

Report of the Trustees and
Financial Statements for the Year Ended 30 April 2019
for
SSG Sustainable Living CIC

Rowlinson Rainbow & Company
5/7 New Road
Radcliffe
Greater Manchester
M26 1LS

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Report of the Trustees
for the Year Ended 30 April 2019

The trustees present their report with the financial statements of the charity for the year ended 30 April 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).

The above account summarises our activities over the last 12 months. We are currently in the process of developing further our relationships with funders and partners who will enable us to increase both the quality and the range of services that we are able to offer homeless people in the future.

Warmest possible thanks to The Edward Holt trust, Manchester City Council and the Greater Manchester Mayor's fund for their financial and other help. Thanks to Eversheds Sutherland for their pro-bono support in acquiring the building. Thanks to all the individuals and businesses that have donated monies to the Big Change Manchester for their financial help in securing decent accommodation for our clients.

We are grateful for the support of the NHS who has supported us financially to deliver an activities programme. Many individuals have contributed financially or in kind with help setting up and running the project and we are very grateful for their support.

Thanks to all of the individuals who have resided with us, contributed to shaping our service and worked hard to fulfil their aspirations. Thanks also to all the staff and volunteers who have worked throughout the year. The trustees are excited about SSG Sustainable Living's future plans and wish them well. They have achieved so much in their first year and can now only get better.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of SSG Sustainable Living are:

(1) The relief and prevention of poverty and the relief of need in particular by the provision of accommodation, support and training to people who are homeless or in acute housing distress or suffering poverty, hardship or social and economic disadvantage in Manchester.

(2) The advancement of education including (without limitation) the provision of education and training to eligible persons.

Summary of Achievements

It has been an exciting year for SSG Sustainable Living as we set up our first accommodation which provided temporary accommodation for 12 rough sleepers in Manchester on a rolling programme. We have also provided an additional 3 units of short term accommodation for individuals that have become homeless whilst in work.

During our first year we have supported 60 individuals to overcome the issues that have led to their homelessness and move on to independent living with resettlement support and we are currently supporting a further 15.

Activities

All Users have been fully involved in developing an activity programme that has contributed significantly to equip them with additional skills and confidence.

This programme included;

Wellbeing - this activity was funded by the NHS and consisted of a number of hands on activities that concentrated on the five ways of improving personal well-being. Planned activities include: DIY workshops, physical workouts, mindfulness sessions, geo trekking, creative writing, mentoring/signposting rough sleepers that are still on the streets, history project with the elderly.

Come Dine With Me - based on the popular television programme each individual living at the project was supported to host a cooking session during which they were able to gain skills in a number of areas including budgeting, economical shopping, planning, Information technology, food hygiene, cooking and socialising.

Pool Tournament - Individuals residing at the project took part in a pool tournament at the project. Individuals displayed satisfaction in being able to showcase personal skills and also reported that they felt better 'connected' with other participants.

Training, Education and Employment

We have worked closely in partnership with a local charity (The Booth Centre) to maximise support for individuals to access training, education and employment. Of the 60 individuals that we have supported during the last 12 months, 9 individuals have maintained their employment, 6 individuals have accessed formal education, 18 individuals have accessed training and 27 individuals have gained employment.

OBJECTIVES AND ACTIVITIES

Volunteers

A number of current and ex-service users have offered their time as volunteers during the last twelve months and we have developed a volunteer programme which is aimed at giving individuals the opportunity to gain knowledge, skills and employment.

In addition we have also recently set up a credit scheme which allows resident volunteers to build up credits for work they perform which can then be exchanged for goods for their prospective new home.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

SSG is governed by its Constitution & regulated by the Charities Commission.

SSG Sustainable Living was established as a Charitable Incorporated Organisation and constituted on 3rd June 2016. SSG Sustainable Living Trust is registered with the Charities Commission (Registration Number 1167457). The CIO is managed by a board of trustees, who act as the administrative body.

Organisational structure

The Trustees form the Management Committee of the charity and are responsible for the setting and reviewing of policies, finances and strategic direction.

The Trustees delegate the day to day management of the project to the manager, Maria Marsden. The manager also manages staff and volunteers.

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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1167457

Principal address

Kasmir House
439-441 Cheetham Hill Road
Manchester
M8 0PF

Trustees

The Trustees may convene and appoint a new Trustee to hold office for the period stated in the CIO's Constitution. Trustees are appointed through residence, occupation, employment or otherwise have specialist knowledge of the area of benefit or who are able by virtue of their personal or professional qualifications to make a contribution to the pursuit of the objectives or management of the charity.

New Trustees attend the Trustees induction during which they spend time at the project in order to see how it works in practice, to meet the people who use the project and the staff and volunteers. Each Trustee receives an induction pack, which includes information about their legal responsibility in the Charity Commission booklet, the constitution, financial statements, annual report, budget and recent management committee papers. They are also given information about their role as a Trustee and what is expected of them. They are also given information about other Trustees and are introduced to them.

Independent examiner

Rowlinson Rainbow & Company
5/7 New Road
Radcliffe
Greater Manchester
M26 1LS

Bankers

Royal Bank of Scotland PLC
P.O.Box 5479
1 Spinningfields Square
Manchester
M61 0NH

SSG Sustainable Living CIC

Report of the Trustees
for the Year Ended 30 April 2019

Approved by order of the board of trustees on 30 January 2020 and signed on its behalf by:

Ms Y Osman - Trustee

Independent Examiner's Report to the Trustees of
SSG Sustainable Living CIC

Independent examiner's report to the trustees of SSG Sustainable Living CIC

I report to the charity trustees on my examination of the accounts of the SSG Sustainable Living CIC (the Trust) for the year ended 30 April 2019.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of C.P.A.A. which is one of the listed bodies

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Rowlinson Rainbow & Co
C.P.A.A.
Rowlinson Rainbow & Company
5/7 New Road
Radcliffe
Greater Manchester
M26 1LS

Date:

Statement of Financial Activities
for the Year Ended 30 April 2019

		30.4.19 Unrestricted fund £	30.4.18 Total funds £
	Notes		
INCOME AND ENDOWMENTS FROM			
Donations and legacies		84,684	87,179
Other trading activities	2	209,915	114,019
Total		294,599	201,198
EXPENDITURE ON			
Raising funds	3	8,968	22,755
Charitable activities			
Housing		263,756	146,842
Other		27,003	17,922
Total		299,727	187,519
NET INCOME/(EXPENDITURE)		(5,128)	13,679
RECONCILIATION OF FUNDS			
Total funds brought forward		13,679	-
TOTAL FUNDS CARRIED FORWARD		8,551	13,679

SSG Sustainable Living CIC

Balance Sheet
At 30 April 2019

	Notes	30.4.19 Unrestricted fund £	30.4.18 Total funds £
CURRENT ASSETS			
Debtors	7	7,000	17,500
Cash at bank		8,979	16,728
		<hr/> 15,979	<hr/> 34,228
CREDITORS			
Amounts falling due within one year	8	(7,428)	(20,549)
		<hr/>	<hr/>
NET CURRENT ASSETS		<hr/> 8,551	<hr/> 13,679
TOTAL ASSETS LESS CURRENT LIABILITIES		<hr/> 8,551	<hr/> 13,679
NET ASSETS		<hr/> <hr/> 8,551	<hr/> <hr/> 13,679
FUNDS	10		
Unrestricted funds		<hr/> 8,551	<hr/> 13,679
TOTAL FUNDS		<hr/> <hr/> 8,551	<hr/> <hr/> 13,679

The financial statements were approved by the Board of Trustees on 30 January 2020 and were signed on its behalf by:

Ms Y Osman -Trustee

1. ACCOUNTING POLICIES**Basis of preparing the financial statements**

The financial statements of the charity, 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 Charities Act 2011. 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.

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.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

Pension costs and other post-retirement benefits

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

2. OTHER TRADING ACTIVITIES

	30.4.19	30.4.18
	£	£
M.C.C.	209,915	114,019
	<u> </u>	<u> </u>

3. RAISING FUNDS**Investment management costs**

	30.4.19	30.4.18
	£	£
Property repairs	8,968	22,755
	<u> </u>	<u> </u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2019 nor for the year ended 30 April 2018.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 April 2019 nor for the year ended 30 April 2018.

5. STAFF COSTS

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

	30.4.19	30.4.18
Support Staff	9	12
	<u> </u>	<u> </u>

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	87,179
Other trading activities	114,019
Total	<u>201,198</u>
EXPENDITURE ON	
Raising funds	22,755
Charitable activities	
Housing	146,842
Other	17,922
Total	<u>187,519</u>
NET INCOME/(EXPENDITURE)	<u>13,679</u>
TOTAL FUNDS CARRIED FORWARD	<u>13,679</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.19	30.4.18
	£	£
Other debtors	7,000	17,500
	<u> </u>	<u> </u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.19	30.4.18
	£	£
Taxation and social security	2,913	1,631
Other creditors	4,515	18,918
	<u>7,428</u>	<u>20,549</u>

9. LOANS

An analysis of the maturity of loans is given below:

	30.4.19	30.4.18
	£	£
Amounts falling due within one year on demand:		
Other loans	-	3,650
	<u> </u>	<u> </u>

10. MOVEMENT IN FUNDS

	At 1.5.18 £	Net movement in funds £	At 30.4.19 £
Unrestricted funds			
General fund	13,679	(5,128)	8,551
TOTAL FUNDS	<u>13,679</u>	<u>(5,128)</u>	<u>8,551</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	294,599	(299,727)	(5,128)
TOTAL FUNDS	<u>294,599</u>	<u>(299,727)</u>	<u>(5,128)</u>

Comparatives for movement in funds

	Net movement in funds £	At 30.4.18 £
Unrestricted Funds		
General fund	13,679	13,679
TOTAL FUNDS	<u>13,679</u>	<u>13,679</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	201,198	(187,519)	13,679
TOTAL FUNDS	<u>201,198</u>	<u>(187,519)</u>	<u>13,679</u>

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

	Net movement in funds £	At 30.4.19 £
Unrestricted funds		
General fund	8,551	8,551
TOTAL FUNDS	<u>8,551</u>	<u>8,551</u>

10. 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	495,797	(487,246)	8,551
TOTAL FUNDS	<u>495,797</u>	<u>(487,246)</u>	<u>8,551</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 April 2019.

Detailed Statement of Financial Activities
for the Year Ended 30 April 2019

	30.4.19 £	30.4.18 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	8,590	-
Grants	47,043	57,399
HRS Funding	12,841	-
Rent Receivable	1,084	17,265
Forever Manchester	15,126	12,515
	<hr/> 84,684	<hr/> 87,179
Other trading activities		
M.C.C.	209,915	114,019
	<hr/>	<hr/>
Total incoming resources	294,599	201,198
EXPENDITURE		
Investment management costs		
Property repairs	8,968	22,755
Charitable activities		
Rates and water	9,666	1,308
Insurance	-	1,526
Light and heat	5,153	734
Rent Payable	97,433	53,795
	<hr/> 112,252	<hr/> 57,363
Support costs		
Management		
Insurance	-	224
Telephone	1,007	420
Postage and stationery	409	269
Sundries	353	1,051
Travel	386	87
Waste Disposal	503	557
Cleaning	-	1,864
Pest Control	734	-
Subscriptions	198	-
	<hr/> 3,590	<hr/> 4,472
Finance		
Bank charges	-	10
Information technology		
Repairs and renewals	11,510	5,405
Computer Costs	-	909
	<hr/> 11,510	<hr/> 6,314
Human resources		
Wages	147,730	93,630
Social security	8,398	-
Pensions	4,210	596
	<hr/> 160,338	<hr/> 94,226
Governance costs		
Accountancy and legal fees	1,500	1,200
Payroll Costs	1,569	1,179
	<hr/> 3,069	<hr/> 2,379

This page does not form part of the statutory financial statements

SSG Sustainable Living CIC

Detailed Statement of Financial Activities
for the Year Ended 30 April 2019

	30.4.19 £	30.4.18 £
Total resources expended	299,727	187,519
Net (expenditure)/income	(5,128)	13,679