equipped to share knowledge among their networks and act on climate change in their own lives after attending our Carbon & Climate Literacy courses, launched in 2019-20.

The course, accredited by the Carbon Literacy Trust, takes attendees on an interactive journey through climate science and what we can do about it at home and in our workplaces.

Building on our two pilot courses in Carlisle and Kendal in September 2019, we were successful in gaining a grant from the Emergence Foundation to roll out the training more widely within Cumbrian communities.

#### **Making cold homes cosy**

More than 300 households benefited from our energy advice and draughtproofing service, Cold to Cosy Homes Cumbria, in 2019-20.

Residents will save an estimated £245,000 on their bills over 10 years through reducing their energy use, thanks to the advice and equipment we provided - from radiator reflectors to draught strips.

A further 15 vulnerable households in Eden now have better loft and wall insulation or new boilers thanks to the Warm Homes Eden service, which we delivered in partnership with Eden District Council. Many more residents took up our free advice at 8 Warm Homes Eden energy events around the district.

#### **Helping Ambleside to act for the future**

The community group Ambleside Action for a Future has an exciting vision for their town to be carbon neutral. We've been able to support them, thanks to funding from South Lakeland District Council.

" We helped the community to plan actions for their place as a whole.

" A carbon footprinting study showed sources of emissions, informing future actions.

" We worked with Lancaster University to develop a groundbreaking new methodology for mapping the PV potential of roofs and applied it in Ambleside, and started exploring options for community renewable energy.

" The community picked up ideas through events, and a new film spread the word about the project.

#### **Drawing up a sustainable greenprint for Alston Moor**

Communities on Alston Moor have laid the groundwork for a more sustainable future, supported by our three-year Greenprint programme, which drew towards a successful close this year.

Our creative consultation events and activities helped the community to articulate how they want their area to be, with their sustainable vision now a golden thread running through the new community plan.

We're particularly pleased to have sown the seed for community food growing, helped get a new repair cafe up and running, and supported the new solar PV array at Alston Primary and Samuel Kings' schools, crowdfunded by Alston Moor Community Energy (AMCE).

## **ACHIEVEMENT AND PERFORMANCE**

### **Charitable activities**

#### **Leading the charge for electric vehicles**

Switching to an electric vehicle will soon be an option for many more Cumbrians who don't have their own driveways to charge in, thanks to a new programme to install community chargepoints.

CAfS is helping to install more than 100 chargepoints in Cumbria and Lancashire, in a programme led by the community-benefit society Charge My Street.

We supported Charge My Street with its successful bid for government funding for the project, and started work as a partner in November 2019.

We'll be using our expertise and networks to help promote community share offers to raise funds for the chargepoints, and to identify premises to host them.

#### **Rebuilding after Storm Desmond**

Since October 2016, CAfS has been helping Cumbrians adapt to the challenges of flooding and extreme weather, which are made more likely by climate change.

As a partner in the Rebuilding Together programme, by the end of our financial year 2019-20 we'd helped nearly 1000 people to make their homes more resilient and to work within their communities on projects to reduce their carbon emissions, the main cause of climate change.

This year, we gave Cumbrians the chance to learn from renovation works at a terraced property in Appleby to make it more resilient to flooding, with video diaries and on-site visits.

## **FINANCIAL REVIEW**

These accounts cover the 12 month period from March 2019 to February 2020. In this period, we have continued to have great success in attracting funding from a wide range of sources and have also built up our levels of non-grant income (donations and trading), giving us increased financial resilience.

At the end of 18/19, our total unrestricted funds (reserves) had increased by £8,350 bringing them to our highest ever levels of £134,274 (28.2.19). The Trustees committed £34,000 of these funds to a development fund for the charity, investing in new staff roles to drive forward partnerships to deliver our vision. This has been a great success, with our turnover increasing by 15% in 19/20 to £361,340 (from £314,136, 2018-19); our staff team increasing from ten to twelve part time staff (equivalent to seven full time employees); and our unrestricted funds only reducing by £1,964 (compared to the planned reduction of £34,000). This significant increase in turnover and relatively stable reserves levels reflects our success in developing new partnerships and income streams, as well as our continued sound management of our overhead costs.

As detailed on the Balance Sheet, at the end of the year, our reserves (total unrestricted funds) stand at £132,310 (29.2.2020). The remainder of our funds (£64,109) are restricted and are committed to ongoing projects. Any negative balances are live projects with funding paid in arrears, and due in the next financial year.

Of these unrestricted reserves the trustees have designated a further £11,050 as part of their ongoing strategy to develop and grow the charity so that we are better able to meet our aim of Cumbria transitioning to zero carbon society. This provides us with a comfortable buffer above our minimum Reserves target for unexpected situations or for further investment (see Reserves Policy).

### **Risk management**

The Board of Trustees has assessed the major risks to which CAfS is exposed and systems and procedures have been put in place to manage those risks. This include the risks to ongoing funding - mitigated by a comprehensive funding plan and pipeline; and the capacity of CAfS to deliver what is required to meet a zero carbon Cumbria and the pressing climate emergency. The latter is being mitigated by continuing to designate funds from our reserves to fund a new role of 'Zero Carbon Development Manager' to drive forward the vision of a zero Carbo Cumbria through the development of strategic networks and partnerships and new multi-partner funding bids.

### **Investment policy**

The majority of the charity's funds are to be spent in the short term and are held in a current account with Unity Trust. If cashflow is sufficient, additional funds are held in a 30-day access savings account to maximise income, and longer-term investments such as share purchases are made. All investments are considered in line with expected demands on funds, assessment of any potential associated risks, and our ethical approach to investment.

### **Reserves policy**

The Trustees examine the charity's requirement for reserves during the annual budget setting process. This is to ensure that the risks associated with the Charity's external operating environment; its' income streams; its' planned activities and organisational commitments are all considered when determining the amount that should be set aside. The Trustees have established a 'irreducible reserves' policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the Charity are sufficient to i) meet all liabilities of the Charity in the event that it winds up its activities; ii) include a general reserve of £5k for unforeseen items.

At the start of 19/20, our irreducible reserves were set at £65,000. In addition, £30,250 of the charities' reserves were invested in shares with Community Energy Cumbria and Burneside Community Energy, and further £34,000 of reserves had been designated at the end of 18/19 for development funding. Total £129,250. The remainder (£5,024) of the unrestricted funds carried forward were required as a buffer to help cashflow grant funding that is paid in arrears.

During the 20/21 budget setting process, the Trustees set the irreducible reserves figure to £30,784, plus a £28,000 buffer for the deficit in our cash from grants in arrears. They also designated a new development fund of £11,050 and agreed that £38,826 of funds would be available to cover the deficit budget for 20/21. This brings the total reserves target to £108,660. At the start of 20/21, our total unrestricted funds were more than this combined figure, standing at £132,310. Of this, £78,201 is held as cash in a 30-day access account with Cumberland Building Society and our share investments stand at £28,750 to attract interest.

## **FINANCIAL REVIEW**

### Future plans

20/21 was planned to be a period of continued growth and impact for the charity, buoyed by the sustained interest in climate emergency in the County. We are in the process of applying for significant (£2.5 million) funding to deliver the objectives of the 70 organisation strong Zero Carbon Cumbria Partnership, which has been developed and coordinated by CAfS during 2019/20. However, Covid-19 is starting to impact the UK, and poses a significant risk to the organisation and the delivery of its aims and vision. We do not yet fully understand how the threats posed by coronavirus will impact on our income streams and future funding, but we are committed to doing our utmost to protect the health of our staff and our organisation so that we can quickly bounce back after what we hope is a short period of 'hibernation'.

### Funders and clients

In 2019-20 CAfS secured £361,340 for its activities from a wide range of sources. These include charitable trusts and foundations, national and local grant givers, local government and associated agencies, businesses and of course, individuals who may have taken up our services or attended one of our events and training. We also secured funding through third parties by developing several projects in partnership with others. All our activities are aligned to our charitable purposes, irrespective of funding source. The Trustees would like to thank all our donors and the following funding partners and clients for their support this year including:

ACTION with Communities in Cumbria  
AgilityEco  
Alston Moor Partnership  
Bierce Surveying Ltd  
Burneside Community Energy  
Carlisle City Council  
Charge My Street  
Community Energy Cumbria  
Coop Explore (Cooperative Foundation)  
Copeland Community Fund  
Cumbria Community Foundation  
Cumbria Council for Voluntary Service  
Cumbria County Council  
Ecology Building Society  
Eden District Council  
Electricity North West  
Energy Saving Trust  
Esmée Fairburn Foundation  
Fellfoot Forward  
Genesis Homes  
Green Build Store  
Historic England  
Innovate UK  
Lake District National Park Authority  
Local Energy Action Programme  
North Pennines AONB  
NHS North Cumbria Clinical Commissioning Group  
Quantum Strategy & Technology  
South Lakeland District Council  
The Centre for Leadership Performance  
URBED Ltd

And all our individual donors.



## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Structure, Governance, Management And Administrative Details.**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

#### **Constitution**

Cumbria Action for Sustainability (CAfS) is a registered charity and company limited by guarantee, having no share capital. It was incorporated on 4th February 2008 and registered with the Charity Commission on 11th March 2008. CAfS' Memorandum and Articles of Association are the primary governing documents of the charity.

#### **Structure**

The charity operates with a Board of Directors, who are also Trustees for the purposes of charitable law. The Board meet quarterly as a minimum. Under the requirements of the Memorandum and Articles of Association the Board of Directors 'step down' en masse at each AGM though they can then be re-elected individually, or en masse, as voted by the charity's members. The Board seeks to ensure that the diversity of Cumbria, both in people and geography, as well as a range of technical skills are represented on the committee. Trustees are provided with an induction covering the work of the charity as well as training in governance skills. They are encouraged to meet with staff and other Trustees, and a sum of monies is set aside each year so that they can attend seminars, training and events to assist them in their role. The Chair, Secretary and Treasurer roles are elected by the Board after the AGM.

CAfS' constitution allows for a Board of up to 10 persons. In 19/20 the Board had seven members and their biographies can be found at [www.cafs.org.uk/about-cafs/cafs-trustees](http://www.cafs.org.uk/about-cafs/cafs-trustees). New members are recruited through a structured process based on the skills needed. All members of the Board give their time voluntarily and receive no benefit from their charity for their work as a Trustee. Any expenses reclaimed from the charity are set out in the accounts.

The Trustees have overall responsibility for financial management, organisational strategy and compliance with the charitable purposes of the organisation. Financial management and general management responsibilities are devolved within our policies and procedure frameworks to the Chief Executive and senior members of staff. At end February 2020 the charity had 12 staff (7 FTE) with responsibility for specific projects and activities delegated across the staff team. The Chief Executive reports to the Trustees at each quarterly meeting, along with relevant staff members if required.

#### **Pay policy& life work balance**

All staff at CAfS are paid according to a graded salary scale which reflects the differences in responsibility, skills and capabilities required in various roles. The scale has been established in line with market rates for similar roles in similar organisations. The ratio between the salaries of the highest and lowest paid members of staff is less than 2:1. All of the staff in the organisation are part time and, whilst this has partly evolved due to funding availability, there is a strong belief in the benefits of this improved work life balance to employee welfare.

All staff are enrolled in the company's personal pension scheme (6% employer contribution) which has also been adopted as our auto enrolment scheme since November 2016.

As the organisation continues to expand, the Trustees plan to review the remuneration policies and practices and formalise the part time working principles. A sum has been designated from our reserves to do this during 2020-21.

#### **Related parties**

These are detailed in Note 16 to the accounts.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**  
**TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS**

The trustees (who are also directors of Cumbria Action for Sustainability for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). 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 net movement in funds for the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and 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 UK accounting standards 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 charitable company will continue in business.

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 the financial statements comply with the Companies Act 2006. 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.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

06492907 (England and Wales)

**Registered Charity number**

1123155

**Registered office**

Eden Rural Foyer  
Penrith  
Cumbria  
CA118ET

**Trustees**

D Beuzeval	Trustee
K Bentley-Brown	Trustee
Ms T Hart	
M Berners-Lee	- resigned 23.5.19
Ms M Barnett	
Ms S Lafferty	
T Boden	
A Banford	
S Hayes	- resigned 23.5.19

**Company Secretary**

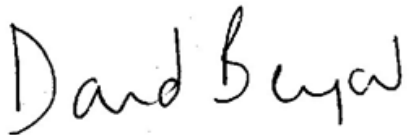
T Boden

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent examiner**

Cumbria CVS  
Shaddongate Resource Centre  
Carlisle  
Cumbria  
CA2 5TY

Approved by order of the board of trustees on .....30<sup>th</sup> November 2020..... and signed on its behalf by:

A handwritten signature in black ink, appearing to read "Dand Beyer", is written on a white background. The signature is cursive and somewhat stylized.

.....  
Trustee

Independent Examiner's Report to the Trustees of  
Cumbria Action for Sustainability

**Independent examiner's report to the trustees of Cumbria Action for Sustainability ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 29 February 2020.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of FCMA CGMA (Chartered Management Accountant) which is one of the listed bodies

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached



Alan John Stubbs  
FCMA CGMA (Chartered Management Accountant)  
Cumbria CVS  
Shaddongate Resource Centre  
Carlisle  
Cumbria  
CA2 5TY

Date: 18.12.2020

Statement of Financial Activities  
for the Year Ended 29 February 2020

		Unrestricted funds	Restricted funds	29.2.20 Total funds	28.2.19 Total funds
	Notes	£	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		1,407	20,560	21,967	19,511
<b>Charitable activities</b>	4				
Activities		17,585	236,664	254,249	239,836
Other trading activities	2	7,563	75,970	83,533	54,150
Investment income	3	<u>1,591</u>	<u>-</u>	<u>1,591</u>	<u>639</u>
<b>Total</b>		28,146	333,194	361,340	314,136
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Activities		<u>107,532</u>	<u>299,749</u>	<u>407,281</u>	<u>277,898</u>
<b>NET INCOME/(EXPENDITURE)</b>		(79,386)	33,445	(45,941)	36,238
<b>Transfers between funds</b>	15	<u>72,422</u>	<u>(72,422)</u>	<u>-</u>	<u>-</u>
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Net movement in funds</b>		(6,964)	(38,977)	(45,941)	36,238
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		134,274	108,086	242,360	206,122
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>127,310</u></u>	<u><u>69,109</u></u>	<u><u>196,419</u></u>	<u><u>242,360</u></u>

Cumbria Action for Sustainability

Balance Sheet

At 29 February 2020

		Unrestricted funds	Restricted funds	29.2.20 Total funds	28.2.19 Total funds
	Notes	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	10	263	-	263	351
Investments	11	<u>28,750</u>	<u>-</u>	<u>28,750</u>	<u>30,250</u>
		29,013	-	29,013	30,601
<b>CURRENT ASSETS</b>					
Debtors	12	31,295	-	31,295	8,066
Cash at bank and in hand		<u>95,765</u>	<u>57,026</u>	<u>152,791</u>	<u>212,732</u>
		127,060	57,026	184,086	220,798
<b>CREDITORS</b>					
Amounts falling due within one year	13	<u>(28,763)</u>	<u>12,083</u>	<u>(16,680)</u>	<u>(9,039)</u>
<b>NET CURRENT ASSETS</b>		<u>98,297</u>	<u>69,109</u>	<u>167,406</u>	<u>211,759</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>127,310</u>	<u>69,109</u>	<u>196,419</u>	<u>242,360</u>
<b>NET ASSETS</b>		<u>127,310</u>	<u>69,109</u>	<u>196,419</u>	<u>242,360</u>
<b>FUNDS</b>	15				
Unrestricted funds				127,310	134,274
Restricted funds				<u>69,109</u>	<u>108,086</u>
<b>TOTAL FUNDS</b>				<u>196,419</u>	<u>242,360</u>

The notes form part of these financial statements

Balance Sheet - continued

At 29 February 2020

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 29 February 2020.

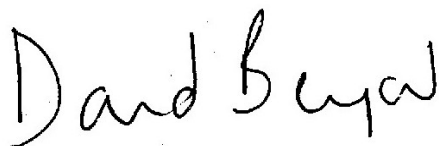
The members have not required the company to obtain an audit of its financial statements for the year ended 29 February 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees on ...30<sup>th</sup> November 2020..... and were signed on its behalf by:



.....  
Trustee

## **1. ACCOUNTING POLICIES**

### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value.

### **Income**

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

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### **Allocation and apportionment of costs**

### **Tangible fixed assets**

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

Fixtures and fittings	- 25% on reducing balance
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### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

### **Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

## **2. OTHER TRADING ACTIVITIES**

	29.2.20	28.2.19
	£	£
Fundraising events	276	-
Conference Fees	-	3,847
Earned Income	<u>83,257</u>	<u>50,303</u>
	<u>83,533</u>	<u>54,150</u>



Notes to the Financial Statements - continued  
for the Year Ended 29 February 2020

**3. INVESTMENT INCOME**

	29.2.20	28.2.19
	£	£
Other participating interests	750	-
Deposit account interest	<u>841</u>	<u>639</u>
	<u>1,591</u>	<u>639</u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

	29.2.20	28.2.19
	£	£
Grants	<u>254,249</u>	<u>239,836</u>

Grants received, included in the above, are as follows:

	29.2.20	28.2.19
	£	£
South Lakeland District Council	50,000	50,000
Lake District National Park	-	1,035
Cumbria Community Foundation	5,000	2,000
Eden District Council	8,500	-
Cumbria County Council	10,000	-
The Ebico Trust	-	27,971
Esmee Fairburn Foundation	-	49,309
Copeland Community fund	1,585	2,355
Cumbria CVS	76,395	83,365
Historic England	12,047	3,801
WRAP Rural Community Fund	-	20,000
Innovate UK	21,409	-
Energy Saving Trust	51,513	-
Coop Explore (Cooperative Foundation)	7,300	-
Electricity North West	5,500	-
NHS North Cumbria Clinical Commissioning Group	<u>5,000</u>	<u>-</u>
	<u>254,249</u>	<u>239,836</u>

**5. SUPPORT COSTS**

	Information technology £	Governance costs £	Totals £
Activities	<u>5,393</u>	<u>1,885</u>	<u>7,278</u>

**6. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	29.2.20	28.2.19
	£	£
Depreciation - owned assets	<u>88</u>	<u>117</u>

Notes to the Financial Statements - continued  
for the Year Ended 29 February 2020

**7. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 29 February 2020 nor for the year ended 28 February 2019.

**Trustees' expenses**

Trustee Expenses re-imbursed in the year were:

David Beuzeval	£ 381.20
Seonaid Lafferty	£ 16.92
Tracy Hart	£101.50

**8. STAFF COSTS**

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

	29.2.20	28.2.19
Staff	<u>9</u>	<u>6</u>

No employees received emoluments in excess of £60,000.

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	18,509	1,002	19,511
<b>Charitable activities</b>			
Activities	2,355	237,481	239,836
Other trading activities	11,095	43,055	54,150
Investment income	<u>639</u>	<u>-</u>	<u>639</u>
<b>Total</b>	32,598	281,538	314,136
 <b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Activities	<u>24,304</u>	<u>253,594</u>	<u>277,898</u>
<b>Total</b>	<u>24,304</u>	<u>253,594</u>	<u>277,898</u>
 <b>NET INCOME/(EXPENDITURE)</b>	8,294	27,944	36,238
<b>Transfers between funds</b>	<u>56</u>	<u>(56)</u>	<u>-</u>
 <b>Net movement in funds</b>	8,350	27,888	36,238

Notes to the Financial Statements - continued  
for the Year Ended 29 February 2020

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	125,924	80,198	206,122
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>134,274</u>	<u>108,086</u>	<u>242,360</u>

10. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
<b>COST</b>	
At 1 March 2019 and 29 February 2020	<u>11,177</u>
<b>DEPRECIATION</b>	
At 1 March 2019	10,826
Charge for year	<u>88</u>
At 29 February 2020	<u>10,914</u>
<b>NET BOOK VALUE</b>	
At 29 February 2020	<u>263</u>
At 28 February 2019	<u>351</u>

11. FIXED ASSET INVESTMENTS

	Unlisted investments £
<b>MARKET VALUE</b>	
At 1 March 2019	30,250
Disposals	<u>(1,500)</u>
At 29 February 2020	<u>28,750</u>
<b>NET BOOK VALUE</b>	
At 29 February 2020	<u>28,750</u>
At 28 February 2019	<u>30,250</u>

There were no investment assets outside the UK.

Notes to the Financial Statements - continued  
for the Year Ended 29 February 2020

**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	29.2.20	28.2.19
	£	£
Trade debtors	30,086	4,735
Other debtors	<u>1,209</u>	<u>3,331</u>
	<u>31,295</u>	<u>8,066</u>

**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	29.2.20	28.2.19
	£	£
Bank loans and overdrafts (see note 14)	-	156
Trade creditors	14,549	6,707
Other creditors	740	-
Accrued expenses	<u>1,391</u>	<u>2,176</u>
	<u>16,680</u>	<u>9,039</u>

**14. LOANS**

An analysis of the maturity of loans is given below:

	29.2.20	28.2.19
	£	£
Amounts falling due within one year on demand:		
Bank overdraft	<u>-</u>	<u>156</u>

Notes to the Financial Statements - continued  
for the Year Ended 29 February 2020

## 15. MOVEMENT IN FUNDS

	At 1.3.19 £	Net movement in funds £	Transfers between funds £	At 29.2.20 £
<b>Unrestricted funds</b>				
General fund	134,274	(96,204)	89,240	127,310
Miscellaneous	-	16,818	(16,818)	-
	134,274	(79,386)	72,422	127,310
<b>Restricted funds</b>				
Cumbria Green Build Programme	-	5,290	(4,567)	723
Community Energy Cumbria	1,458	1,528	(1,142)	1,844
Community Energy Support South Lakeland	8,656	21,623	(14,063)	16,216
Rebuilding Together	22,924	30,243	(18,169)	34,998
Alston Moor Greenprint	39,043	(33,506)	(3,194)	2,343
Brampton Community Hydro P43	15,068	(15,000)	(68)	-
Energy Events	3,402	(1,958)	(1,444)	-
Melbreak Hydro	13,174	(13,174)	-	-
LEAP	1,460	12,779	(9,043)	5,196
Cold to Cosy	4,391	2,264	(12,669)	(6,014)
LDNPA and ENW Event	(1,490)	3,031	(1,541)	-
Energy Local Alston Moor	-	178	(178)	-
Community Housing Hub	-	4,478	(3,375)	1,103
Climate Literacy	-	2,914	(1,545)	1,369
Warm Homes Eden	-	16,102	(4,250)	11,852
SOSCI EV Project	-	(4,528)	(4,521)	(9,049)
Zero Carbon Partnership	-	(2,580)	2,580	-
Space to Connect	-	3,761	(233)	3,528
Greener Schools Project	-	-	5,000	5,000
	108,086	33,445	(72,422)	69,109
<b>TOTAL FUNDS</b>	<u>242,360</u>	<u>(45,941)</u>	<u>-</u>	<u>196,419</u>

Notes to the Financial Statements - continued  
for the Year Ended 29 February 2020

**15. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	1,741	(97,945)	(96,204)
Miscellaneous	<u>26,405</u>	<u>(9,587)</u>	<u>16,818</u>
	28,146	(107,532)	(79,386)
<b>Restricted funds</b>			
Cumbria Green Build Programme	23,218	(17,928)	5,290
Community Energy Cumbria	5,420	(3,892)	1,528
Community Energy Support South Lakeland	45,500	(23,877)	21,623
Rebuilding Together	79,442	(49,199)	30,243
Alston Moor Greenprint	(982)	(32,524)	(33,506)
Energy Events	1,280	(3,238)	(1,958)
Melbreak Hydro	-	(13,174)	(13,174)
LEAP	38,894	(26,115)	12,779
Cold to Cosy	51,513	(49,249)	2,264
LDNPA and ENW Event	5,800	(2,769)	3,031
Energy Local Alston Moor	2,100	(1,922)	178
Community Housing Hub	12,606	(8,128)	4,478
Climate Literacy	8,914	(6,000)	2,914
Warm Homes Eden	27,500	(11,398)	16,102
SOSCI EV Project	21,409	(25,937)	(4,528)
Zero Carbon Partnership	2,280	(4,860)	(2,580)
Space to Connect	8,300	(4,539)	3,761
Brampton Community Hydro P43	<u>-</u>	<u>(15,000)</u>	<u>(15,000)</u>
	333,194	(299,749)	33,445
<b>TOTAL FUNDS</b>	<u>361,340</u>	<u>(407,281)</u>	<u>(45,941)</u>

**15. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

	At 1.3.18 £	Net movement in funds £	Transfers between funds £	At 28.2.19 £
<b>Unrestricted Funds</b>				
General fund	124,330	(10,820)	20,764	134,274
Miscellaneous	<u>1,594</u>	<u>19,114</u>	<u>(20,708)</u>	<u>-</u>
	125,924	8,294	56	134,274
<b>Restricted Funds</b>				
Cumbria Green Build Programme	(1,500)	1,500	-	-
Community Energy Cumbria	1,458	-	-	1,458
Community Energy Support South Lakeland	5,952	2,704	-	8,656
Energy Saving at Home	5,398	(5,398)	-	-
Draught-proofing Research	(700)	6,177	(5,477)	-
Rebuilding Together	14,558	6,072	2,294	22,924
Alston Moor Greenprint	37,094	1,949	-	39,043
Climate Change Attitudes P39	2,500	(150)	(2,350)	-
Brampton Community Hydro P43	15,438	(370)	-	15,068
Energy Events	-	3,402	-	3,402
Melbreak Hydro	-	13,174	-	13,174
LEAP	-	1,460	-	1,460
Cold to Cosy	-	(1,086)	5,477	4,391
LDNPA and ENW Event	<u>-</u>	<u>(1,490)</u>	<u>-</u>	<u>(1,490)</u>
	80,198	27,944	(56)	108,086
<b>TOTAL FUNDS</b>	<u><u>206,122</u></u>	<u><u>36,238</u></u>	<u><u>-</u></u>	<u><u>242,360</u></u>

Notes to the Financial Statements - continued  
for the Year Ended 29 February 2020

**15. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	1,389	(12,209)	(10,820)
Miscellaneous	<u>31,209</u>	<u>(12,095)</u>	<u>19,114</u>
	32,598	(24,304)	8,294
<b>Restricted funds</b>			
Cumbria Green Build Programme	5,884	(4,384)	1,500
Community Energy Cumbria	2,500	(2,500)	-
Community Energy Support South Lakeland	34,000	(31,296)	2,704
Energy Saving at Home	14,251	(19,649)	(5,398)
Draught-proofing Research	15,720	(9,543)	6,177
Rebuilding Together	87,166	(81,094)	6,072
Alston Moor Greenprint	50,327	(48,378)	1,949
Rubbish Rebels	15,290	(15,290)	-
Climate Change Attitudes P39	-	(150)	(150)
Brampton Community Hydro P43	-	(370)	(370)
Energy Events	16,000	(12,598)	3,402
Estate Energy Work	10,000	(10,000)	-
Melbreak Hydro	20,000	(6,826)	13,174
LEAP	5,400	(3,940)	1,460
Share Issue	5,000	(5,000)	-
Cold to Cosy	-	(1,086)	(1,086)
LDNPA and ENW Event	<u>-</u>	<u>(1,490)</u>	<u>(1,490)</u>
	281,538	(253,594)	27,944
<b>TOTAL FUNDS</b>	<u><u>314,136</u></u>	<u><u>(277,898)</u></u>	<u><u>36,238</u></u>



Notes to the Financial Statements - continued  
for the Year Ended 29 February 2020

**15. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.3.18 £	Net movement in funds £	Transfers between funds £	At 29.2.20 £
<b>Unrestricted funds</b>				
General fund	124,330	(107,024)	110,004	127,310
Miscellaneous	1,594	35,932	(37,526)	-
<b>Restricted funds</b>				
Cumbria Green Build Programme	(1,500)	6,790	(4,567)	723
Community Energy Cumbria	1,458	1,528	(1,142)	1,844
Community Energy Support South Lakeland	5,952	24,327	(14,063)	16,216
Energy Saving at Home	5,398	(5,398)	-	-
Draught-proofing Research	(700)	6,177	(5,477)	-
Rebuilding Together	14,558	36,315	(15,875)	34,998
Alston Moor Greenprint	37,094	(31,557)	(3,194)	2,343
Climate Change Attitudes P39	2,500	(150)	(2,350)	-
Brampton Community Hydro P43	15,438	(15,370)	(68)	-
Energy Events	-	1,444	(1,444)	-
LEAP	-	14,239	(9,043)	5,196
Cold to Cosy	-	1,178	(7,192)	(6,014)
LDNPA and ENW Event	-	1,541	(1,541)	-
Energy Local Alston Moor	-	178	(178)	-
Community Housing Hub	-	4,478	(3,375)	1,103
Climate Literacy	-	2,914	(1,545)	1,369
Warm Homes Eden	-	16,102	(4,250)	11,852
SOSCI EV Project	-	(4,528)	(4,521)	(9,049)
Zero Carbon Partnership	-	(2,580)	2,580	-
Space to Connect	-	3,761	(233)	3,528
Greener Schools Project	-	-	5,000	5,000
	<u>80,198</u>	<u>61,389</u>	<u>(72,478)</u>	<u>69,109</u>
<b>TOTAL FUNDS</b>	<u>206,122</u>	<u>(9,703)</u>	<u>-</u>	<u>196,419</u>

Notes to the Financial Statements - continued  
for the Year Ended 29 February 2020

**15. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	3,130	(110,154)	(107,024)
Miscellaneous	57,614	(21,682)	35,932
	<hr/>	<hr/>	<hr/>
	60,744	(131,836)	(71,092)
<b>Restricted funds</b>			
Cumbria Green Build Programme	29,102	(22,312)	6,790
Community Energy Cumbria	7,920	(6,392)	1,528
Community Energy Support South Lakeland	79,500	(55,173)	24,327
Energy Saving at Home	14,251	(19,649)	(5,398)
Draught-proofing Research	15,720	(9,543)	6,177
Rebuilding Together	166,608	(130,293)	36,315
Alston Moor Greenprint	49,345	(80,902)	(31,557)
Rubbish Rebels	15,290	(15,290)	-
Energy Events	17,280	(15,836)	1,444
Estate Energy Work	10,000	(10,000)	-
Melbreak Hydro	20,000	(20,000)	-
LEAP	44,294	(30,055)	14,239
Share Issue	5,000	(5,000)	-
Cold to Cosy	51,513	(50,335)	1,178
LDNPA and ENW Event	5,800	(4,259)	1,541
Energy Local Alston Moor	2,100	(1,922)	178
Community Housing Hub	12,606	(8,128)	4,478
Climate Literacy	8,914	(6,000)	2,914
Warm Homes Eden	27,500	(11,398)	16,102
SOSCI EV Project	21,409	(25,937)	(4,528)
Zero Carbon Partnership	2,280	(4,860)	(2,580)
Space to Connect	8,300	(4,539)	3,761
Climate Change Attitudes P39	-	(150)	(150)
Brampton Community Hydro P43	-	(15,370)	(15,370)
	<hr/>	<hr/>	<hr/>
	614,732	(553,343)	61,389
<b>TOTAL FUNDS</b>	<u>675,476</u>	<u>(685,179)</u>	<u>(9,703)</u>

**16. RELATED PARTY DISCLOSURES**

During the year the charity purchased goods and services from:

- \* Eden Lighthouse where both partners are employees of the charity (Value of goods/service £618.00).
- \* Katie Lukas who is the spouse of an employee of the charity (Value of goods/service £2740).
- \* Stephen Graham who is the spouse of an employee of the charity (Value of goods/service £69.75).
- \* The Country Coffee Shop where one of the owners is an employee of the charity and one of the Directors is the spouse of an employee of the charity (Value of goods/service £92.25).
- \* Fellside Flower Company where an owner is an employee of the Charity (Value of goods/service £200).
- \* Small World Consulting where one of the Directors was a Trustee of the charity (Value of goods/service £1342).

The charity provided administrative services to

- \* Community Energy Cumbria where two of their Directors are employees of the charity (Value of goods/service £2570).
- \* Burneside Community Energy where one of their Directors is an employee of the charity (Value of goods/service £2970).

Detailed Statement of Financial Activities  
for the Year Ended 29 February 2020

	29.2.20 £	28.2.19 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	21,967	19,511
<b>Other trading activities</b>		
Fundraising events	276	-
Conference Fees	-	3,847
Earned Income	<u>83,257</u>	<u>50,303</u>
	83,533	54,150
<b>Investment income</b>		
Other participating interests	750	-
Deposit account interest	<u>841</u>	<u>639</u>
	1,591	639
<b>Charitable activities</b>		
Grants	<u>254,249</u>	<u>239,836</u>
<b>Total incoming resources</b>	361,340	314,136
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	201,265	145,335
Social security	11,726	7,171
Pensions	12,078	9,274
Property Costs	4,878	4,922
Insurance	1,501	1,023
Telephone	1,965	1,791
Postage and stationery	828	1,382
Travel and Subsistence	7,260	4,076
Advertising & Promotion	6,365	7,957
Consultancy Fees	92,464	50,248
Project partner fees	26,118	28,865
Equipment Capital & Repairs	6,816	4,442
Conferences and meetings	1,772	653
Staff Recruitment	2,948	-
Staff Training	2,206	306
Event & Speaker Costs	18,553	5,871
Volunteer Expenses	827	351
Contingency	345	-
Fixtures and fittings	<u>88</u>	<u>117</u>
	400,003	273,784
<b>Support costs</b>		

Cumbria Action for Sustainability

Detailed Statement of Financial Activities  
for the Year Ended 29 February 2020

	29.2.20 £	28.2.19 £
<b>Information technology</b>		
Equipment / IT Support	5,393	3,004
<b>Governance costs</b>		
Governance & Trustee Costs	<u>1,885</u>	<u>1,110</u>
<b>Total resources expended</b>	407,281	277,898
	<hr/>	<hr/>
<b>Net (expenditure)/income</b>	<u>(45,941)</u>	<u>36,238</u>