

REGISTERED COMPANY NUMBER: 02304802 (England and Wales)
REGISTERED CHARITY NUMBER: 701982

Report of the Trustees and
Financial Statements
for the Year Ended 31st March 2020
for
THE CELLAR TRUST

Riley & Co Limited
Statutory Auditor Chartered Accountants
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW

THE CELLAR TRUST

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for the Year Ended 31st March 2020

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Report of the Trustees
for the Year Ended 31st March 2020

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 31st March 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity are:

- To promote, protect and safeguard good mental health amongst and support the rehabilitation of people in the district of Bradford and elsewhere ("the area of benefit") who are or have been mentally ill or who are at risk of becoming mentally ill ("the beneficiaries").
- To relieve poverty and distress arising among the beneficiaries.

The objects will be achieved by providing education and training facilities, workshop facilities, crisis response and psychological therapy services and other appropriate assistance to assist the beneficiaries in increasing their independence and enhancing their quality of life, and improving their employment prospects.

Summary of main activities

The Cellar Trust delivers in 3 main areas:

- Pathways to employment: a range of support for people on their journey towards employment including employer engagement and training, and job retention
- Crisis and specialist support: a range of support for people in emotional distress or crisis (including Haven, support for A&E)
- Wellbeing: a range of support and activities to enhance psychological wellbeing

Public benefit

The Charity is constituted as a company limited by guarantee and is therefore governed by a memorandum and articles of association. These were updated in 2016 when the organisation made some minor adjustments to the articles of association.

The aims, objectives and activities of the charity are reviewed annually and assessed. When reviewing the aims and objectives of the charity and in planning future activities, the trustees have complied with the duty in section 17 of the Charities Act 2011 to have due respect to public benefit guidance published by the Commission.

Report of the Trustees
for the Year Ended 31st March 2020

ACHIEVEMENT AND PERFORMANCE

Charitable activities

This is the second year of delivery of the new strategic plan (2018-2021).

The Cellar Trust vision

Our vision is to deliver joined up, high quality mental health support for people when they need it.

The Cellar Trust mission

Our mission is to give people struggling with their mental health the support they need, so that they can live positively and independently, and build their own brighter future.

Our values

Our values underpin everything that we do:

- Respect
- Hope
- Partnership
- Continuous improvement
- Dedication

Our strategic principles will collectively underpin our goals:

Strategic principle 1: We will make it easier to access our support

- The Pathways to Employment Team have continued to move more of their activity out into the community (as opposed to the Shipley building), which includes Job Clubs delivered in a range of other community organisations, as well as in Job Centres themselves.
- Over the past 2 years, The Cellar Trust (TCT) has invested significantly in digital developments and, in the light of COVID-19 had to deliver the majority of its services remotely via telephone or video conference. As part of the COVID response which began in March, services were redesigned to meet the changing needs of clients, with enhanced outreach calls as well as new support services put in place, working with other voluntary sector colleagues to support individuals with serious mental illness.
- TCT has continued to enhance its digital training offer, launching a range of online courses and support groups, which are now available across the District. The crisis support group will be delivered in partnership with Sharing Voices Bradford to enable the content to be facilitated in a range of community languages.

Strategic principle 2: We will champion lived expertise and peer support

- Since 2016, TCT has established and grown peer support as a key part of the workforce, with employed peer workers making up 87% of our frontline staff, and working across all of our services. TCT has continued to develop its best practice around peer support employment and infrastructure, enhancing practice around supervision, reflective practice and training.
- Heather Tattersall (Director of Client Services) has been part of the Health Education England (HEE) Steering Group for peer support as a new workforce, and has co-authored a HEE commissioned think piece on peer support in crisis services.
- We ran 42 Peer Support sessions, with a total attendance of 236 people.

Report of the Trustees
for the Year Ended 31st March 2020

Strategic principle 3: We will influence wider mental health service design and delivery

- The Haven model was cited by the NHS England (NHSE) policy team in terms of its influence on the recommendations in the NHS Long Term Plan to roll out Safe Spaces/Crisis Cafes, and TCT is part of the NHS England Crisis Services Expert Reference Group.
- Kim Shutler (CEO) is a member of the NHS England Adult Mental Health Steering Group.
- Linda Haynes (Director of Client Services) acts in a clinical advisory capacity around psychological therapies and serious mental illness for NHS England.

Our strategic goals are the key areas we will focus on:

Strategic goal 1: We will develop and expand our support for people on their journey into employment

- The team supported 292 people, delivering 3,853 interventions, during this period, many of which were experiencing multiple and complex social barriers to employment.
- 42% of clients were referred for pre-employment support, 42% for employment support and 16% for work retention support.
- 163 of these people were supported on our 1-1 case load.
- We delivered 169 sessions of training including personal development, employment skills, IT Clubs and Job Clubs.
- 30% of clients moved into volunteering or undertook a work placement.
- Out of the 69 clients who were supported in the employment part of the service, 46% secured paid employment or retained employment after long term absence.

Strategic goal 2: We will invest in and champion new and better ways of delivering support for people in distress

- Haven has continued to thrive as a service, working alongside other Safe Space partners and statutory services. This year it delivered 4,156 sessions of support to 2,755 different people which is a significant year on year increase in delivery (2367 sessions delivered to 1,000 people in 2018/2019). This has been possible due to continuous review and development of our service delivery model, including work to reduce our rate of 'did not attend' appointments.
- The service continues to achieve consistently outstanding feedback - particularly highlighting the peer support delivery.
- Haven continues to experience demands which exceed capacity which is a challenge in the crisis service and we have continued to develop the service model to look for different ways to increase the offer. This has, in the light of Covid, become a further challenge.
- As part of the Multi-Agency-Team-Service (MAST) which is a collaboration with Project 6, Age UK, Bradford Teaching Hospital and Airedale Hospital, Bradford District Foundation Care Trust (BDCFT) and Bradford Council Adult Services, has been extended and now delivers targeted intensive support in the community to people who frequently use A&E, as well as support within the hospitals themselves. During this period, alongside partners, we delivered 752 sessions of support to 448 different people.

Strategic goal 3: We will establish a new Being Well programme

- TCT delivers a telehealth service using guided self-help as part of the My Wellbeing College. This year the team supported 639 people, delivering 3,509 sessions of guided support.
- TCT have had peer support workers embedded in the My Wellbeing College Enrolment Team since August 2017, with the aim to ensure that clients accessing therapy for the first time can speak to someone with lived experience from the first point of contact. 3,708 assessments were delivered in 2019-2020. This team is now up to 8 people and we are proud that a number of the team have moved on into mainstream mental health roles within BDCFT. There is consistently excellent feedback regarding the peer support.

Report of the Trustees
for the Year Ended 31st March 2020

- The team have expanded their training and course offer to clients, reviewing the range of training and group support, and developing new packages which are more accessible to wider members of the public struggling with their mental health. These range from the self-development courses, to those which are specific to employment and more specialist courses around crisis. This has included investment in the digitisation of courses. In this period we have delivered 169 self-development courses, Job Club and IT Clubs, with 509 attendances.

Strategic goal 4: We will ensure a thriving and sustainable organisation

TCT has had another positive year, despite the context of a challenging financial climate and ending the year with a pandemic. At a national and local level, sustainability continues to be a challenge due to the nature of short-term funding and increased competition, however, as an organisation we continue to focus on innovation, partnership and diversification as a way to further develop our work and enhance the support we can offer to our community. We have continued to focus our growth and development around our core strategic pillars, but also in line with our values, to look for opportunities to develop through close partnerships with other voluntary organisations with specialisms or locality focused experience.

As TCT has grown and developed, in the past 12 months we have developed a new approach to fundraising, with external support for bid writing, and the recruitment of an internal community fundraiser.

Funding sources

- Two of our principal funding sources from Bradford City, Bradford District and Airedale, Wharfedale and Craven Clinical Commissioning Groups (CCG's) were uplifted slightly in line with the increased NHS England investment into mental health of 5.6%. Both CCG contracts are in place until the end of March 2021 and are currently being reviewed alongside the other voluntary and community sector contracts in the District.
- Our Bradford Metropolitan District Council (BMDC) was renewed at the same level £81,400 as the previous year and has been extended until March 2022. Following the end of the European Structural and Investment Fund contract (ESIF): STEPs to Employment (December 2019) our BMDC funding was utilised as match funding to secure additional employment funding which is in place until August 2022.
- The BDCFT My Wellbeing College Contract is in place until October 2021.
- The shop and the café both delivered above target this year but remain non-profitable operations. see the further notes on page 6 for post year-end decisions in relation to shop and café.
- There has been a continued strong performance in fundraising in the past year which, in the case of bid writing has continued into the COVID period. There have, however, been challenges with community fundraising with changes in staffing, and reduced opportunities linked to COVID.

HR and volunteering

- It is notable that we have continued to grow our staff team during this year, with 54 paid staff now employed on a substantive basis, (the equivalent of 42 full-time equivalent staff) at the end of March 2020, in addition to bank staff. 77% of our colleagues work part-time.
- With the growth in staffing, it has been crucial to develop our HR infrastructure which has included increased investment in HR staffing, as well as continued development of our policies. We have also continued to develop our staff wellbeing and engagement offer.
- In a recent staff survey, which was specifically in response to the Covid period, 100% of staff were positive about the organisation's response to Covid and were proud to work for TCT. 95% reported that they had felt well supported during that period.

Report of the Trustees
for the Year Ended 31st March 2020

Estates and IT

- Rental income has increased by £19,120 following the investment in 2019 in a new lettable office suite and has been operating for a full year, however, during this period we were approached by our tenant at Scott Street with an offer to purchase the building. The agreement to proceed with the sale was agreed after the year end and is now near completion.
- TCT continues to invest in IT infrastructure with £19717 invested during the financial period and further investment during the COVID crisis. This has enabled staff to work on agile basis which has clearly been invaluable in the light of COVID.

Profile and influence

- Award for Cross Sector Partnership of the Year. The CEO has also been featured in Third Sector Magazine, the Yorkshire Post, and ITV News and speaks regularly at national conferences. TCT has a growing national reputation and in October 2019 won The Charity Times
- Kim Shutler (CEO) plays a prominent position in the local Voluntary and Community Sector and is the Chair of the VCS Assembly which includes representing the sector on Wellbeing Board, Health and Care Executive and, during COVID, the Gold Command.

FINANCIAL REVIEW

Review of financial position

TCT had a successful year seeing income growth of 19% to £1,439,623 (2019: £1,204,738) with further investment in our IT infrastructure and online capabilities,

The Statement of Financial Activities shows a modest surplus for the year of £2,747 after charging depreciation of £20,162 and total reserves stand at £713,676 (2019: £710,929) at 31st March 2020 which takes the organisation to just below the upper limit of the established policy.

The continued positive position has come about as a result of a number of changes made at TCT over recent years, improved efficiencies, investment in fundraising infrastructure and growth in grant and contract income. The main area of growth this year was due to the uplifts in our CCG contracts, the improved rental yield and the additional grants received from various sources.

The organisation continues to operate in a challenging financial climate which includes significant cuts to health and social care funding, however, partnerships with the NHS in particular have been beneficial for the organisation and lead to continued growth. The short term nature of grant and contract funding continues to pose an amount of uncertainty for all charitable organisations. However, the Board of Trustees are confident that the recent developments, as well as future plans for The Cellar Trust, enable the organisation to best manage these risks.

Principal funding sources

The main funding for the year was received from Bradford City, Bradford District and Airedale, Wharfedale and Craven Clinical Commissioning Groups (CCGs) and Bradford Metropolitan District Council (BMDC), and Bradford District Foundation Care Trust (BDFCT): a total of £889,486. The Cellar Trust generates additional income through property rental and fundraising activities.

Reserves policy

The trustees have established a reserves policy whereby free reserves held by the charity should equate to three to six months of the resources expended, which equates to £359,219 to £718,438 (based on 2019/20 figures) in reserves. When considering this level of reserve they have considered the potential liabilities and assets of the business and importantly the requirement for flexibility in the current Covid 19 environment.

This level of reserve the trustees are of the opinion that they would be able to honour their commitments to staff, creditors and to have sufficient funds to have a flexible approach to the aims of the Trust in this current Covid 19 environment.

Report of the Trustees
for the Year Ended 31st March 2020

FINANCIAL REVIEW

Going concern

The charity obtained funding from Bradford City, Bradford District and Airedale, Wharfedale and Craven CCGs, Bradford Metropolitan District Council (BMDC) and Bradford District Foundation Care Trust. In addition, the Trust has secured significant funding from other Trust and Foundations and continues to obtain lease rental on surplus property.

Significant work has been undertaken by the Senior Leadership Team (SLT) and the Board of Trustees since the start of the COVID-19 pandemic to review the financial position and sustainability of the organisation. 12 month upfront payments were received from the CCGs and BMDC, to support the cash flow, and TCT has been successful in raising additional COVID-19 funds through Trusts and Foundations. At the same time, the Board have taken early but measured decisions regarding the viability of some of our activities which has resulted in the permanent closure of the Charity Shop, as well as the Woodwork and Horticulture activity. In addition, significant changes have been made to the staffing and operations of the Cellar Trust café. There have been three redundancies during this period, with other colleagues successfully redeployed within the organisation.

Conversely, TCT has during this period also been successful in securing a further contract with BMDC as the lead provider for mental health training across the District, which will lead to a level of growth and development in 2020/21. The Board and SLT have developed a revised three year budget, with assessment of risk as far as is practicable. This is underpinned by a 12 month rolling cash flow forecast.

On this basis the Trustees consider it appropriate to prepare the financial statements on the going concern basis.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Charity constitution

The Cellar Trust is constituted as a company limited by guarantee, registered number 02304802, and is governed by its Memorandum and Articles of Association, the company limited by guarantee was incorporated on 13 October 1988.

The charity is registered with the Charity Commission, registered number 701982, the charity was registered on 19 September 1989.

Recruitment and appointment of new trustees

All directors of the business are also trustees of the charity and members of the Board of Trustees.

New trustees are recruited and co-opted onto the Board by the existing trustees with their appointment confirmed at the Annual General Meeting. There is an ongoing commitment to seek out individuals who can strengthen the Board and bring complementary skills to the team, as such the Board have appointed additional members in 2019/20. The Board have recognised the need to focus on diversity (particularly ethnicity, age and gender) and have taken steps to do this. Further appointments will be made later in 2020/21.

All directors give their time voluntarily. Any expenses reclaimed by directors from the charity are set out in the notes to these financial statements.

Report of the Trustees
for the Year Ended 31st March 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

Trustees retain overall responsibility for the business affairs of the organisation with roles and responsibilities clearly laid out in the Board Roles and Competencies.

The Chief Executive Officer is responsible to Board for matters that are delegated to management. Unless prevented by law, regulatory requirement, or The Cellar Trust's own Memorandum and Articles, the Board may choose to delegate matters to Committees or individual Trustees including the specific responsibilities of the Chair, Vice-Chair and Treasurer.

The CEO and members of the senior leadership team have day to day responsibility for the leadership and operational delivery of the Charity.

Board development including induction and training of trustees

The induction programme for new trustees includes a formal briefing with the Chief Executive and Chair of the Board. An induction pack is also available for new trustees.

The ongoing development needs of the trustees are reviewed on an annual basis, or as appropriate to ensure that the trustees are familiar with any new development or legislation affecting their role, and that the board is developed to ensure high performance and strong governance.

The Board recognised the need for further diversification in TCT governance and as such in 2020 have implemented a new approach to Board recruitment, induction and development. The Board hope that this will lead to a significant change in the under-representation of BAME colleagues on the Board.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Liability of Members

Every member of the charity undertakes to contribute to the assets of the charity in the event of it being wound up during the time he/she is a member, or within one year afterwards, for the payment of the debts and liabilities of the charity contracted before the time at which he/she ceases to be a member and of the costs, charges and expenses of winding up the charity, and for the adjustments of the rights of the contributors among themselves such amount as may be required, not exceeding £1.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
02304802 (England and Wales)

Registered Charity number
701982

Registered office
The Old School
Farfield Road
Shipley
West Yorkshire
BD18 4QP

Report of the Trustees
for the Year Ended 31st March 2020

Trustees

W D Ault (Treasurer) (resigned 30/7/19)
J M Bridgeman
R J Carroll (appointed 21/10/19)
C P E Chadwick (resigned 5/4/20)
L Flatman
C M Freeth (resigned 4/6/19)
M James (Chair)
A Karim (appointed 17/12/19)
J L Nixon
K Priestley
C Richmond
H M Rolo (appointed 30/7/19)

Auditors

Riley & Co Limited
Statutory Auditor Chartered Accountants
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW

Solicitors

Irwin Mitchell
2 Wellington Place
Leeds
LS1 4BZ

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of The Cellar Trust for the purposes of company law) are responsible for preparing the Report of the Trustees and the 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 which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that 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.

THE CELLAR TRUST (REGISTERED NUMBER: 02304802)

Report of the Trustees
for the Year Ended 31st March 2020

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Riley & Co Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 23rd November 2020 and signed on its behalf by:

H M Rolo - Trustee

Opinion

We have audited the financial statements of The Cellar Trust (the 'charitable company') for the year ended 31st March 2020 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st March 2020 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 20 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Report of the Independent Auditors to the Members of
The Cellar Trust (Registered number: 02304802)

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Report of the Independent Auditors to the Members of
The Cellar Trust (Registered number: 02304802)

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Victoria Atkinson BA FCA (Senior Statutory Auditor)
for and on behalf of Riley & Co Limited
Statutory Auditor Chartered Accountants
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW

25th November 2020

THE CELLAR TRUST

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31st March 2020

		Unrestricted funds £	Restricted funds £	31/3/20 Total funds £	31/3/19 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	1,034,144	180,838	1,214,982	1,027,826
Charitable activities	4				
Other charitable activities		144,304	-	144,304	116,122
Investment income	3	79,954	-	79,954	60,790
Other income		383	-	383	-
Total		1,258,785	180,838	1,439,623	1,204,738
EXPENDITURE ON					
Raising funds	5	60,456	30,000	90,456	37,613
Charitable activities	6				
Crisis Management		352,494	-	352,494	228,872
Pathway to Employment		352,808	-	352,808	326,393
Wellbeing		267,285	-	267,285	211,849
Other charitable activities		221,721	152,112	373,833	349,490
Total		1,254,764	182,112	1,436,876	1,154,217
NET INCOME/(EXPENDITURE)		4,021	(1,274)	2,747	50,521
Transfers between funds	18	(14,197)	14,197	-	-
Net movement in funds		(10,176)	12,923	2,747	50,521
RECONCILIATION OF FUNDS					
Total funds brought forward		704,813	6,116	710,929	660,408
TOTAL FUNDS CARRIED FORWARD		694,637	19,039	713,676	710,929

The notes form part of these financial statements

THE CELLAR TRUST (REGISTERED NUMBER: 02304802)

Statement of Financial Position
31st March 2020

	Notes	31/3/20 £	31/3/19 £
FIXED ASSETS			
Tangible assets	12	488,928	489,373
CURRENT ASSETS			
Stocks	13	-	782
Debtors: amounts falling due within one year	14	352,104	277,011
Cash at bank and in hand		209,677	64,888
		<u>561,781</u>	<u>342,681</u>
CREDITORS			
Amounts falling due within one year	15	(337,033)	(121,125)
		<u>224,748</u>	<u>221,556</u>
NET CURRENT ASSETS			
		<u>224,748</u>	<u>221,556</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		713,676	710,929
NET ASSETS		<u>713,676</u>	<u>710,929</u>
FUNDS	18		
Unrestricted funds:			
General fund		224,246	220,387
Designated funds - Property		470,392	484,426
		<u>694,638</u>	<u>704,813</u>
Restricted funds		19,038	6,116
		<u>19,038</u>	<u>6,116</u>
TOTAL FUNDS		<u>713,676</u>	<u>710,929</u>

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 and authorised for issue on 23rd November 2020 and were signed on its behalf by:

H M Rolo - Trustee

The notes form part of these financial statements

THE CELLAR TRUST

Statement of Cash Flows
for the Year Ended 31st March 2020

	Notes	31/3/20 £	31/3/19 £
Cash flows from operating activities			
Cash generated from operations	1	164,361	(114,785)
Net cash provided by/(used in) operating activities		164,361	(114,785)
Cash flows from investing activities			
Purchase of tangible fixed assets		(19,717)	(97,770)
Interest received		145	100
Net cash used in investing activities		(19,572)	(97,670)
Change in cash and cash equivalents in the reporting period		144,789	(212,455)
Cash and cash equivalents at the beginning of the reporting period		64,888	277,343
Cash and cash equivalents at the end of the reporting period		209,677	64,888

The notes form part of these financial statements

THE CELLAR TRUST

Notes to the Statement of Cash Flows
for the Year Ended 31st March 2020

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31/3/20 £	31/3/19 £
Net income for the reporting period (as per the Statement of Financial Activities)	2,747	50,521
Adjustments for:		
Depreciation charges	20,163	15,808
Interest received	(145)	(100)
Decrease/(increase) in stocks	782	(264)
Increase in debtors	(75,094)	(198,133)
Increase in creditors	215,908	17,383
Net cash provided by/(used in) operations	<u>164,361</u>	<u>(114,785)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/19 £	Cash flow £	At 31/3/20 £
Net cash			
Cash at bank and in hand	<u>64,888</u>	<u>144,789</u>	<u>209,677</u>
	<u>64,888</u>	<u>144,789</u>	<u>209,677</u>
Total	<u>64,888</u>	<u>144,789</u>	<u>209,677</u>

The notes form part of these financial statements

THE CELLAR TRUST

Notes to the Financial Statements for the Year Ended 31st March 2020

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 2019)', 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.

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.

Donated services or facilities are recognised when the charity has the 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 reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' report for more information about their contribution.

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 the receipt.

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.

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

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

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.

Raising funds

The costs of raising funds relate to the costs of running the Charity's shop and of costs relating to specific fundraising events and activities.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the deliverance of its activities and services for its beneficiaries. It includes both costs that can be directly allocated to such activities and those costs of an indirect nature necessary to support them.

THE CELLAR TRUST

Notes to the Financial Statements - continued for the Year Ended 31st March 2020

1. ACCOUNTING POLICIES - continued

Governance costs

Governance costs include those costs incurred in the governance of the charity and its assets and are primarily associated 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	-	Straight line over 50 years and Straight line over 30 years
Plant and machinery	-	Straight line over 4 years
Fixtures and fittings	-	Straight line over 4 years
Computer equipment	-	Straight line over 3 years

It is the policy of the charity to capitalise fixed assets costing more than £1,000.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

No value is included within these financial statements in relation to stock held at the charity's second hand shop.

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.

Designated funds are unrestricted funds that have been earmarked by the trustees for a particular purpose.

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 any restricted 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.

Financial instruments

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

THE CELLAR TRUST

Notes to the Financial Statements - continued
for the Year Ended 31st March 2020

2. DONATIONS AND LEGACIES

	31/3/20	31/3/19
	£	£
Donations	50,922	39,164
Grants	1,164,060	988,662
	<u>1,214,982</u>	<u>1,027,826</u>

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

	31/3/20	31/3/19
	£	£
A M Fenton Trust	-	1,999
Awards for All - Community Cafe Heroes (Project ID : 0010369622)	9,937	-
Beamsley Trust	-	1,350
Bernard Sunley	-	10,000
Bradford Clinical Commissioning Group	171,081	162,008
Bradford District Care Foundation Trust	637,005	589,441
Bradford VCS Alliance	-	384
City of Bradford MDC	91,400	81,400
Damartex	-	5,000
Davis Foundation	2,500	-
Department of Health	99,610	-
Department of Work and Pensions	-	1,558
D'Oyly Charitable Trust	4,000	-
Garfield Weston Foundation	20,000	-
George A Moore	-	1,500
Henry Smith Foundation	25,000	12,500
Keighley Pathways	2,997	-
Liz and Terry Bramall Foundation	-	3,030
Lloyds Foundation	30,000	27,500
Mind in Bradford	42,762	29,578
Morrisons Foundation	-	15,000
NHS England	17,978	-
Nineveh Trust	5,000	-
The Percy Bilton Charity	4,790	-
Santander	-	3,914
Sobell Foundation	-	2,500
Wolfson Foundation	-	40,000
	<u>1,164,060</u>	<u>988,662</u>

THE CELLAR TRUST

Notes to the Financial Statements - continued
for the Year Ended 31st March 2020

3. INVESTMENT INCOME

	31/3/20	31/3/19
	£	£
Rents received	79,809	60,690
Deposit account interest	145	100
	<u>79,954</u>	<u>60,790</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31/3/20	31/3/19
		£	£
Woodwork sales	Other charitable activities	1,745	1,307
Catering	Other charitable activities	46,503	40,852
Charity shop	Other charitable activities	50,129	49,101
Other income	Other charitable activities	3,861	4,612
Insurance claims	Other charitable activities	42,066	20,250
		<u>144,304</u>	<u>116,122</u>

5. RAISING FUNDS

Raising donations and legacies

	31/3/20	31/3/19
	£	£
Staff costs	16,667	3,931
Telephone	38	177
Postage and stationery	87	36
Sundries	514	-
Computer repairs and maintenance	10	-
Advertising and publicity	-	40
Training	-	50
Motor and travel costs	321	283
Fundraising costs	33,980	200
Professional fees	-	13
Irrecoverable VAT	3,100	-
Sundry expenses	-	660
	<u>54,717</u>	<u>5,390</u>

THE CELLAR TRUST

Notes to the Financial Statements - continued
for the Year Ended 31st March 2020

5. RAISING FUNDS - continued

Other trading activities

	31/3/20	31/3/19
	£	£
Cafe costs	20,223	19,781
Woodwork costs	903	993
Charity shop costs	14,613	11,449
	<u>35,739</u>	<u>32,223</u>
Aggregate amounts	<u>90,456</u>	<u>37,613</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Crisis Management	352,494	-	352,494
Pathway to Employment	352,808	-	352,808
Wellbeing	267,285	-	267,285
Other charitable activities	367,510	6,323	373,833
	<u>1,340,097</u>	<u>6,323</u>	<u>1,346,420</u>

The expenditure of the charity for the year has been split on an activity basis in line with the Charities SORP (FRS 102) "Accounting and Reporting by Charities". The comparative figures for the year ended 31 March 2018 have not been split on an activity basis and are disclosed as other charitable activities.

7. SUPPORT COSTS

	Finance £	Governance costs £	Totals £
Other charitable activities	<u>1,209</u>	<u>5,114</u>	<u>6,323</u>

THE CELLAR TRUST

Notes to the Financial Statements - continued for the Year Ended 31st March 2020

8. NET INCOME/(EXPENDITURE)

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

	31/3/20	31/3/19
	£	£
Auditors remuneration	5,114	5,400
Depreciation - owned assets	20,162	15,809
	<u>25,276</u>	<u>21,209</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2020 nor for the year ended 31st March 2019.

Trustees' expenses

Expenses totalling £334 were reimbursed to 1 trustee for volunteer work performed over and above their normal trustees duties.

10. STAFF COSTS

	31/3/20	31/3/19
	£	£
Wages and salaries	894,814	753,858
Social security costs	58,747	48,942
Other pension costs	24,568	17,479
	<u>978,129</u>	<u>820,279</u>

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

	31/3/20	31/3/19
Direct charitable work	38	36
Management / Administration	4	5
	<u>42</u>	<u>41</u>

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

The average head count in the year was 54 (2019 : 45).

The key management of the charity have been identified as the below:

Kim Shutler	-	Chief Executive
James Nicholson	-	Finance Manager (Resigned July 2019)
Heather Tattersall	-	Head of Client Services (Jobshare)
Linda Haynes	-	Head of Client Services (Jobshare)

THE CELLAR TRUST

Notes to the Financial Statements - continued
for the Year Ended 31st March 2020

10. STAFF COSTS - continued

The aggregate remuneration, including employers national insurance, pensions and other benefits of these key management is £129,051 (2019 : £124,938).

The remuneration of the key management team is set and reviewed annually by the board of trustees.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	984,796	43,030	1,027,826
Charitable activities			
Other charitable activities	116,122	-	116,122
Investment income	60,790	-	60,790
Total	1,161,708	43,030	1,204,738
EXPENDITURE ON			
Raising funds	37,613	-	37,613
Charitable activities			
Crisis Management	228,872	-	228,872
Pathway to Employment	326,393	-	326,393
Wellbeing	211,849	-	211,849
Other charitable activities	276,306	73,184	349,490
Total	1,081,033	73,184	1,154,217
NET INCOME/(EXPENDITURE)	80,675	(30,154)	50,521
RECONCILIATION OF FUNDS			
Total funds brought forward	624,138	36,270	660,408
TOTAL FUNDS CARRIED FORWARD	704,813	6,116	710,929

The numbers above represent the comparative statement of financial activities as at 31 March 2019.

THE CELLAR TRUST

Notes to the Financial Statements - continued
for the Year Ended 31st March 2020

12. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1st April 2019	701,682	31,022	83,670	45,694	862,068
Additions	-	-	-	19,717	19,717
At 31st March 2020	701,682	31,022	83,670	65,411	881,785
DEPRECIATION					
At 1st April 2019	217,256	28,104	81,641	45,694	372,695
Charge for year	11,247	2,918	676	5,321	20,162
At 31st March 2020	228,503	31,022	82,317	51,015	392,857
NET BOOK VALUE					
At 31st March 2020	473,179	-	1,353	14,396	488,928
At 31st March 2019	484,426	2,918	2,029	-	489,373

13. STOCKS

	31/3/20 £	31/3/19 £
Finished goods	-	782

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/20 £	31/3/19 £
Trade debtors	274,458	244,745
Provision for bad debts	-	(4,505)
Prepayments	29,307	20,564
Accrued Income	48,339	16,207
	352,104	277,011

THE CELLAR TRUST

Notes to the Financial Statements - continued
for the Year Ended 31st March 2020

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/20	31/3/19
	£	£
Trade creditors	51,444	48,687
Social security and other taxes	14,848	16,846
VAT	32,236	27,157
Pension fund	6,017	3,973
Accruals	31,037	24,462
Deferred income	201,451	-
	<u>337,033</u>	<u>121,125</u>

16. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31/3/20	31/3/19
	£	£
Within one year	12,109	14,409
Between one and five years	7,569	19,679
	<u>19,678</u>	<u>34,088</u>

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	31/3/20 Total funds	31/3/19 Total funds
	£	£	£	£
Fixed assets	485,735	3,193	488,928	489,373
Current assets	545,936	15,845	561,781	342,681
Current liabilities	(337,033)	-	(337,033)	(121,125)
	<u>694,638</u>	<u>19,038</u>	<u>713,676</u>	<u>710,929</u>

THE CELLAR TRUST

Notes to the Financial Statements - continued
for the Year Ended 31st March 2020

18. MOVEMENT IN FUNDS

	At 1/4/19 £	Net movement in funds £	Transfers between funds £	At 31/3/20 £
Unrestricted funds				
General fund	220,387	18,056	(14,197)	224,246
Designated funds - Property	484,426	(14,034)	-	470,392
	<u>704,813</u>	<u>4,022</u>	<u>(14,197)</u>	<u>694,638</u>
Restricted funds				
Awards for All - Community Cafe Heroes (Project ID : 0010369622)	-	9,401	-	9,401
Barbara Shuttleworth Trust	125	(125)	-	-
Beatrice Laing Trust	625	(625)	-	-
Department of Health - BPOS	-	(14,197)	14,197	-
Discovery Foundation	1,036	-	-	1,036
Henry Smith Foundation	-	2,378	-	2,378
Liz and Terry Bramall Foundation	3,030	-	-	3,030
Percy Bilton Charity	1,300	1,893	-	3,193
	<u>6,116</u>	<u>(1,275)</u>	<u>14,197</u>	<u>19,038</u>
TOTAL FUNDS	<u>710,929</u>	<u>2,747</u>	<u>-</u>	<u>713,676</u>

THE CELLAR TRUST

Notes to the Financial Statements - continued
for the Year Ended 31st March 2020

18. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,258,785	(1,240,729)	18,056
Designated funds - Property	-	(14,034)	(14,034)
	<u>1,258,785</u>	<u>(1,254,763)</u>	<u>4,022</u>
Restricted funds			
Awards for All - Community Cafe Heroes (Project ID : 0010369622)	9,938	(537)	9,401
Barbara Shuttleworth Trust	-	(125)	(125)
Beatrice Laing Trust	-	(625)	(625)
Department of Health - BPOS	99,610	(113,807)	(14,197)
Davis Foundation	2,500	(2,500)	-
D'Oyly Foundation	4,000	(4,000)	-
Henry Smith Foundation	25,000	(22,622)	2,378
Lloyds Foundation	30,000	(30,000)	-
Nineveh Trust	5,000	(5,000)	-
Percy Bilton Charity	4,790	(2,897)	1,893
	<u>180,838</u>	<u>(182,113)</u>	<u>(1,275)</u>
TOTAL FUNDS	<u>1,439,623</u>	<u>(1,436,876)</u>	<u>2,747</u>

THE CELLAR TRUST

Notes to the Financial Statements - continued
for the Year Ended 31st March 2020

18. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/18 £	Net movement in funds £	Transfers between funds £	At 31/3/19 £
Unrestricted funds				
General fund	222,262	93,189	(95,064)	220,387
Designated funds - Property	401,876	(12,514)	95,064	484,426
	<u>624,138</u>	<u>80,675</u>	<u>-</u>	<u>704,813</u>
Restricted funds				
A M Fenton Trust	660	(660)	-	-
Barbara Shuttleworth Trust	250	(125)	-	125
Beatrice Laing Trust	1,250	(625)	-	625
Discovery Foundation	2,073	(1,037)	-	1,036
Evan Cornish Foundation	1,484	(1,484)	-	-
Finnis Scott Foundation	425	(425)	-	-
Garfield Weston Foundation	10,000	(10,000)	-	-
George A Moore Foundation	450	(450)	-	-
Henry Smith Foundation	10,417	(10,417)	-	-
Liz and Terry Bramall Foundation	-	3,030	-	3,030
Lloyds Foundation	2,500	(2,500)	-	-
Percy Bilton Charity	2,600	(1,300)	-	1,300
Sir George Martin	1,570	(1,570)	-	-
Sovereign Healthcare	2,250	(2,250)	-	-
Stronger Communities	341	(341)	-	-
	<u>36,270</u>	<u>(30,154)</u>	<u>-</u>	<u>6,116</u>
TOTAL FUNDS	<u>660,408</u>	<u>50,521</u>	<u>-</u>	<u>710,929</u>

THE CELLAR TRUST

Notes to the Financial Statements - continued
for the Year Ended 31st March 2020

18. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,161,707	(1,068,518)	93,189
Designated funds - Property	1	(12,515)	(12,514)
	<u>1,161,708</u>	<u>(1,081,033)</u>	<u>80,675</u>
Restricted funds			
A M Fenton Trust	-	(660)	(660)
Barbara Shuttleworth Trust	-	(125)	(125)
Beatrice Laing Trust	-	(625)	(625)
Discovery Foundation	-	(1,037)	(1,037)
Evan Cornish Foundation	-	(1,484)	(1,484)
Finnis Scott Foundation	-	(425)	(425)
Garfield Weston Foundation	-	(10,000)	(10,000)
George A Moore Foundation	-	(450)	(450)
Henry Smith Foundation	12,500	(22,917)	(10,417)
Liz and Terry Bramall Foundation	3,030	-	3,030
Lloyds Foundation	27,500	(30,000)	(2,500)
Percy Bilton Charity	-	(1,300)	(1,300)
Sir George Martin	-	(1,570)	(1,570)
Sovereign Healthcare	-	(2,250)	(2,250)
Stronger Communities	-	(341)	(341)
	<u>43,030</u>	<u>(73,184)</u>	<u>(30,154)</u>
TOTAL FUNDS	<u>1,204,738</u>	<u>(1,154,217)</u>	<u>50,521</u>

THE CELLAR TRUST

Notes to the Financial Statements - continued
for the Year Ended 31st March 2020

18. MOVEMENT IN FUNDS - continued

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

	At 1/4/18 £	Net movement in funds £	Transfers between funds £	At 31/3/20 £
Unrestricted funds				
General fund	222,262	111,245	(109,261)	224,246
Designated funds - Property	401,876	(26,548)	95,064	470,392
	<u>624,138</u>	<u>84,697</u>	<u>(14,197)</u>	<u>694,638</u>
Restricted funds				
A M Fenton Trust	660	(660)	-	-
Awards for All - Community Cafe Heroes (Project ID : 0010369622)	-	9,401	-	9,401
Barbara Shuttleworth Trust	250	(250)	-	-
Beatrice Laing Trust	1,250	(1,250)	-	-
Department of Health - BPOS	-	(14,197)	14,197	-
Discovery Foundation	2,073	(1,037)	-	1,036
Evan Cornish Foundation	1,484	(1,484)	-	-
Finnis Scott Foundation	425	(425)	-	-
Garfield Weston Foundation	10,000	(10,000)	-	-
George A Moore Foundation	450	(450)	-	-
Henry Smith Foundation	10,417	(8,039)	-	2,378
Liz and Terry Bramall Foundation	-	3,030	-	3,030
Lloyds Foundation	2,500	(2,500)	-	-
Percy Bilton Charity	2,600	593	-	3,193
Sir George Martin	1,570	(1,570)	-	-
Sovereign Healthcare	2,250	(2,250)	-	-
Stronger Communities	341	(341)	-	-
	<u>36,270</u>	<u>(31,429)</u>	<u>14,197</u>	<u>19,038</u>
TOTAL FUNDS	<u>660,408</u>	<u>53,268</u>	<u>-</u>	<u>713,676</u>

THE CELLAR TRUST

Notes to the Financial Statements - continued
for the Year Ended 31st March 2020

18. 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 £
Unrestricted funds			
General fund	2,420,492	(2,309,247)	111,245
Designated funds - Property	1	(26,549)	(26,548)
	<u>2,420,493</u>	<u>(2,335,796)</u>	<u>84,697</u>
Restricted funds			
A M Fenton Trust	-	(660)	(660)
Awards for All - Community Cafe Heroes (Project ID : 0010369622)	9,938	(537)	9,401
Barbara Shuttleworth Trust	-	(250)	(250)
Beatrice Laing Trust	-	(1,250)	(1,250)
Department of Health - BPOS	99,610	(113,807)	(14,197)
Davis Foundation	2,500	(2,500)	-
Discovery Foundation	-	(1,037)	(1,037)
D'Oyly Foundation	4,000	(4,000)	-
Evan Cornish Foundation	-	(1,484)	(1,484)
Finnis Scott Foundation	-	(425)	(425)
Garfield Weston Foundation	-	(10,000)	(10,000)
George A Moore Foundation	-	(450)	(450)
Henry Smith Foundation	37,500	(45,539)	(8,039)
Liz and Terry Bramall Foundation	3,030	-	3,030
Lloyds Foundation	57,500	(60,000)	(2,500)
Nineveh Trust	5,000	(5,000)	-
Percy Bilton Charity	4,790	(4,197)	593
Sir George Martin	-	(1,570)	(1,570)
Sovereign Healthcare	-	(2,250)	(2,250)
Stronger Communities	-	(341)	(341)
	<u>223,868</u>	<u>(255,297)</u>	<u>(31,429)</u>
TOTAL FUNDS	<u>2,644,361</u>	<u>(2,591,093)</u>	<u>53,268</u>

DESIGNATED FUNDS:-

The trustees have taken the decision in prior years to provide for a designated fund, equivalent to the net book value of land and buildings, incorporating funding historically received for the purposes of property improvements and refurbishments.

RESTRICTED FUNDS:-

AM Fenton Trust - a grant towards our employment retention service.

Barbara A Shuttleworth Trust - a grant for capital purchases in the Catering skill shop.

THE CELLAR TRUST

Notes to the Financial Statements - continued for the Year Ended 31st March 2020

18. MOVEMENT IN FUNDS - continued

Beatrice Laing Trust - a grant for capital purchases in the Catering skill shop.
Discovery Foundation (Santander Grant) - a grant for capital purchases in the Catering skill shop.
Evan Cornish Foundation - a grant towards our peer support programme.
Finnis Scott Foundation - a grant towards our Horticulture skill shop.
Garfield Weston Foundation - a grant for capital purchases for the Haven service and a grant towards revenue costs.
The George A Moore Foundation - a grant towards our employment retention service.
Henry Smith Foundation - granted £90,000 spread over 3 years is for the salary and on-costs of the Horticulture and Woodwork Managers.
Liz and Terry Bramall Foundation - after care recovery project in Bradford
Lloyds Foundation and The Big Lottery Co-Fund - a grant towards the costs of the Chief Executive role.
Percy Bilton Charity - a grant for capital purchases in the Woodwork skill shop.
Sir George Martin Trust - a grant for capital purchases for the Haven service and a grant towards IT Capital purchases.
Sovereign Healthcare - a grant towards our peer support programme.
Stronger Communities - a grant towards Mosaic for a therapeutic arts and crafts programme.

19. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2020.

20. FRC ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

21. ULTIMATE CONTROLLING PARTY

The charity is under the control of the board of trustees.

22. LIABILITY OF TRUSTEES

The company is limited by guarantee and does not have a share capital. Every trustee of The Cellar Trust undertakes to contribute such sum as may be required (not exceeding one pound) to the assets of The Cellar Trust if it should be wound up while he or she is a trustee, or within one year after he or she ceases to be a trustee, for payment of the debts and liabilities of The Cellar Trust contracted before he or she ceases to be a trustee and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributories among themselves.

THE CELLAR TRUST

Detailed Statement of Financial Activities
for the Year Ended 31st March 2020

	31/3/20 £	31/3/19 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	50,922	39,164
Grants	1,164,060	988,662
	<u>1,214,982</u>	<u>1,027,826</u>
Investment income		
Rents received	79,809	60,690
Deposit account interest	145	100
	<u>79,954</u>	<u>60,790</u>
Charitable activities		
Woodwork sales	1,745	1,307
Catering	46,503	40,852
Charity shop	50,129	49,101
Other income	3,861	4,612
Insurance claims	42,066	20,250
	<u>144,304</u>	<u>116,122</u>
Other income		
Coronavirus Job Retention Scheme	383	-
	<u>383</u>	<u>-</u>
Total incoming resources	1,439,623	1,204,738
EXPENDITURE		
Raising donations and legacies		
Wages	16,667	3,931
Telephone	38	177
Postage and stationery	87	36
Sundries	514	-
Computer repairs and maintenance	10	-
Advertising and publicity	-	40
Training	-	50
Motor and travel costs	321	283
Fundraising costs	33,980	200
Carried forward	51,617	4,717

This page does not form part of the statutory financial statements

THE CELLAR TRUST

Detailed Statement of Financial Activities
for the Year Ended 31st March 2020

	31/3/20 £	31/3/19 £
Raising donations and legacies		
Brought forward	51,617	4,717
Professional fees	-	13
Irrecoverable VAT	3,100	-
Sundry expenses	-	660
	<hr/>	<hr/>
	54,717	5,390
Other trading activities		
Cafe costs	20,223	19,781
Woodwork costs	903	993
Charity shop costs	14,613	11,449
	<hr/>	<hr/>
	35,739	32,223
Charitable activities		
Trustees' expenses	-	480
Wages	878,147	749,927
Social security	58,747	48,942
Pensions	24,568	17,479
Rates and water	8,521	8,710
Insurance	15,855	8,889
Light and heat	14,139	15,090
Telephone	8,144	7,939
Printing, postage and stationery	6,562	7,123
Sundries	1,158	1,506
Repairs and maintenance	65,592	65,391
Computer repairs and maintenance	15,881	61,669
Media and marketing costs	2,108	3,333
Subscriptions	3,569	1,237
Training	6,900	5,242
Motor and travel expenses	5,857	6,103
Volunteer expenses	520	986
Policy and influence expenditure	8,067	-
Payroll charges	3,633	3,913
Recruitment costs	1,090	-
Professional fees	26,301	15,854
Irrecoverable VAT	8,302	-
Bad debts	7,266	1,490
Client services costs	7,046	15,123
Restricted - Henry Smith	141,961	20,733
Depreciation of tangible fixed assets	20,163	15,808
Carried forward	1,340,097	1,082,967

This page does not form part of the statutory financial statements

THE CELLAR TRUST

Detailed Statement of Financial Activities
for the Year Ended 31st March 2020

	31/3/20 £	31/3/19 £
Charitable activities		
Brought forward	1,340,097	1,082,967
Exceptional items	-	27,620
	<u>1,340,097</u>	<u>1,110,587</u>
Support costs		
Finance		
Bank charges	1,209	57
Governance costs		
Auditors' remuneration	5,114	5,400
Accountancy and legal fees	-	560
	<u>5,114</u>	<u>5,960</u>
Total resources expended	<u>1,436,876</u>	<u>1,154,217</u>
Net income	<u>2,747</u>	<u>50,521</u>

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