

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

**Report of the Trustees and
Financial Statements for the Year Ended 31st March 2019
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 2019**

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**Report of the Trustees
for the Year Ended 31st March 2019**

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 2019. 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).

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)
- 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 2019

ACHIEVEMENT AND PERFORMANCE

Charitable activities

This is the first 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 movement
- Dedication

Our strategic principles will collectively underpin our goals:

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

- In the past year, The Pathways to Employment (PtE) Team have been equipped with the technology to deliver their services in the community (as opposed to the Shipley building), which includes Job Clubs delivered in a range of other community organisations
- Following feedback from clients who wanted different options to access support, funding has been secured to allow the digitisation of a number of activities including our Telehealth service (May 2019), and Haven crisis service (Autumn 2019).
- Following continuation funding from Henry Smith, Woodwork and Horticulture have been remodelled to move from a single base to smaller operations delivered in the community. 2 new community venues were established in June 2019, with a further 2 venues planned for 2019/2020. This model will also allow access for people who are not part of our employment service.

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

- Since 2017, The Cellar Trust (TCT) has established and grown peer support as a key part of the workforce, who now make up 52% of all staff. In a recent survey 91% of peer support staff said that their confidence had grown and that they had become more resilient, 96% said they felt more confident to progress their career in mental health and 96% felt that TCT had given them opportunities that they would not have had elsewhere.
- In a recent client survey 100% of clients who fed back felt that it is important to have the opportunity to give back and provide peer support and 80% said that it is important to be able to receive support from peers .
- TCT is a member of the national Advisory Group on peer support as a new mental health workforce (for Health Education England).
- There has been a continued growth of peer support delivery including the expansion of the My Wellbeing College Enrolment Team, peer support workers working in A&E departments linked to Haven and the introduction of peer support roles into the Pathways to Employment Team.

Report of the Trustees
for the Year Ended 31st March 2019

ACHIEVEMENT AND PERFORMANCE

Charitable activities

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

- The Haven model was cited by the NHS England policy team in terms of its influence on the recommendations in the NHS Long Term Plan to roll out Safe Spaces/Crisis Cafes.
- At a West Yorkshire and Harrogate Integrated Care System Level TCT are regularly highlighted as a best practice example, and locally TCT has played key roles in the redesign of mental health services and pathways.
- Haven was featured in recent Kings Fund research on 'What really matters in mental health services' - which highlighted our approach in Haven, specifically around peer support
- TCT has a growing national reputation and have in the past year- hosted visits from the Director General for Health and Social Care (Department for Health and Social Care) and Minister for Work and Pensions, as well as speaking at national conferences.

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

- This has been a challenging year for the Pathways to Employment team due to staffing vacancies and sickness absence, which has lead to a slightly reduced case load for the team.
- The team have, however, delivered over target in areas including people accessing courses, moving into volunteering and undertaking work placements, and moving into employment. These outcomes do not reflect that the majority of the work undertaken by this team is about supporting clients to overcome, most frequently, multiple and complex social barriers to employment.
- 28 out of the 40 people (70%) who moved into the employment part of the service achieved paid employment or retained their work after a period of long term sickness absence which is higher than the national target (50%).
- For the second year, TCT has participated in the European funded STEPs into Employment service, which is an employment service targeted at those with mild mental health problems and works on a payment by results contract. In this financial year, payment for pre-employment milestones were removed, and clients have presented with moderate to severe difficulties and multiple barriers to employment which has made this a challenging contract to deliver, as clients require far more input than the 3 months specified.

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, in its third year of delivery, delivering 2367 sessions of support to almost 1000 different people, and achieving consistently outstanding feedback - particularly highlighting the peer support delivery. In October 2018 Haven won the National Positive Practice in Mental Health Award for Crisis and Acute Care, beating major NHS trusts. Feedback for the crisis skills support group showed that 89% strongly agreed or agreed that the group made them feel more confident in managing distress or crisis in the future.
- For the second year, TCT (in partnership with Mind in Bradford and Bradford District Foundation Care Trust) has extended Haven to place peer support workers into A&E departments (Bradford Teaching Hospitals and Airedale Hospital) over the winter period. 529 clients were supported between November 2018 and May 2019 with 95% reporting a reduction in their distress as a result. Clinical staff have also highlighted the positive impact on patient experience, as well as its value in alleviating pressure on hospital colleagues.
- TCT participated as the first North of England site in the largest global randomised control study into peer support, supporting discharge from inpatient units (ENRICH).

Report of the Trustees
for the Year Ended 31st March 2019

ACHIEVEMENT AND PERFORMANCE

Charitable activities

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

- October 2018 saw the establishment of the My Wellbeing College Telehealth Team which delivers Step 2 Increasing Access to Psychological Therapy (IAPT) therapy over the phone. This is a national model.
- Between November 2018 and May 2019, the team have delivered 851 sessions to 323 clients, achieving 60% recovery rates which is higher than the national target. This is an innovative new model and we are not aware of any other service like this being delivered in a peer support way. This service is being digitised from June 2019 allowing the service to be delivered by webinar, using digital workbooks.
- 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. This team has seen continued growth in the past year (now 7 people) and there is consistently excellent feedback regarding the peer support.
- In the year April 2018 to March 2019, TCT delivered Stress Buster courses to 1506 people in 42 different organisations.
- We have redeveloped and relaunched our Personal Development Courses based on feedback from clients, which are now open to clients across TCT (not just PtE).

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

TCT has had another positive year of growth and development, despite the context of a challenging financial climate. 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 to further develop our work and enhance the support we can offer to our community.

Funding sources:-

- Some of our principal funding sources from Bradford City, Bradford District and Airedale, Wharfedale and Craven Clinical Commissioning Groups (CCG's) and Bradford Metropolitan District Council (BMDC) were renewed at the same level as the previous year, (£234,580) despite budget cuts in both organisations, and other voluntary organisations receiving significant cuts.
- The contract for Haven is currently being finalised, with a view to it being recurrently funded through the CCGs.
- The CCG contract for the delivery of our pre-employment activity is confirmed until March 2021, the My Wellbeing College Contract is in place until October 2021 and plans for the recurrent funding of Haven are currently being confirmed.
- There remains a degree of uncertainty related to our BMDC employment contract which is funded through Adult Social Care.
- European Structural and Investment Fund contract (ESIF): STEPs to Employment contract will end in December 2019.
- The shop and the café have both delivered above target this year - particularly note worthy after the fire in November 2018. The café had its highest ever takings in May which is ten times higher than what we used to regularly take 6 or 7 years ago.
- There has been a continued strong performance in fundraising in the past year including successful capital bids, and a good pipeline for the coming year. This year saw the launch of the Friends of The Cellar Trust and we now have in place a plan for the delivery of a new model for fundraising which will allow us to further diversify and grown our income.

**Report of the Trustees
for the Year Ended 31st March 2019**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

HR and volunteering:-

- It is notable that we have continued to grow our staff team during this year, with 54 paid staff (at the end of March 2019) now employed (the equivalent of 36.2 full-time equivalent staff) in addition to bank staff.
- With the growth in staffing, it has been crucial to develop our HR infrastructure which has included rewriting and implemented the majority of our HR policies and procedures, moving to a new HR consultant (Irwin Mitchell), review of our recruitment processes and continued development our employee wellbeing offer.
- In a recent staff survey 100% of staff who fed back said that we make a difference to people's lives and that they are proud of the work we do. 95% of staff said that TCT is a good place to work and 83% said that they had been able to learn new things and develop during their time at TCT.
- We have established a new Volunteer Coordination function and put in place the processes and procedures to support effective volunteer management. The next stage is to increase the number of volunteers.

Estates and IT:-

- This year TCT has delivered a large capital build - extending our Shipley property to create 5 additional rooms, including refurbishment of the IT and Training Room to create additional capacity, and enhance our use of technology.
- TCT experienced a serious fire at the Shipley premises in November 2018 which resulted in an insurance claim. The Board were pleased with TCT business continuity plan which meant that all client facing services were relocated immediately, allowing continuous service.
- This year TCT has upgraded its IT system, and invested in technology to support agile working for client facing staff.

Profile:-

- TCT has continued to grow our local profile in the community, as well as strong developments in terms of regional and national presence.
- The CEO plays a prominent position in the local Voluntary and Community Sector and is the Chair of the VCS Assembly including sitting on a range of strategic boards.

Key areas of achievement:

The Cellar Trust recently carried out a client survey across our services. As a result of using one or more of our services:

- 93% of clients reported have improved wellbeing
- 77% feel more positive about the future
- 100% have felt listened to
- 69% reported that they have needed fewer GP or hospital visits
- 46% reported that they have needed less medication.

**Report of the Trustees
for the Year Ended 31st March 2019**

FINANCIAL REVIEW

Financial position

The Statement of Financial Activities shows a surplus for the year of £50,521 on total income of £1,204,738, after charging depreciation of £15,809, and unrestricted, non-designated, reserves stand in total at £220,387 at 31st March 2019.

These results have come about as a result of a number of changes in The Cellar Trust, with the organisation looking to continue to diversify and grow its contract income. The main area of growth this year was the establishment of the My Wellbeing College Telehealth Service. The organisation has also continued to diversify its non-contract income streams.

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). 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. This equates to between £288,554 and £577,109 in unrestricted funds. At this level the trustees feel that they would be able to honour their commitments to staff and creditors.

At present the non-designated unrestricted reserves of £220,387 are just outside the lower limit of the established policy. However, in the last three years significant steps have been taken by the trustees and management to diversify the income stream, reduce loss making and non core activities, and to increase our fundraised income. The financial performance of the charity will continue to be monitored carefully on a regular basis.

Going concern

The charity obtained funding from Bradford City, Bradford District and Airedale, Wharfedale and Craven CCGs, Bradford Metropolitan District Council 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. 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.

Report of the Trustees
for the Year Ended 31st March 2019

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

All directors of the charitable company 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 2018/2019 with further plans to diversify the membership.

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

Organisational structure

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

The Chief Executive Officer (CEO) reports to the Board of Trustees on 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

In 2018/2019 The Cellar Trust undertook a full governance review supported by Blue Spark Consulting, against the Charity Governance code. A number of enhancements have been put in place with plans for further enhancements to be made in the coming year.

The induction programme for new trustees includes a formal briefing with the Chief Executive and the Chair of the Board of trustees. 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.

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.

THE CELLAR TRUST (REGISTERED NUMBER: 02304802)

**Report of the Trustees
for the Year Ended 31st March 2019**

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

Trustees

W D Ault	Treasurer	- resigned 30/7/19
J M Bridgeman		- appointed 19/3/19
C P E Chadwick		
D Cockett		- resigned 16/10/18
L Flatman		
C M Freeth		- resigned 4/6/19
M James	Chair	
J L Nixon		- appointed 26/11/18
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

Report of the Trustees
for the Year Ended 31st March 2019

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.

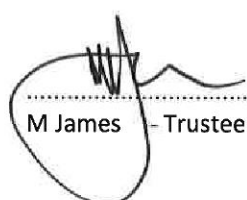
In so far as the trustees are aware:

- 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 21 October 2019 and signed on its behalf by:


M James - Trustee

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

Opinion

We have audited the financial statements of The Cellar Trust (the 'charitable company') for the year ended 31st March 2019 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 2019 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 21 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.

In the previous accounting period the directors of the charitable company took advantage of audit exemption under s477 of the Companies Act. Therefore the prior period financial statements were not subject to audit.

Opinions on other matters prescribed by the Companies Act 2006

- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

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.

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.

**Report of the Independent Auditors to the Members of
THE CELLAR TRUST (Registered number: 02304802)**

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



Date: 24 October 2019

THE CELLAR TRUST

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31st March 2019**

	Notes	Unrestricted funds £	Restricted funds £	31/3/19 Total funds £	31/3/18 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	984,796	43,030	1,027,826	805,761
Charitable activities	4				
Other charitable activities		116,122	-	116,122	92,053
Investment income	3	60,790	-	60,790	55,300
Other income		-	-	-	664
Total		1,161,708	43,030	1,204,738	953,778
EXPENDITURE ON					
Raising funds	5	37,613	-	37,613	35,486
Charitable activities	6				
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	853,181
Total		1,081,033	73,184	1,154,217	888,667
NET INCOME/(EXPENDITURE)		80,675	(30,154)	50,521	65,111
RECONCILIATION OF FUNDS					
Total funds brought forward		624,138	36,270	660,408	595,297
TOTAL FUNDS CARRIED FORWARD		704,813	6,116	710,929	660,408

The notes form part of these financial statements

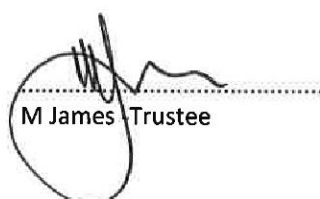
THE CELLAR TRUST (REGISTERED NUMBER: 02304802)

**Statement of Financial Position
At 31st March 2019**

	Notes	31/3/19 £	31/3/18 £
FIXED ASSETS			
Tangible assets	13	489,374	407,412
CURRENT ASSETS			
Stocks	14	782	517
Debtors: amounts falling due within one year	15	277,011	78,878
Cash at bank and in hand		64,888	277,343
		<u>342,681</u>	<u>356,738</u>
CREDITORS			
Amounts falling due within one year	16	(121,126)	(103,742)
NET CURRENT ASSETS		<u>221,555</u>	<u>252,996</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		710,929	660,408
NET ASSETS		<u>710,929</u>	<u>660,408</u>
FUNDS	19		
Unrestricted funds:			
General fund		220,387	222,262
Designated funds - Property		484,426	401,876
		<u>704,813</u>	<u>624,138</u>
Restricted funds		6,116	36,270
TOTAL FUNDS		<u>710,929</u>	<u>660,408</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 on 21 October 2019 and were signed on its behalf by:


M James Trustee

The notes form part of these financial statements

THE CELLAR TRUST

**Statement of Cash Flows
for the Year Ended 31st March 2019**

	Notes	31/3/19 £	31/3/18 £
Cash flows from operating activities:			
Cash generated from operations	1	(114,784)	84,844
Net cash provided by (used in) operating activities		<u>(114,784)</u>	<u>84,844</u>
Cash flows from investing activities:			
Purchase of tangible fixed assets		(97,771)	-
Interest received		100	48
Net cash provided by (used in) investing activities		<u>(97,671)</u>	<u>48</u>
Change in cash and cash equivalents in the reporting period		<u>(212,455)</u>	<u>84,892</u>
Cash and cash equivalents at the beginning of the reporting period		<u>277,343</u>	<u>192,451</u>
Cash and cash equivalents at the end of the reporting period		<u><u>64,888</u></u>	<u><u>277,343</u></u>

The notes form part of these financial statements

THE CELLAR TRUST

**Notes to the Statement of Cash Flows
for the Year Ended 31st March 2019**

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31/3/19	31/3/18
	£	£
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	50,521	65,111
Adjustments for:		
Depreciation charges	15,808	24,817
Interest received	(100)	(48)
(Increase)/decrease in stocks	(264)	1,658
Increase in debtors	(198,133)	(52,288)
Increase in creditors	17,384	45,594
Net cash provided by (used in) operating activities	<u>(114,784)</u>	<u>84,844</u>

THE CELLAR TRUST

Notes to the Financial Statements for the Year Ended 31st March 2019

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.

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.

THE CELLAR TRUST

Notes to the Financial Statements - continued for the Year Ended 31st March 2019

1. ACCOUNTING POLICIES - continued

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

Raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities, events and non-charitable trading.

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.

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.

THE CELLAR TRUST

Notes to the Financial Statements - continued for the Year Ended 31st March 2019

1. ACCOUNTING POLICIES - continued

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 2019**

2. DONATIONS AND LEGACIES

	31/3/19	31/3/18
	£	£
Donations	39,164	41,928
Grants	988,662	763,833
	<u>1,027,826</u>	<u>805,761</u>

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

	31/3/19	31/3/18
	£	£
A M Fenton Trust	1,999	2,000
Beamsley Trust	1,350	-
Bernard Sunley	10,000	-
Bradford Clinical Commissioning Group	162,008	162,008
Bradford District Care Foundation Trust	589,441	407,098
Bradford VCS Alliance	384	-
City of Bradford MDC	81,400	81,400
Damartex	5,000	-
Department of Work and Pensions	1,558	-
Evan Cornish Foundation	-	7,500
Finnis Scott Foundation	-	1,000
Garfield Weston Foundation	-	20,000
George A Moore	1,500	1,500
Henry Smith Foundation	12,500	25,000
Liz and Terry Bramall Foundation	3,030	-
Lloyds Foundation	27,500	30,000
Mind in Bradford	29,578	-
Morrisons Foundation	15,000	-
Other sundry grants	-	21,807
Santander	3,914	-
Sir George Martin	-	1,520
Sobell Foundation	2,500	-
Sovereign Healthcare	-	3,000
Wolfson Foundation	40,000	-
	<u>988,662</u>	<u>763,833</u>

3. INVESTMENT INCOME

	31/3/19	31/3/18
	£	£
Rents received	60,690	55,252
Deposit account interest	100	48
	<u>60,790</u>	<u>55,300</u>

THE CELLAR TRUST

**Notes to the Financial Statements - continued
for the Year Ended 31st March 2019**

4. INCOME FROM CHARITABLE ACTIVITIES

		31/3/19	31/3/18
	Activity	£	£
Woodwork sales	Other charitable activities	1,307	5,755
Catering	Other charitable activities	40,852	39,981
Horticulture shop	Other charitable activities	-	66
Charity shop	Other charitable activities	49,101	46,251
Other income	Other charitable activities	4,612	-
Insurance claims	Other charitable activities	20,250	-
		<u>116,122</u>	<u>92,053</u>

5. RAISING FUNDS

Raising donations and legacies

	31/3/19	31/3/18
	£	£
Staff costs	3,931	-
Telephone	177	-
Postage and stationery	36	-
Advertising and publicity	40	-
Training	50	-
Motor and travel costs	283	-
Fundraising costs	200	979
Professional fees	13	-
Sundry expenses	660	-
	<u>5,390</u>	<u>979</u>

Other trading activities

	31/3/19	31/3/18
	£	£
Bad debts	-	2,462
Cafe costs	19,781	20,520
Woodwork costs	993	5,901
Charity shop costs	11,449	5,624
	<u>32,223</u>	<u>34,507</u>

Aggregate amounts	<u>37,613</u>	<u>35,486</u>
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THE CELLAR TRUST

**Notes to the Financial Statements - continued
for the Year Ended 31st March 2019**

6. CHARITABLE ACTIVITIES COSTS

	Direct costs	Support costs (See note 7)	Totals
	£	£	£
Crisis Management	228,872	-	228,872
Pathway to Employment	326,393	-	326,393
Wellbeing	211,849	-	211,849
Other charitable activities	343,473	6,017	349,490
	<u>1,110,587</u>	<u>6,017</u>	<u>1,116,604</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>57</u>	<u>5,960</u>	<u>6,017</u>

8. NET INCOME/(EXPENDITURE)

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

	31/3/19	31/3/18
	£	£
Auditors remuneration - Riley and Co Ltd	5,400	-
Depreciation - owned assets	<u>15,809</u>	<u>24,817</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2019 nor for the year ended 31st March 2018.

Trustees' expenses

	31/3/19	31/3/18
	£	£
Trustees' expenses	<u>480</u>	<u>95</u>

Travel expenses and training event costs incurred in performance of their duties as trustees, were reimbursed to 2 trustees during the year (2018 :2).

THE CELLAR TRUST

Notes to the Financial Statements - continued for the Year Ended 31st March 2019

10. STAFF COSTS

	31/3/19	31/3/18
	£	£
Wages and salaries	753,858	595,676
Social security costs	48,942	37,549
Other pension costs	17,479	12,080
	<u>820,279</u>	<u>645,305</u>

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

	31/3/19	31/3/18
Direct charitable work	36	23
Management / Administration	5	5
	<u>41</u>	<u>28</u>

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

The average head count in the year was 45 (2018 : 38).

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 aggregate remuneration, including employers national insurance, pensions and other benefits of these key management is £124,938 (2018 : £97,529).

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

11. EXCEPTIONAL ITEMS

During the year, the charity has undertaken an annual review of the VAT claimed under the partial exemption rules for the financial years 2015/16, 2016/17 and 2018/19. This has resulted in a net payable amount of VAT totalling £27,619.

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	713,241	92,520	805,761
Charitable activities			
Other charitable activities	92,053	-	92,053
Investment income	55,300	-	55,300
Other income	664	-	664

THE CELLAR TRUST

Notes to the Financial Statements - continued
for the Year Ended 31st March 2019

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Total	861,258	92,520	953,778
EXPENDITURE ON			
Raising funds	35,486	-	35,486
Charitable activities			
Other charitable activities	737,182	115,999	853,181
Total	772,668	115,999	888,667
NET INCOME/(EXPENDITURE)	88,590	(23,479)	65,111
RECONCILIATION OF FUNDS			
Total funds brought forward	535,548	59,749	595,297
TOTAL FUNDS CARRIED FORWARD	624,138	36,270	660,408

13. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1st April 2018	606,618	31,022	80,964	45,694	764,298
Additions	95,064	-	-	2,707	97,771
At 31st March 2019	701,682	31,022	80,964	48,401	862,069
DEPRECIATION					
At 1st April 2018	204,741	25,487	80,964	45,694	356,886
Charge for year	12,515	2,617	-	677	15,809
At 31st March 2019	217,256	28,104	80,964	46,371	372,695
NET BOOK VALUE					
At 31st March 2019	484,426	2,918	-	2,030	489,374
At 31st March 2018	401,877	5,535	-	-	407,412

THE CELLAR TRUST

**Notes to the Financial Statements - continued
for the Year Ended 31st March 2019**

14. STOCKS

	31/3/19	31/3/18
	£	£
Finished goods	782	517
	<u>782</u>	<u>517</u>

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/19	31/3/18
	£	£
Trade debtors	244,745	45,940
Provision for bad debts	(4,505)	(3,015)
Prepayments	20,564	24,918
Accrued Income	16,207	11,035
	<u>277,011</u>	<u>78,878</u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/19	31/3/18
	£	£
Trade creditors	48,688	56,404
Social security and other taxes	16,846	13,710
VAT	27,157	1,746
Other creditors	-	553
Pension fund	3,973	2,166
Accruals	24,462	26,725
Deferred income	-	2,438
	<u>121,126</u>	<u>103,742</u>

17. LEASING AGREEMENTS

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

	31/3/19	31/3/18
	£	£
Within one year	11,054	11,752
Between one and five years	18,503	26,534
	<u>29,557</u>	<u>38,286</u>

THE CELLAR TRUST

Notes to the Financial Statements - continued
for the Year Ended 31st March 2019

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	31/3/19 Total funds £	31/3/18 Total funds £
Fixed assets	489,374	-	489,374	407,412
Current assets	334,065	8,616	342,681	356,738
Current liabilities	(118,626)	(2,500)	(121,126)	(103,742)
	<u>704,813</u>	<u>6,116</u>	<u>710,929</u>	<u>660,408</u>

19. 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	<u>401,876</u>	<u>(12,514)</u>	<u>95,064</u>	<u>484,426</u>
	624,138	80,675	-	704,813
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	<u>341</u>	<u>(341)</u>	<u>-</u>	<u>-</u>
	36,270	(30,154)	-	6,116
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 2019

19. 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	1,161,707	(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)
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)
Sir George Martin	-	(1,570)	(1,570)
Sovereign Healthcare	-	(2,250)	(2,250)
Stronger Communities	-	(341)	(341)
Barbara Shuttleworth Trust	-	(125)	(125)
Beatrice Laing Trust	-	(625)	(625)
Discovery Foundation	-	(1,037)	(1,037)
Percy Bilton Charity	-	(1,300)	(1,300)
	<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 2019

19. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/17 £	Net movement in funds £	At 31/3/18 £
Unrestricted Funds			
General fund	117,388	104,874	222,262
Designated funds - Property	418,160	(16,284)	401,876
	<u>535,548</u>	<u>88,590</u>	<u>624,138</u>
Restricted Funds			
A M Fenton Trust	-	660	660
Barbara Shuttleworth Trust	375	(125)	250
Beatrice Laing Trust	1,875	(625)	1,250
Brelms Trust	2,630	(2,630)	-
BUPA	4,275	(4,275)	-
Charitable Trust	5,000	(5,000)	-
Charles and Elsie Sykes Trust	1,377	(1,377)	-
Discovery Foundation	3,110	(1,037)	2,073
Evan Cornish Foundation	-	1,484	1,484
Finnis Scott Foundation	-	425	425
Garfield Weston Foundation	8,970	1,030	10,000
George A Moore Foundation	-	450	450
Henry Smith Foundation	12,497	(2,080)	10,417
Holbeck Charitable Trust	3,000	(3,000)	-
Lloyds Foundation	-	2,500	2,500
Newby Trust	5,984	(5,984)	-
Morrisons Foundation	5,706	(5,706)	-
Percy Bilton Charity	3,900	(1,300)	2,600
Sir George Martin	1,050	520	1,570
Sovereign Healthcare	-	2,250	2,250
Stronger Communities	-	341	341
	<u>59,749</u>	<u>(23,479)</u>	<u>36,270</u>
TOTAL FUNDS	<u>595,297</u>	<u>65,111</u>	<u>660,408</u>

THE CELLAR TRUST

**Notes to the Financial Statements - continued
for the Year Ended 31st March 2019**

19. 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	861,259	(756,385)	104,874
Designated funds - Property	(1)	(16,283)	(16,284)
	<u>861,258</u>	<u>(772,668)</u>	<u>88,590</u>
Restricted funds			
A M Fenton Trust	2,000	(1,340)	660
Evan Cornish Foundation	7,500	(6,016)	1,484
Finnis Scott Foundation	1,000	(575)	425
Garfield Weston Foundation	20,000	(18,970)	1,030
George A Moore Foundation	1,500	(1,050)	450
Henry Smith Foundation	25,000	(27,080)	(2,080)
Lloyds Foundation	30,000	(27,500)	2,500
Sir George Martin	1,520	(1,000)	520
Sovereign Healthcare	3,000	(750)	2,250
Stronger Communities	1,000	(659)	341
Barbara Shuttleworth Trust	-	(125)	(125)
Beatrice Laing Trust	-	(625)	(625)
Brelms Trust	-	(2,630)	(2,630)
BUPA	-	(4,275)	(4,275)
Charitable Trust	-	(5,000)	(5,000)
Charles and Elsie Sykes Trust	-	(1,377)	(1,377)
Discovery Foundation	-	(1,037)	(1,037)
Holbeck Charitable Trust	-	(3,000)	(3,000)
Newby Trust	-	(5,984)	(5,984)
Morrisons Foundation	-	(5,706)	(5,706)
Percy Bilton Charity	-	(1,300)	(1,300)
	<u>92,520</u>	<u>(115,999)</u>	<u>(23,479)</u>
TOTAL FUNDS	<u>953,778</u>	<u>(888,667)</u>	<u>65,111</u>

THE CELLAR TRUST

Notes to the Financial Statements - continued
for the Year Ended 31st March 2019

19. MOVEMENT IN FUNDS - continued

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

	At 1/4/17 £	Net movement in funds £	Transfers between funds £	At 31/3/19 £
Unrestricted funds				
General fund	117,388	198,063	(95,064)	220,387
Designated funds - Property	418,160	(28,798)	95,064	484,426
Restricted funds				
Barbara Shuttleworth Trust	375	(250)	-	125
Beatrice Laing Trust	1,875	(1,250)	-	625
Brelms Trust	2,630	(2,630)	-	-
BUPA	4,275	(4,275)	-	-
Charitable Trust	5,000	(5,000)	-	-
Charles and Elsie Sykes Trust	1,377	(1,377)	-	-
Discovery Foundation	3,110	(2,074)	-	1,036
Garfield Weston Foundation	8,970	(8,970)	-	-
Henry Smith Foundation	12,497	(12,497)	-	-
Holbeck Charitable Trust	3,000	(3,000)	-	-
Liz and Terry Bramall Foundation	-	3,030	-	3,030
Newby Trust	5,984	(5,984)	-	-
Morrisons Foundation	5,706	(5,706)	-	-
Percy Bilton Charity	3,900	(2,600)	-	1,300
Sir George Martin	1,050	(1,050)	-	-
	<u>59,749</u>	<u>(53,633)</u>	<u>-</u>	<u>6,116</u>
TOTAL FUNDS	<u>595,297</u>	<u>115,632</u>	<u>-</u>	<u>710,929</u>

THE CELLAR TRUST

Notes to the Financial Statements - continued
for the Year Ended 31st March 2019

19. 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	2,022,966	(1,824,903)	198,063
Designated funds - Property	-	(28,798)	(28,798)
	<u>2,022,966</u>	<u>(1,853,701)</u>	<u>169,265</u>
Restricted funds			
A M Fenton Trust	2,000	(2,000)	-
Evan Cornish Foundation	7,500	(7,500)	-
Finnis Scott Foundation	1,000	(1,000)	-
Garfield Weston Foundation	20,000	(28,970)	(8,970)
George A Moore Foundation	1,500	(1,500)	-
Henry Smith Foundation	37,500	(49,997)	(12,497)
Liz and Terry Bramall Foundation	3,030	-	3,030
Lloyds Foundation	57,500	(57,500)	-
Sir George Martin	1,520	(2,570)	(1,050)
Sovereign Healthcare	3,000	(3,000)	-
Stronger Communities	1,000	(1,000)	-
Barbara Shuttleworth Trust	-	(250)	(250)
Beatrice Laing Trust	-	(1,250)	(1,250)
Brelms Trust	-	(2,630)	(2,630)
BUPA	-	(4,275)	(4,275)
Charitable Trust	-	(5,000)	(5,000)
Charles and Elsie Sykes Trust	-	(1,377)	(1,377)
Discovery Foundation	-	(2,074)	(2,074)
Holbeck Charitable Trust	-	(3,000)	(3,000)
Newby Trust	-	(5,984)	(5,984)
Morrisons Foundation	-	(5,706)	(5,706)
Percy Bilton Charity	-	(2,600)	(2,600)
	<u>135,550</u>	<u>(189,183)</u>	<u>(53,633)</u>
TOTAL FUNDS	<u>2,158,516</u>	<u>(2,042,884)</u>	<u>115,632</u>

THE CELLAR TRUST

Notes to the Financial Statements - continued for the Year Ended 31st March 2019

19. MOVEMENT IN FUNDS - continued

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.

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.

20. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2019.

21. APB 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.

22. ULTIMATE CONTROLLING PARTY

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

23. 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 2019**

	31/3/19 £	31/3/18 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	39,164	41,928
Grants	988,662	763,833
	<hr/> 1,027,826	<hr/> 805,761
Investment income		
Rents received	60,690	55,252
Deposit account interest	100	48
	<hr/> 60,790	<hr/> 55,300
Charitable activities		
Woodwork sales	1,307	5,755
Catering	40,852	39,981
Horticulture shop	-	66
Charity shop	49,101	46,251
Other income	4,612	-
Insurance claims	20,250	-
	<hr/> 116,122	<hr/> 92,053
Other income		
Other income	-	664
	<hr/>	<hr/>
Total incoming resources	1,204,738	953,778
EXPENDITURE		
Raising donations and legacies		
Wages	3,931	-
Telephone	177	-
Postage and stationery	36	-
Advertising and publicity	40	-
Training	50	-
Motor and travel costs	283	-
Fundraising costs	200	979
Professional fees	13	-
Sundry expenses	660	-
	<hr/> 5,390	<hr/> 979

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 2019

	31/3/19 £	31/3/18 £
Other trading activities		
Bad debts	-	2,462
Cafe costs	19,781	20,520
Woodwork costs	993	5,901
Charity shop costs	11,449	5,624
	<u>32,223</u>	<u>34,507</u>
Charitable activities		
Trustees' expenses	480	95
Wages	749,927	595,676
Social security	48,942	37,549
Pensions	17,479	12,080
Rates and water	8,710	7,745
Insurance	8,889	7,669
Light and heat	15,090	16,992
Telephone	7,939	5,051
Printing, postage and stationery	7,123	8,480
Sundries	1,506	690
Repairs and maintenance	65,391	50,773
Computer repairs and maintenance	61,669	13,984
Media and marketing costs	3,333	1,581
Subscriptions	1,237	668
Training	5,242	12,100
Motor and travel expenses	6,103	2,561
Volunteer expenses	986	1,565
Payroll charges	3,913	2,669
Professional fees	15,854	6,303
Bad debts	1,490	-
Client services costs	15,123	18,117
Restricted - Henry Smith	20,733	22,057
Depreciation - Freehold property	12,515	16,283
Depreciation - Plant and machinery	2,616	5,751
Depreciation - Fixtures and fittings	-	1,848
Depreciation - Computer equipment	677	935
Exceptional items	27,620	-
	<u>1,110,587</u>	<u>849,222</u>
Support costs		
Finance		
Bank charges	57	259
Governance costs		
Auditors' remuneration	5,400	-
Accountancy and legal fees	560	3,700
	<u>5,960</u>	<u>3,700</u>
Total resources expended	<u>1,154,217</u>	<u>888,667</u>

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THE CELLAR TRUST

**Detailed Statement of Financial Activities
for the Year Ended 31st March 2019**

	31/3/19 £	31/3/18 £
	<hr/>	<hr/>
Net income	50,521	65,111
	<hr/>	<hr/>

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