

Gingerbread Family Support Limited

England & Wales · Charity number 1088344

Details

Other names	STOKE ON TRENT AND DISTRICT GINGERBREAD CENTRE LIMITED, The Stoke on Trent and District Gingerbread Centre Limited, Gingerbread Family Support, THE GINGERBREAD CENTRE
Status	Registered
Legal form	Charitable company
Company number	02229357
Registered	2001-09-06
Register	View on the Charity Commission register

Contact

Address	The Gingerbread Centre Rothesay Court Furnace Road Stoke-On-Trent ST3 4LY
Phone	01782 344740
Email	info@gingerbreadcentre.co.uk
Website	www.gingerbreadcentre.co.uk

Activities

Objects: THE OBJECTS OF THE CHARITY ARE TO PROVIDE COUNSELLING, SUPPORT, ADVICE AND HELP TO THE PARENTS AND CHILDREN OF VULNERABLE FAMILIES AND SINGLE, PREGNANT WOMEN IN STOKE-ON-TRENT AND STAFFORDSHIRE AND ITS SURROUNDING DISTRICTS WHO ARE IN CONDITION OF NEED, HARDSHIP OR DISTRESS.

Activities: The provision of supported accommodation for homeless vulnerable families, lone parent families, including lone mothers, fathers and teenage mothers 16 & 17 years of age, and pregnant women. Floating support in the community for vulnerable families working towards prevention, early-intervention and longer-term Tier 2 support. Floating housing support to vulnerable families.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Prevention Or Relief Of Poverty, Accommodation/housing
- **Who:** Children/young People, Other Defined Groups

Geography

- **Area of benefit:** STOKE ON TRENT AND THE SURROUNDING DISTRICT
- Cheshire East
- Shropshire
- Staffordshire
- Stoke-on-trent City
- Telford & Wrekin

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,751,778	£1,216,792	£913,850	40
2024-03-31	£1,217,853	£1,115,605	£378,864	40
2023-03-31	£744,736	£1,063,694	£281,732	34
2022-03-31	£970,078	£996,142	£334,511	34
2021-03-31	£1,074,837	£1,024,973	£348,652	34

Trustees

Name	Role	Appointed
Fiona Louise MILLER	Chair	2019-09-19
Anthony McGovern		2024-08-22
Caine Black		2024-06-18
Henry James Mervyn Davies		2023-11-16
Jack Brereton		2021-02-17
Malcolm Jolliffe		2021-06-30
Paul Shenton		2023-11-16
Salima Begum Shariff		2024-06-18

Gingerbread Family Support Limited

England & Wales - Charity number 1088344

Accounts

Charity Registration No. 1088344

Company Registration No. 2229357 (England and Wales)

**GINGERBREAD FAMILY SUPPORT LIMITED
(FORMERLY THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE)
ANNUAL REPORT AND FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 MARCH 2025

GINGERBREAD FAMILY SUPPORT LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Miss Fiona Miller

Mr Jack Brereton

Mr Malcolm Jolliffe

Mr Caine Black (Appointed 18 June 2024)

Mr Henry Davies

Mr Anthony McGovern (Appointed 22 August 2024)

Ms Salima Shariff (Appointed 18 June 2024)

Mr Paul Shenton

Charity number 1088344

Company number 2229357

Registered office

Rothsay Court, Furnace Road, Stoke on Trent, ST3 4LY

Senior Management Team

Mr Trevor Cottam Chief Executive Officer

Mrs Nikki Evans Finance Manager

Ms Helen McNicol Buckley Service Manager

Ms Kathryn Hibberts Unit Manager

Auditor

Geens Limited, Graphic House, 124 City Road, Stoke on Trent, ST4 2PH

Bankers

Barclays Bank, Leicester, LE87 2BB

GINGERBREAD FAMILY SUPPORT LIMITED

CONTENTS

	Page
Trustees' report	1 - 7
Statement of trustees' responsibilities	8
Independent auditor's report	9 - 11
Statement of financial activities	12
Balance sheet	13
Statement of cash flows	14
Notes to the financial statements	15 - 28

GINGERBREAD FAMILY SUPPORT LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) FOR THE YEAR ENDED 31 MARCH 2025

In our capacity as Trustees of The Gingerbread, we are honoured to present the Trustees Report and audited financial statements for the fiscal year concluding on 31 March 2025. These financial statements adhere to the Statement of Recommended Practice Accounting and Reporting by Charities (SORP 2019) and fully meet the statutory requirements outlined in the charity's governing document.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

Our core objectives and primary activities encompass the following:

1. Accommodation for Vulnerable Families, Young Parents and Single Pregnant Women

We extend short-term, supported accommodation to vulnerable families, young parents, and single pregnant women, with the emphasis on support and providing a safe haven during their time of need.

2. Providing Support in Time of Need

Our foremost goal is to offer intensive, tailored support through individual support plans including advice, activities and assistance within Stoke on Trent, Staffordshire, and the surrounding areas to individuals facing hardship, distress, or challenging circumstances.

Our decision-making process aligns meticulously with guidance provided by the Charity Commission, ensuring the charity's activities remain in harmony with our mission.

Public benefit

We confirm that we have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

GINGERBREAD FAMILY SUPPORT LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance

Significant activities and achievements against objectives

Gingerbread Family Support has been a steadfast pillar of support for vulnerable individuals in the Stoke-on-Trent region since its establishment in 1977, accumulating 48 years of dedicated service.

Our beneficiaries receive not only shelter but also personalised guidance tailored to their unique circumstances. This support transforms their outlook on life, enabling them to perceive new opportunities. We facilitate activities and situations that enhance their self-confidence and furnish them with the skills necessary to envisage a brighter future.

Our charitable operations span two dedicated centres in Stoke-on-Trent:

Rothesay Court, Normacot: Homeless Families Unit

Rothesay Court constitutes a sanctuary for homeless families, including single parents, expectant mothers, fathers, and couples. Comprising 22 units of supported accommodation, it offers seven resettlement support areas. This support encompasses vital life skills such as budgeting, building support networks, accessing training, securing stable housing, and transitioning to independent living.

Resettlement support is thoughtfully provided to families as they embark on the journey to establishing a new, secure home. Our dedicated staff collaborates closely with social care services, health professionals, midwives, local housing providers, and mental health services, while also forging partnerships with local charities and organisations. This multi-pronged approach seeks to empower residents to harness their own skills, knowledge, and resourcefulness to live independently. Personalised support plans, grounded in evidence-based tools, are individually crafted for each resident.

Our Activity Club, based at Rothesay Court, operates within a children and young people's activity centre, equipped with a purpose-built outdoor play area. The Activity Team extends its services to Catherine Court as well, ensuring families can access these enriching opportunities. In addition to a regular roster of internal activities, we organise numerous outings to local attractions, events, and leisure facilities, enriching the lives of those we serve.

Catherine Court, Hanley: Teenage Parents Unit

Catherine Court offers accommodation-based support exclusively for expectant teenage mothers, teenage parents seeking to develop the skills necessary for effective parenting, and the pursuit of independent living in their own homes. The facility encompasses seven self-contained flats and four two-bedroom properties, providing 24-hour supported accommodation for pregnant or parenting teenagers aged 16-19, alongside their children. Floating support is available for up to three months following the transition to independent living.

Care Leavers

A change in legislation for care leavers aged between 16 and 18 in late 2023 dictated that we must become OFSTED registered in order to offer accommodation and support to young parents who are care leavers. We are in the process of registering with OFSTED and currently waiting for the registration to be accepted.

At The Gingerbread Centre, we are proud to maintain consistently high occupancy rates across both units throughout the year, attesting to the substantial demand for our services.

Void Management

It is worth noting that the teams at both sites worked incredibly hard to keep voids to an absolute minimum throughout the year and successfully achieved that aim. This was helped in part by the reduced availability of move-on properties which saw families waiting, on average, an extra 2 months to find their next home.

New Services

We were awarded the contract to deliver Tier 2 Family Support across Staffordshire Moorlands and Newcastle-under-Lyme for Staffordshire County Council. The service went live on 01 April 2025 with a formidable team of experienced Family Support Worker who are being transferred over to The Gingerbread Centre under a TUPE process as the service has been operating for a number of years.

GINGERBREAD FAMILY SUPPORT LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

We were also awarded the contract to deliver floating housing support to vulnerable families across Stoke-on-Trent as part of Stoke's Family Matters initiative. This initiative is Stoke's response to increasing numbers of children in care with several work streams now working together. We are working with the family support workstream in conjunction with four Locally Trusted Family Support organisations and Family Support Coordinator teams.

Prevention, Early Intervention and Longer-term Support

We are also laying the foundations to extend our reach of support and increased access to our family and housing support to more families and young parents in the community with the development of an Outreach service and inviting children and young people to sessions at our Activity Club. Our aim is to develop in-roads towards prevention, early intervention and longer-term support.

Financial review

The core charitable activities are primarily supported by two commissioned service contracts disclosed as restricted funds. During the financial year, these Supporting People contracts raised income of £216,827 (2024: £209,680) and an additional £27,000 (2024: £32,500) was generated by fundraising. Total costs of Supporting People activities were £261,586 (2024: £235,297) which left a deficit of £17,759 (2024: £6,883 surplus). In this financial year we also showed a deficit in the Activity Club, which is mostly funded by a restricted Children in Need grant. Including the addition of a restricted capital donation of £367,000 the total restricted funds for the year show a surplus of £354,116.

In total we received unrestricted income of £1,075,997 (2024: £914,978) with unrestricted expenditure of £895,127 (2024: £823,971). After investment losses of £nil (2024: £5,116) the unrestricted fund surplus in the year was £180,870 (2024: £85,891).

Reserves are held to ensure that the Charity has the ability to withstand any unforeseen drops in income and to provide capital for future strategic growth.

At the balance sheet date, the Charity had total reserves of £913,850 (2024: £378,864) of which £533,711 (2024: £355,742) are unrestricted reserves. The Management Committee considers the current reserves are an adequate buffer against risks that cannot be negated by other means, whilst underpinning the strategic plan for the future of the Charity.

At the balance sheet date, the Charity held cash at bank and investments totalling £631,177 (2024: £499,726). As with reserves, these liquid funds provide a buffer against unforeseen drops in income or working capital providing security that the Charity will be able to meet its financial obligations as they fall due.

GINGERBREAD FAMILY SUPPORT LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Reserves policy

Aim of Reserves Policy

- To ensure Trustees comply with current legislation and recommendations from the Charity Commission regarding reserves and their use.
- To maintain a sufficient level of reserves to allow the charity to continue to operate for a period of up to 2 months, should a shortfall in income occur.
- To maintain a sufficient level of reserves to allow the charity to wind down, should it be necessary.
- To take account of potential financial risks to the charity.
- To prepare for contingencies that may arise from time to time.
- To ensure the level of reserves is reviewed on an annual basis.
- To ensure reserves are used to generate income.
- To ensure the management of reserves is exercised in the best interest of the charity.

Reserves Policy

It is our policy to assess the level of reserves require by using the Risk Identification approach, which is used by most charities.

When deciding the level of reserves held by the charity, consideration will be given to cash flow, existing funds, future income streams, committed expenditure, changes in legislation, risk identification and the future needs of the charity. This approach ensures that the reserves held are not too high or too low, and that we hold sufficient reserves for any contingencies that may occur.

All financial calculations and risk assessments will be reviewed and updated annually.

An acceptable reserves level will be set based on covering identified risks. The Board may release reserves for new projects and services, to assist the aims of the Charity, as long as the level of reserves remains above the minimum requirement, taking into consideration a deficit budget.

Unrestricted reserves will reduce in the event of an annual deficit.

Restricted funds are excluded from the Reserves Policy and are accounted for separately.

Trustees are empowered to invest unrestricted reserves in accordance with the Investment Policy.

GINGERBREAD FAMILY SUPPORT LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Navigating Risks and Uncertainties

At the heart of The Gingerbread Centre's governance lies a robust risk management process. This process hinges on the meticulous upkeep and scrutiny of a comprehensive risk register. Within this register, we identify and evaluate major risks meticulously. These risks undergo regular review under the careful supervision of our Chief Officer and Management Committee during scheduled meetings. To effectively navigate these risks, we have established a set of systems and procedures.

Primary Risks in Focus

a) Loss of Supporting People contracts

The situation regarding the Supporting People contracts is still very much up in the air as we enter the last year of our current contract. Our reliance on voluntary contributions to bridge the funding gap required to maintain our existing core support service level is as much needed now as ever before. To mitigate the risk of further cuts throughout the contract's remaining term, the unknown situation of any continuation or renewed contract after March 2026, we have devised a multi-pronged approach, which includes:

- Sustaining exceptional performance outcomes
- Achieving favourable and positive service review reports.
- Forging close collaborations with commissioners, positioning us favourably for successful contract tenders
- Repositioning ourselves as a Family Support service to compliment the accommodation we offer to homeless families and young parents
- Become OFSTED registered
- Develop an outreach service
- Further invest and develop our fundraising strategy with the aim of increasing our voluntary and unrestricted income as well as our Trusts and Grants programme to develop services and projects through restricted income

b) Ensuring Financial Sustainability

Maintaining financial sustainability presents an ongoing challenge, given the stringent budgets associated with our primary contracts and the limited diversity in our income streams. In response, we are proactively crafting a robust fundraising strategy that now encompasses a dedicated focus on securing Trusts and Grants funding. Simultaneously, we are actively exploring partnerships and collaborative ventures with other service providers and organisations. Additionally, we are proactively pursuing service tenders for complementary offerings. The looming presence of rising living costs, surging energy prices, escalating inflation, and further calls for efficiencies and cost savings from our commissioned services portend an increased reliance on voluntary income in the near future.

c) A Purpose Built Supported Accommodation Property

Our initial tentative steps towards developing a third supported accommodation have gathered pace. In July 2024 we received a donation to buy an acre and a half site in Fegg Hayes, Stoke-on-Trent (North) – a donation beyond our wildest dreams.

We also received a tremendous offer of pro-bono support to develop plans for a 54 bed supported accommodation purpose designed for Gingerbread with the aim of securing full planning permission to build. Those plans were submitted as a part of our application for full planning permission to Stoke Council just before Christmas 2024. We await the outcome of Stoke's Planning Committee process.

Safeguarding Reputation

Gingerbread enjoys a sterling reputation among local residents and stakeholder partners. To protect this invaluable asset, we are committed to a series of mitigating actions, foremost among them:

- Unwavering commitment to delivering exceptional service.
- Strict adherence to agreed-upon policies and procedures.
- A concerted focus on the recruitment, retention, and professional development of our dedicated staff.
- Roadmap for the Future

Our steadfast commitment to providing supported accommodation and related services at Rothesay Court and Catherine Court remains unwavering, contingent upon securing satisfactory funding arrangements.

GINGERBREAD FAMILY SUPPORT LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Our strategic ambition centres on establishing the capacity to deliver our Supported Accommodation model to homeless families by acquiring our own property(ies). Such a "new" building would primarily supplant the accommodation at Rothesay Court and, ideally, replace Catherine Court's facilities. In addition to these benefits, it would usher in economies of scale, particularly in terms of staffing costs during evening, weekend, and night hours, aligning with our objective to eliminate lone working periods.

Our Trustees convene to chart the Charity's strategic course. They concur that diversifying our funding sources forms an integral component of our risk management strategy, ensuring the charity's financial sustainability while expanding our reach to serve more individuals in need.

Structure, governance and management

Gingerbread Family Support is a registered charity and is a company limited by guarantee and is constituted under a Memorandum of Association dated 18th April 2016.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Miss Fiona Miller	
Mr Jack Brereton	
Mr Malcolm Jolliffe	
Mr Richard Adams	(Resigned 20 August 2024)
Mr Caine Black	(Appointed 18 June 2024)
Mr Henry Davies	
Mr Anthony McGovern	(Appointed 22 August 2024)
Ms Salima Shariff	(Appointed 18 June 2024)
Mr Paul Shenton	

Recruitment and appointment of trustees

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute an amount not exceeding £10 in the event of a winding up.

Recruitment and Appointment of the Management Committee

Under the requirements of the Memorandum and Articles of Association the members of the Management Committee shall retire from office in rotation every three years at the Annual General Meeting, after which they can be re-elected, if willing to stand and if the vacancy remains.

The Management Committee seeks to ensure that the needs of the organisation and its client group are appropriately reflected in the diversity of the Trustee body. To maintain this broad mix of skills, members of the Management Committee are requested to complete a skills audit which is updated each year. If skills are lost or numbers of members decrease due to retirement, then recruitment will take place.

Introduction of new Trustees is done via word of mouth and personal recommendation, or via a specialist recruitment activity.

GINGERBREAD FAMILY SUPPORT LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Organisational structure

The Gingerbread Centre has a Management Committee who meet at least four times per year and who are responsible for the strategic direction and policy of the Charity. At present the Management Committee has eleven members from a variety of professional backgrounds relevant to the work of the charity.

In July 2022 we saw the appointment of Trevor Cottam as CEO. A scheme of delegation is in place and day to day responsibility for the provision of services rests with the Chief Officer, along with the Senior Management team. The Chief Officer has responsibility for all aspects of the day to day operations of the Charity to ensure that it delivers the services specified, remains strategically relevant and that key performance indicators are met. The Chief Officer currently also has responsibility for funding and health and safety. The Head of Services is responsible for the day to day operational management of the supported accommodation at both Rothesay Court and Catherine Court. The Finance Manager has responsibility for all day-to-day financial matters of the organisation.

Induction and training of trustees

Most Trustees are already familiar with the practical work of the Charity. New Trustees are given relevant information about their roles and responsibilities and about the Charity in accordance with our policy for appointment of Trustees. Trustees are encouraged to visit the Charity, to attend viewings of the premises, and informal meetings are held with the Chief Officer and staff. Training opportunities are circulated to Trustees, and they participate in planning meetings with senior management.

During the Trustee induction new Trustees are provided with a comprehensive handbook covering all relevant policies, procedures, and other relevant information, such as a copy of the Essential Trustee.

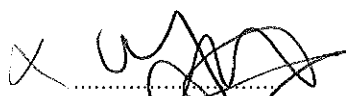
Remuneration policy

Arrangements for setting the pay of the Charity's key personnel is currently the same as for all other employees. As part of the budget setting process for the new budget year, a salary increase option appraisal is taken for the Trustees for discussion and decision, included is a simple benchmark of local salary rates for similar roles and this information feeds into the discussion. The Management Committee then consider staff remuneration and salary increases in relation to their finances.

Auditor

In accordance with the company's articles, a resolution proposing that be reappointed as auditor of the company will be put at a General Meeting.

The trustees' report was approved by the Board of Trustees.



Miss Fiora Miller
Trustee

Date: 27/11/25

GINGERBREAD FAMILY SUPPORT LIMITED

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

The trustees who are also directors of The Stoke-on-Trent and District Gingerbread Centre for the purposes of company law, are responsible for preparing the Trustees' Annual Report (including the Strategic Report) 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. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. 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 auditor is 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 auditor is aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

GINGERBREAD FAMILY SUPPORT LIMITED

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF GINGERBREAD FAMILY SUPPORT LIMITED

Opinion

We have audited the financial statements of Gingerbread Family Support Limited (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the 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, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (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 31 March 2025 and of its incoming resources and application of resources, 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 *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity 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 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

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

GINGERBREAD FAMILY SUPPORT LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF GINGERBREAD FAMILY SUPPORT LIMITED

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose 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 charity'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.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 an auditor's report 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

As part of our planning process:

- we enquired of management the systems and controls the charity has in place, the areas of the financial statements that are most susceptible to the risk of irregularities and fraud, whether there was any known, suspected or alleged fraud. the charity did not inform us of any known, suspected or alleged fraud.
- We obtained an understanding of the legal and regulatory frameworks applicable to the charity. We determined that the following were most relevant: the Charity SORP. FRS 102, Charities Act 2011. Companies Act 2006.
- We considered the incentives and opportunities that exist in the charity, including the extent of management bias, which present a potential for irregularities and fraud to be perpetuated, and tailored our risk assessment accordingly.
- Using our knowledge of the charity, together with the discussions held with the charity at the planning stage, we formed a conclusion the risk of misstatement due to irregularities including fraud and tailored our procedures according to this risk assessment.

The key procedures we undertook to detect irregularities including fraud during the course of the audit included:

- Identifying and testing journal entries and the overall accounting records, in particular those that were significant and unusual.
- Reviewing the financial statement disclosures and determining whether accounting policies have been appropriately applied.
- Reviewing and challenging the assumptions and judgements used by management in their significant accounting estimates.
- Assessing the extent of compliance, or lack of, with relevant laws and regulations.
- Assessing the validity of the classification of income, expenditure, assets and liabilities between unrestricted and restricted funds.
- Obtaining third party confirmation of material bank balances.
- Documenting and verifying all significant related party balances and transactions.
- Reviewing documentation such as charity board minutes for discussions of irregularities including fraud.

GINGERBREAD FAMILY SUPPORT LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

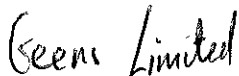
TO THE TRUSTEES OF GINGERBREAD FAMILY SUPPORT LIMITED

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. The risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Geens Limited

Statutory Auditor

Chartered Accountants

Graphic House

124 City Road

Stoke on Trent

ST4 2PH

2 December 2025

BK Plus Audit Limited (Formerly Geens Limited) is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under of section 1212 of the Companies Act 2006.

GINGERBREAD FAMILY SUPPORT LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income and endowments from:							
Donations and legacies	3	121,745	385,434	507,179	32,667	34,174	66,841
Charitable activities	6	899,943	290,347	1,190,290	824,769	268,701	1,093,470
Other trading activities	4	233	-	233	14,677	-	14,677
Investments	5	7,597	-	7,597	6,003	-	6,003
Other income		46,479	-	46,479	36,862	-	36,862
Total income		1,075,997	675,781	1,751,778	914,978	302,875	1,217,853
Expenditure on:							
Raising funds	7	5,367	-	5,367	11,948	-	11,948
Charitable activities	8	889,760	321,665	1,211,425	812,023	291,634	1,103,657
Total expenditure		895,127	321,665	1,216,792	823,971	291,634	1,115,605
Net gains/(losses) on investments		-	-	-	(5,116)	-	(5,116)
Net income		180,870	354,116	534,986	85,891	11,241	97,132
Transfers between funds		(2,901)	2,901	-	-	-	-
Net movement in funds		177,969	357,017	534,986	85,891	11,241	97,132
Reconciliation of funds:							
Fund balances at 1 April 2024		355,742	23,122	378,864	269,851	11,881	281,732
Fund balances at 31 March 2025		533,711	380,139	913,850	355,742	23,122	378,864

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

GINGERBREAD FAMILY SUPPORT LIMITED

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	14		374,379		8,758
Investments	15		-		72,108
			<u>374,379</u>		<u>80,866</u>
Current assets					
Debtors	16	84,102		53,940	
Cash at bank and in hand		631,177		427,618	
		<u>715,279</u>		<u>481,558</u>	
Creditors: amounts falling due within one year	17	(175,808)		(183,560)	
Net current assets			<u>539,471</u>		<u>297,998</u>
Total assets less current liabilities			<u>913,850</u>		<u>378,864</u>
The funds of the charity					
Restricted income funds	20		380,139		23,122
Unrestricted funds	21		533,711		355,742
			<u>913,850</u>		<u>378,864</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025, although an audit has been carried out under section 144 of the Charities Act 2011.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and preparation of the financial statements

The trustees have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 27/11/25


Miss Fiona Miller
Trustee

Company registration number 2229357 (England and Wales)

GINGERBREAD FAMILY SUPPORT LIMITED

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash generated from operations	25		491,833		112,327
Investing activities					
Purchase of tangible fixed assets		(367,979)		(3,005)	
Proceeds from disposal of investments		72,108		-	
Investment income received		7,597		6,003	
Net cash (used in)/generated from investing activities					
			(288,274)		2,998
Net cash generated from financing activities					
			-		-
Net increase in cash and cash equivalents					
			203,559		115,325
Cash and cash equivalents at beginning of year			427,618		312,293
Cash and cash equivalents at end of year					
			631,177		427,618

The notes on pages 15 to 28 form part of these financial statements.

GINGERBREAD FAMILY SUPPORT LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

The Stoke on Trent and District Gingerbread Centre Limited is a charitable company limited by guarantee incorporated in England and Wales. The registered office is Rothesay Court, Furnace Road, Stoke on Trent, ST3 4LY.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention unless otherwise stated in the relevant accounting policy.

1.2 Going concern

A the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Rental income is recognised on an accruals basis.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the Charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

GINGERBREAD FAMILY SUPPORT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Income from government grants, are recognised when the Charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

1.5 Expenditure

Liabilities are recognised as resources expended where there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under appropriate headings. Where costs cannot be directly attributed to particular headings (support costs) they have been allocated to activities on a basis consistent with use of the resources.

The cost of Raising Funds include costs of generating voluntary income and fund raising trading plus a share of support costs.

Charitable Activities comprise those activities set out in detail in the report of the trustees

Governance costs are those associated with the governance arrangements of the charity which relate to the general running of the charity. This includes internal and external audit, insurance costs, legal advice for trustees and costs associated with constitutional and statutory requirements such as the cost of trustee meetings and preparing the statutory accounts, plus a share of support costs.

Support costs are those costs incurred in the support of the fund raising, governance and charitable activities which cannot be directly attributed. They have been attributed to activities as described in the notes to the financial statements.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Straight line - 2% to 4% per annum
Fixtures, fittings and equipment	Straight line - 12.5% to 33.33% per annum

Freehold land is not depreciated.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

GINGERBREAD FAMILY SUPPORT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charitable company only has financial assets and 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 any bank loans which are measured at amortised cost using the effective interest method.

1.11 Taxation

The company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.13 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

There are no areas of critical estimates or judgements in the financial statements.

GINGERBREAD FAMILY SUPPORT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	121,745	385,434	507,179	32,667	21,535	54,202
Grants	-	-	-	-	12,639	12,639
	<u>121,745</u>	<u>385,434</u>	<u>507,179</u>	<u>32,667</u>	<u>34,174</u>	<u>66,841</u>
Donations and gifts						
Gift aid	95,250	-	95,250	-	-	-
Land reserve	-	367,000	367,000	-	-	-
Other	26,495	18,434	44,929	32,667	21,535	54,202
	<u>121,745</u>	<u>385,434</u>	<u>507,179</u>	<u>32,667</u>	<u>21,535</u>	<u>54,202</u>
Grants						
Together Active funding for families	-	-	-	-	7,639	7,639
Stoke on Trent moving on fund	-	-	-	-	5,000	5,000
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,639</u>	<u>12,639</u>

4 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising events	233	14,677
	<u>233</u>	<u>14,677</u>

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from unlisted investments	1,083	3,962
Other income	6,514	2,041
	<u>7,597</u>	<u>6,003</u>

GINGERBREAD FAMILY SUPPORT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

6 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Charitable activities						
Accommodation and support	898,203	256,289	1,154,492	823,072	209,679	1,032,751
Activity club	-	34,058	34,058	-	59,022	59,022
Other income	1,740	-	1,740	1,697	-	1,697
	<u>899,943</u>	<u>290,347</u>	<u>1,190,290</u>	<u>824,769</u>	<u>268,701</u>	<u>1,093,470</u>

7 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Other fundraising costs	5,367	11,948
	<u>5,367</u>	<u>11,948</u>

GINGERBREAD FAMILY SUPPORT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

8 Expenditure on charitable activities

	Accommodation and support		Total	Accommodation and support		Total
	2025	2025	2025	2024	2024	2024
	£	£	£	£	£	£
Direct costs						
Staff costs	743,814	40,187	784,001	665,067	37,136	702,203
Depreciation and impairment	2,200	-	2,200	5,684	-	5,684
Recruitment and training	6,574	464	7,038	8,036	433	8,469
Travel	1,188	-	1,188	1,578	-	1,578
Premises	285,736	7,981	293,717	262,470	5,693	268,163
	<u>1,039,512</u>	<u>48,632</u>	<u>1,088,144</u>	<u>942,835</u>	<u>43,262</u>	<u>986,097</u>
Share of support and governance costs (see note 10)						
Support	108,215	-	108,215	105,553	-	105,553
Governance	15,066	-	15,066	12,007	-	12,007
	<u>1,162,793</u>	<u>48,632</u>	<u>1,211,425</u>	<u>1,060,395</u>	<u>43,262</u>	<u>1,103,657</u>
Analysis by fund						
Unrestricted funds	889,760	-	889,760	812,023	-	812,023
Restricted funds	273,033	48,632	321,665	248,372	43,262	291,634
	<u>1,162,793</u>	<u>48,632</u>	<u>1,211,425</u>	<u>1,060,395</u>	<u>43,262</u>	<u>1,103,657</u>

9 Description of charitable activities

Accommodation and support

Offers supported accommodation for homeless families and expectant teenage mothers.

Activity club

The activity club encourages interaction through play between children and their parents to build on family relationships.

GINGERBREAD FAMILY SUPPORT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

10 Support costs allocated to activities

	2025 £	2024 £
Staff costs	42,779	29,839
Depreciation	159	6,336
Recruitment and training	2,017	3,370
Travel	335	54
Office premises	11,200	10,284
Other core costs	51,725	55,670
Governance costs	15,066	12,007
	<u>123,281</u>	<u>117,560</u>
Analysed between:		
Accommodation and support	<u>123,281</u>	<u>117,560</u>
	2025 £	2024 £
Governance costs comprise:		
Staff costs	7,549	5,265
Accountancy	5,700	5,765
Other governance costs	1,817	977
	<u>15,066</u>	<u>12,007</u>

11 Trustees

No trustees received any remuneration in the year. No trustees received reimbursement of expenses in the current year.

12 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Charitable activities	37	37
Management and administration of the charity	3	3
	<u>40</u>	<u>40</u>
Total	<u>40</u>	<u>40</u>

GINGERBREAD FAMILY SUPPORT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

12 Employees (Continued)

Employment costs	2025 £	2024 £
Wages and salaries	756,158	671,593
Social security costs	54,613	43,659
Other pension costs	23,558	22,055
	<u>834,329</u>	<u>737,307</u>

During the year, the charity made £nil (2024: £nil) redundancy and termination payments.

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025 £	2024 £
Aggregate compensation	<u>149,733</u>	<u>117,662</u>

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

14 Tangible fixed assets

	Freehold land and buildings £	Fixtures, fittings and equipment £	Total £
Cost			
At 1 April 2024	-	60,789	60,789
Additions	<u>366,980</u>	<u>999</u>	<u>367,979</u>
At 31 March 2025	<u>366,980</u>	<u>61,788</u>	<u>428,768</u>
Depreciation and impairment			
At 1 April 2024	-	52,030	52,030
Depreciation charged in the year	-	<u>2,359</u>	<u>2,359</u>
At 31 March 2025	-	<u>54,389</u>	<u>54,389</u>
Carrying amount			
At 31 March 2025	<u>366,980</u>	<u>7,399</u>	<u>374,379</u>
At 31 March 2024	<u>-</u>	<u>8,758</u>	<u>8,758</u>

GINGERBREAD FAMILY SUPPORT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

15 Fixed asset investments

	Unlisted investments £
Cost or valuation	
At 1 April 2024	72,108
Disposals	(72,108)
	<hr/>
At 31 March 2025	-
	<hr/>
Carrying amount	
At 31 March 2025	-
	<hr/> <hr/>
At 31 March 2024	72,108
	<hr/> <hr/>

16 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	81,032	40,896
Prepayments and accrued income	3,070	13,044
	<hr/>	<hr/>
	84,102	53,940
	<hr/> <hr/>	<hr/> <hr/>

17 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Other taxation and social security		26,440	21,852
Deferred income	18	52,025	41,986
Trade creditors		18,385	52,230
Other creditors		65,697	58,144
Accruals		13,261	9,348
		<hr/>	<hr/>
		175,808	183,560
		<hr/> <hr/>	<hr/> <hr/>

18 Deferred income

	2025 £	2024 £
Other deferred income	52,025	41,986
	<hr/>	<hr/>
	52,025	41,986
	<hr/> <hr/>	<hr/> <hr/>
Deferred income is included within:		
Current liabilities	52,025	41,986
	<hr/> <hr/>	<hr/> <hr/>
Movements in the year:		

GINGERBREAD FAMILY SUPPORT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

18 Deferred income	(Continued)	
Deferred income at 1 April 2024	41,986	44,210
Released from previous periods	(41,986)	(2,224)
Resources deferred in the year	52,025	-
Deferred income at 31 March 2025	<u>52,025</u>	<u>41,986</u>

This income has been deferred to the following year due to the timing of the company's entitlement to it.

19 Retirement benefit schemes	2025	2024
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	<u>23,558</u>	<u>22,055</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

20 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
Children in Need	(941)	47,454	(48,633)	-	(2,120)
Big Lottery CCTV	3,583	-	(1,229)	-	2,354
RC Supporting People	(14,399)	142,980	(148,220)	19,639	-
CC Supporting People	29,257	100,847	(113,366)	(16,738)	-
Working With Families	3,039	-	(3,039)	-	-
Grant to facilitate move ons	2,583	-	(2,361)	-	222
Activity Club Development Fund	-	10,000	(3,617)	-	6,383
Land Reserve	-	367,000	-	-	367,000
GB Business Collective	-	7,500	(1,200)	-	6,300
	<u>23,122</u>	<u>675,781</u>	<u>(321,665)</u>	<u>2,901</u>	<u>380,139</u>

GINGERBREAD FAMILY SUPPORT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

(Continued)					
20 Restricted funds	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
Previous year:	£	£	£	£	£
Children in Need	(5,737)	48,056	(43,260)	-	(941)
Big Lottery CCTV	4,813	-	(1,230)	-	3,583
RC Supporting People	(18,897)	138,544	(134,046)	-	(14,399)
CC Supporting People	26,872	103,636	(101,251)	-	29,257
RC Children's Play Area	1,390	-	(1,390)	-	-
Working With Families	3,440	7,639	(8,040)	-	3,039
Grant to facilitate move ons	-	5,000	(2,417)	-	2,583
	<u>11,881</u>	<u>302,875</u>	<u>(291,634)</u>	<u>-</u>	<u>23,122</u>

Children in Need

This project provides an activity club to parents and children of vulnerable families facing homelessness. It also supports children and young people to increase their level of social integration, improve their well-being and develop pride.

Big Lottery CCTV

Funding for the provision of CCTV at Catherine Court.

Supporting People - Rothesay Court

Funding for the provision of Accommodation and Support at Rothesay Court.

Supporting People - Catherine Court

Funding for the provision of Accommodation and Support at Catherine Court.

Working with Families

Funding to support family wellbeing through activities, days out and workshops.

Activity club development fund

Funding from Gladmans Properties to develop the activity club out into the community, still on going.

Land reserve

Funding from Gladmans to acquire land at Oxford Road. Planning permission now granted for new build containing 54 units, Capital Appeal being drafted.

GB Business Collective

Funding to set up a Business Collective, unfortunately Fundraising Manager left part way through the project therefore the balance of £6.3k has been carried forward. The new Fundraising Manager will be picking this up in this coming year and spending that balance.

GINGERBREAD FAMILY SUPPORT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

21 Unrestricted funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	At 31 March 2025 £
Emergency fund	1,527	5,511	(4,877)	-	-	2,161
Furniture renewals	74,731	-	(27,518)	-	-	47,213
Oxford Road	-	91,750	(3,209)	-	-	88,541
General funds	279,484	978,736	(859,523)	(2,901)	-	395,796
	<u>355,742</u>	<u>1,075,997</u>	<u>(895,127)</u>	<u>(2,901)</u>	<u>-</u>	<u>533,711</u>
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	At 31 March 2024 £
Emergency fund	1,077	5,587	(5,137)	-	-	1,527
Furniture renewals	61,964	12,767	-	-	-	74,731
General funds	206,810	896,624	(818,834)	-	(5,116)	279,484
	<u>269,851</u>	<u>914,978</u>	<u>(823,971)</u>	<u>-</u>	<u>(5,116)</u>	<u>355,742</u>

Emergency Fund

A hardship fund for residents.

Furniture renewals

A fund for the cyclical renewal of furniture in resident accommodation.

Oxford Road

A fund for the security and development of the land/site at Oxford Road.

General funds

These are unrestricted funds that are not designated.

GINGERBREAD FAMILY SUPPORT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

22 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	4,884	369,495	374,379
Current assets/(liabilities)	528,827	10,644	539,471
	<u>533,711</u>	<u>380,139</u>	<u>913,850</u>
	<u><u>533,711</u></u>	<u><u>380,139</u></u>	<u><u>913,850</u></u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	4,932	3,826	8,758
Investments	72,108	-	72,108
Current assets/(liabilities)	278,702	19,296	297,998
	<u>355,742</u>	<u>23,122</u>	<u>378,864</u>
	<u><u>355,742</u></u>	<u><u>23,122</u></u>	<u><u>378,864</u></u>

23 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Within one year	4,165	3,861
Between two and five years	2,429	4,153
	<u>6,594</u>	<u>8,014</u>
	<u><u>6,594</u></u>	<u><u>8,014</u></u>

24 Related party transactions

Other than remuneration to key management personnel there were no disclosable related party transactions during the year (2024 - none).

GINGERBREAD FAMILY SUPPORT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

25	Cash generated from operations	2025	2024
		£	£
	Surplus for the year	534,986	97,132
	Adjustments for:		
	Investment income recognised in statement of financial activities	(7,597)	(6,003)
	Fair value gains and losses on investments	-	5,116
	Depreciation and impairment of tangible fixed assets	2,358	5,147
	Movements in working capital:		
	(Increase) in debtors	(30,162)	(11,250)
	(Decrease)/increase in creditors	(17,791)	24,409
	Increase/(decrease) in deferred income	10,039	(2,224)
	Cash generated from operations	<u>491,833</u>	<u>112,327</u>

26 Analysis of changes in net funds

The charity had no material debt during the year.

Gingerbread Family Support Limited

England & Wales - Charity number 1088344

Accounts

Charity Registration No. 1088344

Company Registration No. 2229357 (England and Wales)

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Miss Fiona Miller	
Mr Jack Brereton	
Mr Malcolm Jolliffe	
Mr Caine Black	(Appointed 18 June 2024)
Mr Henry Davies	(Appointed 16 November 2023)
Mr Anthony McGovern	(Appointed 22 August 2024)
Ms Salima Shariff	(Appointed 18 June 2024)
Mr Paul Shenton	(Appointed 16 November 2023)

Charity number 1088344

Company number 2229357

Registered office

Rothsay Court, Furnace Road, Stoke on Trent, ST3 4LY

Senior Management Team

Mr Trevor Cottam	Chief Executive Officer
Mrs Nikki Evans	Finance Manager
Ms Helen McNicol Buckley	Service Manager

Auditor

Geens Limited, Graphic House, 124 City Road, Stoke on Trent, ST4 2PH

Bankers

Barclays Bank, Leicester, LE87 2BB

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

In our capacity as Trustees of The Gingerbread Centre, we are honoured to present the Trustees Report and audited financial statements for the fiscal year concluding on March 31, 2024. These financial statements adhere to the Statement of Recommended Practice Accounting and Reporting by Charities (SORP 2019) and fully meet the statutory requirements outlined in the charity's governing document.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

Our core objectives and primary activities encompass the following:

1. Accommodation for Vulnerable Families, Young Parents and Single Pregnant Women

We extend short-term, supported accommodation to vulnerable families, young parents and single pregnant women, providing a safe haven during their time of need.

2. Providing Support in Time of Need

Our foremost goal is to offer intensive, tailored support through individual support plans including advice, activities and assistance within Stoke-on-Trent, Staffordshire and the surrounding areas to individuals facing hardship, distress or challenging circumstances.

Our decision-making process aligns meticulously with guidance provided by the Charity Commission, ensuring the charity's activities remain in harmony with our mission.

Public benefit

We confirm that we have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

CONTENTS

	Page
Trustees' report	1 - 7
Independent auditor's report	8 - 10
Statement of financial activities	11
Balance sheet	12
Statement of cash flows	13
Notes to the financial statements	14 - 27

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance

Significant activities and achievements against objectives

The Gingerbread Centre has been a steadfast pillar of support for vulnerable individuals in the Stoke-on-Trent region since its establishment in 1977, accumulating 47 years of dedicated service.

Our beneficiaries receive not only shelter but also personalised guidance tailored to their unique circumstances. This support transforms their outlook on life, enabling them to perceive new opportunities. We facilitate activities and situations that enhance their self-confidence and furnish them with the skills necessary to envisage a brighter future.

Our charitable operations span two dedicated centres in Stoke-on-Trent:

Rothesay Court, Normacot: Homeless Families Unit

Rothesay Court constitutes a sanctuary for homeless families, including single parents, expectant mothers, fathers, and couples. Comprising 22 units of supported accommodation, it offers seven resettlement support areas. This support encompasses vital life skills such as budgeting, building support networks, accessing training, securing stable housing, and transitioning to independent living.

Resettlement support is thoughtfully provided to families as they embark on the journey to establishing a new, secure home. Our dedicated staff collaborates closely with social care services, health professionals, midwives, local housing providers, and mental health services, while also forging partnerships with local charities and organisations. This multi-pronged approach seeks to empower residents to harness their own skills, knowledge, and resourcefulness to live independently. Personalised support plans, grounded in evidence-based tools, are individually crafted for each resident.

Our Activity Club, based at Rothesay Court, operates within a children and young people's activity centre, equipped with a purpose-built outdoor play area. The Activity Team extends its services to Catherine Court as well, ensuring families can access these enriching opportunities. In addition to a regular roster of internal activities, we organise numerous outings to local attractions, events, and leisure facilities, enriching the lives of those we serve.

Catherine Court, Hanley: Teenage Parents Unit

Catherine Court offers accommodation-based support exclusively for expectant teenage mothers, teenage parents seeking to develop the skills necessary for effective parenting, and the pursuit of independent living in their own homes. The facility encompasses seven self-contained flats and four two-bedroom properties, providing 24-hour supported accommodation for pregnant or parenting teenagers aged 16-19, alongside their children. Floating support is available for up to three months following the transition to independent living.

At The Gingerbread Centre, we are proud to maintain consistently high occupancy rates across both units throughout the year, attesting to the substantial demand for our services.

Care Leavers

A change in legislation for care leavers aged between 16 and 18 in late 2023 dictated that we must become OFSTED registered in order to offer accommodation and support to young parents who are care leavers. We aim to register at OFSTED in Q2/Q3 of 2024.

Void Management

It is worth noting that the teams at both sites worked incredibly hard to keep voids to an absolute minimum throughout the year and successfully achieved that aim. This was helped in part by the reduced availability of move-on properties which saw families waiting, on average, an extra 2 months to find their next home.

Prevention, Early Intervention and Longer-term Support

We are also laying the foundations to extend our reach of support and increased access to our family and housing support to more families and young parents in the community with the development of an Outreach service and inviting children and young people to sessions at our Activity Club. Our aim is to develop in-roads towards prevention, early intervention and longer-term support.

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Financial review

Restricted funds for the year show a surplus of £11,241 (2023 - £10,467 deficit). The core charitable activities are primarily supported by two commissioned service contracts disclosed as restricted funds. During the financial year, these Supporting People contracts raised income of £209,680 and an additional £32,500 was generated by fundraising. Total costs of Supporting People activities were £235,297, which left a surplus of £6,883. In this financial year we also showed a deficit in the Activity Club which is mostly funded by a restricted Children in Need grant.

In total we received unrestricted income of £914,978 (2023: £744,736) with unrestricted expenditure of £883,001 (2023: £772,486). After investment losses of £5,116 (2023: loss £14,562) the unrestricted fund surplus (including designated funds) in the year was £85,891 (2023 deficit £42,312).

Reserves are held to ensure that the Charity has the ability to withstand any unforeseen drops in income and to provide capital for future strategic growth

At the balance sheet date the Charity had total reserves of £378,864 (2023: £281,732) of which £355,742 (2023: £269,851) are unrestricted reserves. The Management Committee considers the current reserves are an adequate buffer against risks that cannot be negated by other means, whilst underpinning the strategic plan for the future of the Charity.

At the balance sheet date the Charity held cash at bank and investments totalling £499,726 (2023: £389,517). As with reserves, these liquid funds provide a buffer against unforeseen drops in income or working capital providing security that the Charity will be able to meet its financial obligations as they fall due.

Reserves policy

Aim of Reserves Policy

- To ensure Trustees comply with current legislation and recommendations from the Charity Commission regarding reserves and their use.
- To maintain a sufficient level of reserves to allow the charity to continue to operate for a period of up to 2 months, should a shortfall in income occur.
- To maintain a sufficient level of reserves to allow the charity to wind down, should it be necessary.
- To take account of potential financial risks to the charity.
- To prepare for contingencies that may arise from time to time.
- To ensure the level of reserves is reviewed on an annual basis.
- To ensure reserves are used to generate income.
- To ensure the management of reserves is exercised in the best interest of the charity.

Reserves Policy

It is our policy to assess the level of reserves require by using the Risk Identification approach, which is used by most charities.

When deciding the level of reserves held by the charity, consideration will be given to: cash flow, existing funds, future income streams, committed expenditure, changes in legislation, risk identification and the future needs of the charity. This approach ensures that the reserves held are not too high or too low, and that we hold sufficient reserves for any contingencies that may occur.

All financial calculations and risk assessments will be reviewed and updated annually.

An acceptable reserves level will be set based on covering identified risks.

The Board may release reserves for new projects and services, to assist the aims of the Charity, as long as the level of reserves remains above the minimum requirement, taking into consideration a deficit budget.

Unrestricted reserves will reduce in the event of an annual deficit.

Restricted funds are excluded from the Reserves Policy and are accounted for separately.

Trustees are empowered to invest unrestricted reserves in accordance with the Investment Policy.

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Principal funding sources

Navigating Risks and Uncertainties

At the heart of The Gingerbread Centre's governance lies a robust risk management process. This process hinges on the meticulous upkeep and scrutiny of a comprehensive risk register. Within this register, we identify and evaluate major risks meticulously. These risks undergo regular review under the careful supervision of our Chief Officer and Management Committee during scheduled meetings. To effectively navigate these risks, we've established a set of systems and procedures.

Primary Risks in Focus

a) Loss of Supporting People contracts

Both Supporting People contracts were recently extended, with a 5% cut to the funding, and now end in March 2026. Our reliance on voluntary contributions to bridge the funding gap, required to maintain our existing core support service level, is as much needed now as ever before. To mitigate the unknown situation of any continuation or renewed contract after March 2026, we have devised a multi-pronged approach, which includes:

- Sustaining exceptional performance outcomes
- Achieving favourable and positive service review reports.
- Forging close collaborations with commissioners, positioning us favourably for successful contract tenders
- Repositioning ourselves as a Family Support service to compliment the accommodation we offer to homeless families and young parents
- Become OFSTED registered
- Develop an outreach service

b) Ensuring Financial Sustainability

Maintaining financial sustainability presents an ongoing challenge, given the stringent budgets associated with our primary contracts and the limited diversity in our income streams. In response, we are proactively crafting a robust fundraising strategy that now encompasses a dedicated focus on securing Trusts and Grants funding. Simultaneously, we are actively exploring partnerships and collaborative ventures with other service providers and organisations. Additionally, we're proactively pursuing service tenders for complementary offerings. The looming presence of rising living costs, surging energy prices, escalating inflation, and further calls for efficiencies and cost savings from our commissioned services portend an increased reliance on voluntary income in the foreseeable future.

c) A Purpose Built Supported Accommodation Property

We are making the tentative steps towards a possible new accommodation property – a purpose built building incorporating over 50 flats, the Activity Club, a Drop-in provision, an Outreach base and the charities offices.

Safeguarding Reputation

The Gingerbread Centre enjoys a sterling reputation among local residents and stakeholder partners. To protect this invaluable asset, we are committed to a series of mitigating actions, foremost among them:

- Unwavering commitment to delivering exceptional service.
- Strict adherence to agreed-upon policies and procedures.
- A concerted focus on the recruitment, retention, and professional development of our dedicated staff.
- Roadmap for the Future

Our steadfast commitment to providing supported accommodation and related services at Rothesay Court and Catherine Court remains unwavering, contingent upon securing satisfactory funding arrangements.

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Our strategic ambition centres on establishing the capacity to deliver our Supported Accommodation model to homeless families by acquiring our own property(ies). Such a "new" building would primarily supplant the accommodation at Rothesay Court and, ideally, replace Catherine Court's facilities. In addition to these benefits, it would usher in economies of scale, particularly in terms of staffing costs during evening, weekend, and night hours, aligning with our objective to eliminate lone working periods.

Our Trustees convene to chart the Charity's strategic course. They concur that diversifying our funding sources forms an integral component of our risk management strategy, ensuring the charity's financial sustainability while expanding our reach to serve more individuals in need.

Structure, governance and management

The Gingerbread Centre is a registered charity and is a company limited by guarantee and is constituted under a Memorandum of Association dated 18th April 2016.

At November's AGM, we saw the resignation from the Board as Chair by Mrs Eleanor Morrissey. We would like to take this opportunity to thank Ele for her tireless work as Chair of the Board and maintaining the charity's momentum over a prolonged period.

Miss Fiona Miller was voted on as the new Chair of the Board of Trustees at the November AGM. Fiona has been a Trustee of The Gingerbread Centre since September 2019 and has a great understanding of the accommodation and support we provide and as is very aware of local government issues and the detailed landscape of the voluntary sector in and around Stoke-on-Trent.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mrs Eleanor Morrissey	(Resigned 16 November 2023)
Miss Fiona Miller	
Mr Jack Brereton	
Mr Malcolm Jolliffe	
Mr Richard Adams	(Resigned 20 August 2024)
Mrs Charlotte Smith	(Resigned 19 December 2023)
Mrs Christine Fearn	(Resigned 23 April 2023)
Mr Caine Black	(Appointed 18 June 2024)
Mr Henry Davies	(Appointed 16 November 2023)
Mr Anthony McGovern	(Appointed 22 August 2024)
Ms Salima Shariff	(Appointed 18 June 2024)
Mr Paul Shenton	(Appointed 16 November 2023)

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Recruitment and appointment of trustees

Under the requirements of the Memorandum and Articles of Association the members of the Management Committee shall retire from office in rotation every three years at the Annual General Meeting, after which they can be re-elected, if willing to stand and if the vacancy remains.

The Management Committee seeks to ensure that the needs of the organisation and its client group are appropriately reflected in the diversity of the trustee body. To maintain this broad mix of skills, members of the Management Committee are requested to complete a skills audit which is updated each year. If skills are lost or numbers of members decrease due to retirement, then recruitment will take place.

Introduction of new trustees is done via word of mouth and personal recommendation, or via a specialist recruitment agency.

Organisational structure

The Gingerbread Centre has a Management Committee who meet at least 4 times per year and who are responsible for the strategic direction and policy of the Charity. At present the Management Committee has eight members from a variety of professional backgrounds relevant to the work of the charity.

In July 2022 we saw the appointment of Trevor Cottam as CEO. A scheme of delegation is in place and day to day responsibility for the provision of services rests with the Chief Officer, along with the Senior Management team. The Chief Officer has responsibility for all aspects of the day to day operations of the Charity to ensure that it delivers the services specified, remains strategically relevant and that key performance indicators are met. The Chief Officer currently also has responsibility for funding and health and safety. The Head of Services is responsible for the day to day operational management of the supported accommodation at both Rothesay Court and Catherine Court. The Finance Manager has responsibility for all day-to-day financial matters of the organisation. All major risks have been reviewed and systems have been established to manage those risks.

Induction and training of trustees

Most trustees are already familiar with the practical work of the Charity. New trustees are given relevant information about their roles and responsibilities and about the Charity in accordance with our policy for appointment of trustees. Trustees are encouraged to visit the Charity, to attend viewings of the premises, and informal meetings are held with the Chief Officer and staff. Training opportunities are circulated to trustees and they are involved in planning meetings with senior management.

During the Trustee induction new trustees are provided with a comprehensive handbook covering all relevant policies, procedures and other relevant information, such as a copy of the Essential Trustee.

Remuneration Policy

Arrangements for setting the pay of the Charity's key personnel is currently the same as for all other employees. As part of the budget setting process for the new financial year, a salary increase option appraisal is taken for the trustees for discussion and decision, included is a simple benchmark of local salary rates for similar roles and this information feeds in to the discussion. The Management Committee then consider staff remuneration and salary increases in relation to their finances.

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Statement of trustees' responsibilities

The trustees who are also directors of The Stoke-on-Trent and District Gingerbread Centre for the purposes of company law, are responsible for preparing the Trustees' Annual Report (including the Strategic Report) 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. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. 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 auditor is 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 auditor is aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Auditor

In accordance with the company's articles, a resolution proposing that be reappointed as auditor of the company will be put at a General Meeting.

The trustees' report was approved by the Board of Trustees.



.....
Miss Fiona Miller
Trustee

Date: 28/11/24

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

Opinion

We have audited the financial statements of The Stoke-on-Trent and District Gingerbread Centre (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the 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, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (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 31 March 2024 and of its incoming resources and application of resources, 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 *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity 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 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

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose 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 charity'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.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 an auditor's report 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

As part of our planning process:

- we enquired of management the systems and controls the charity has in place, the areas of the financial statements that are most susceptible to the risk of irregularities and fraud, whether there was any known, suspected or alleged fraud. the charity did not inform us of any known, suspected or alleged fraud.
- We obtained an understanding of the legal and regulatory frameworks applicable to the charity. We determined that the following were most relevant: the Charity SORP. FRS 102, Charities Act 2011. Companies Act 2006.
- We considered the incentives and opportunities that exist in the charity, including the extent of management bias, which present a potential for irregularities and fraud to be perpetuated, and tailored our risk assessment accordingly.
- Using our knowledge of the charity, together with the discussions held with the charity at the planning stage, we formed a conclusion the risk of misstatement due to irregularities including fraud and tailored our procedures according to this risk assessment.

The key procedures we undertook to detect irregularities including fraud during the course of the audit included:

- Identifying and testing journal entries and the overall accounting records, in particular those that were significant and unusual.
- Reviewing the financial statement disclosures and determining whether accounting policies have been appropriately applied.
- Reviewing and challenging the assumptions and judgements used by management in their significant accounting estimates.
- Assessing the extent of compliance, or lack of, with relevant laws and regulations.
- Assessing the validity of the classification of income, expenditure, assets and liabilities between unrestricted and restricted funds.
- Obtaining third party confirmation of material bank balances.
- Documenting and verifying all significant related party balances and transactions.
- Reviewing documentation such as charity board minutes for discussions of irregularities including fraud.

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. The risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.fc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Geens Limited

6/12/2024
.....

Geens Limited
Chartered Accountants
Statutory Auditor

Geens Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under of section 1212 of the Companies Act 2006.

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income and endowments from:							
Donations and legacies	3	32,667	34,174	66,841	46,865	26,912	73,777
Charitable activities	6	824,769	268,701	1,093,470	662,072	253,829	915,901
Other trading activities	4	14,677	-	14,677	20,284	-	20,284
Investments	5	6,003	-	6,003	4,511	-	4,511
Other income		36,862	-	36,862	11,004	-	11,004
Total income		914,978	302,875	1,217,853	744,736	280,741	1,025,477
Expenditure on:							
Raising funds	7	11,948	-	11,948	8,973	-	8,973
Charitable activities	8	812,023	291,634	1,103,657	763,513	291,208	1,054,721
Total expenditure		823,971	291,634	1,115,605	772,486	291,208	1,063,694
Net gains/(losses) on investments		(5,116)	-	(5,116)	(14,562)	-	(14,562)
Net income/(expenditure) and movement in funds		85,891	11,241	97,132	(42,312)	(10,467)	(52,779)
Reconciliation of funds:							
Fund balances at 1 April 2023		269,851	11,881	281,732	312,163	22,348	334,511
Fund balances at 31 March 2024		355,742	23,122	378,864	269,851	11,881	281,732

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	14		8,758		10,900
Investments	15		72,108		77,224
			<u>80,866</u>		<u>88,124</u>
Current assets					
Debtors	16	53,940		42,690	
Cash at bank and in hand		427,618		312,293	
		<u>481,558</u>		<u>354,983</u>	
Creditors: amounts falling due within one year	17	(183,560)		(161,375)	
Net current assets			<u>297,998</u>		<u>193,608</u>
Net assets			<u>378,864</u>		<u>281,732</u>
The funds of the charity					
Restricted income funds	20		23,122		11,881
Unrestricted funds			355,742		269,851
			<u>378,864</u>		<u>281,732</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024, although an audit has been carried out under section 144 of the Charities Act 2011.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and preparation of the financial statements

The trustees have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 29/1/24


.....
Miss Fiona Miller
Trustee

Company registration number 2229357 (England and Wales)

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	25		112,327		(3,931)
Investing activities					
Purchase of tangible fixed assets		(3,005)		-	
Investment income received		6,003		4,511	
Net cash generated from investing activities			2,998		4,511
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			115,325		580
Cash and cash equivalents at beginning of year			312,293		311,713
Cash and cash equivalents at end of year			427,618		312,293

The notes on pages 14 to 27 form part of these financial statements.

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

The Stoke on Trent and District Gingerbread Centre Limited is a charitable company limited by guarantee incorporated in England and Wales. The registered office is Rothesay Court, Furnace Road, Stoke on Trent, ST3 4LY.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention unless otherwise stated in the relevant accounting policy.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Rental income is recognised on an accruals basis.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the Charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Income from government grants, are recognised when the Charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

1.5 Expenditure

Liabilities are recognised as resources expended where there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under appropriate headings. Where costs cannot be directly attributed to particular headings (support costs) they have been allocated to activities on a basis consistent with use of the resources.

The cost of Raising Funds include costs of generating voluntary income and fund raising trading plus a share of support costs.

Charitable Activities comprise those activities set out in detail in the report of the trustees

Governance costs are those associated with the governance arrangements of the charity which relate to the general running of the charity. This includes internal and external audit, insurance costs, legal advice for trustees and costs associated with constitutional and statutory requirements such as the cost of trustee meetings and preparing the statutory accounts, plus a share of support costs.

Support costs are those costs incurred in the support of the fund raising, governance and charitable activities which cannot be directly attributed. They have been attributed to activities as described in the notes to the financial statements.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings and equipment	Straight line - 12.5% to 33.33%
----------------------------------	---------------------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies (Continued)

1.10 Financial instruments

The charitable company only has financial assets and 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 any bank loans which are measured at amortised cost using the effective interest method.

1.11 Taxation

The company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.13 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

There are no areas of critical estimates or judgements in the financial statements.

3 Income from donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Donations and gifts	32,667	21,535	54,202	44,182	7,074	51,256
Other grants	-	12,639	12,639	2,683	19,838	22,521
	<u>32,667</u>	<u>34,174</u>	<u>66,841</u>	<u>46,865</u>	<u>26,912</u>	<u>73,777</u>

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

3 Income from donations and legacies

(Continued)

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Grants receivable for core activities						
Premdor Corsby	-	-	-	500	-	500
National Grid	-	-	-	2,183	-	2,183
St Modwens	-	-	-	-	11,111	11,111
Together Active funding for families	-	7,639	7,639	-	4,995	4,995
Stoke on Trent moving on fund	-	5,000	5,000	-	-	-
Aviva Together Meals on wheels	-	-	-	-	2,720	2,720
Other	-	-	-	-	1,012	1,012
	-	12,639	12,639	2,683	19,838	22,521

4 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising events	14,677	20,284

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income from unlisted investments	3,962	3,962
Bank Interest	2,041	549
	6,003	4,511

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

6 Charitable activities

	2024	2023
	£	£
Accommodation and support	1,032,751	881,752
Activity club	59,022	33,059
Other income	1,697	1,090
	<u>1,093,470</u>	<u>915,901</u>
Analysis by fund		
Unrestricted funds	824,769	662,072
Restricted funds	268,701	253,829
	<u>1,093,470</u>	<u>915,901</u>

7 Expenditure on raising funds

	Unrestricted funds 2024	Unrestricted funds 2023
	£	£
Fundraising and publicity		
Other fundraising costs	11,948	8,973
	<u>11,948</u>	<u>8,973</u>

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

8 Charitable activities	Accommodation and support		Activity club		Total		Accommodation and support		Activity club		Total	
	2024	2024	2024	2024	2024	2024	2023	2023	2023	2023	2023	2023
	£	£	£	£	£	£	£	£	£	£	£	£
Staff costs	665,067		37,136		702,203		626,104		33,281		659,385	
Depreciation and impairment	5,684		-		5,684		2,120		-		2,120	
Recruitment and training	8,036		433		8,469		9,030		408		9,438	
Travel	1,578		-		1,578		1,113		-		1,113	
Premises	262,470		5,693		268,163		273,352		7,937		281,289	
	<u>942,835</u>		<u>43,262</u>		<u>986,097</u>		<u>911,719</u>		<u>41,626</u>		<u>953,345</u>	
Share of support costs (see note 10)	105,553		-		105,553		90,003		-		90,003	
Share of governance costs (see note 10)	12,007		-		12,007		11,373		-		11,373	
	<u>1,060,395</u>		<u>43,262</u>		<u>1,103,657</u>		<u>1,013,095</u>		<u>41,626</u>		<u>1,054,721</u>	
Analysis by fund												
Unrestricted funds	812,023		-		812,023		763,513		-		763,513	
Restricted funds	248,372		43,262		291,634		249,582		41,626		291,208	
	<u>1,060,395</u>		<u>43,262</u>		<u>1,103,657</u>		<u>1,013,095</u>		<u>41,626</u>		<u>1,054,721</u>	

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

9 Description of charitable activities

Accommodation and support

Offers supported accommodation for homeless families and expectant teenage mothers.

Activity club

The activity club encourages interaction through play between children and their parents to build on family relationships.

10 Support costs

	Support costs	Governance costs	2024	Support costs	Governance costs	2023
	£	£	£	£	£	£
Staff costs	29,839	5,265	35,104	26,242	4,631	30,873
Depreciation	6,336	-	6,336	6,336	-	6,336
Recruitment and training	3,370	-	3,370	1,562	-	1,562
Travel	54	-	54	43	-	43
Office premises	10,284	-	10,284	10,284	-	10,284
Other core costs	55,670	-	55,670	45,536	-	45,536
Accountancy	-	5,765	5,765	-	5,765	5,765
Other governance costs	-	977	977	-	977	977
	<u>105,553</u>	<u>12,007</u>	<u>117,560</u>	<u>90,003</u>	<u>11,373</u>	<u>101,376</u>
Analysed between						
Charitable activities	<u>105,553</u>	<u>12,007</u>	<u>117,560</u>	<u>90,003</u>	<u>11,373</u>	<u>101,376</u>

11 Trustees

No trustees received any remuneration in the year. No trustees received reimbursement of expenses in the current year.

12 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Charitable activities	37	31
Management and administration of the charity	3	3
Total	<u>40</u>	<u>34</u>

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

12 Employees	(Continued)	
Employment costs	2024	2023
	£	£
Wages and salaries	671,593	626,777
Social security costs	43,659	42,233
Other pension costs	22,055	21,248
	<u>737,307</u>	<u>690,258</u>

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2024	2023
	£	£
Aggregate compensation	<u>117,662</u>	<u>109,072</u>

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

14 Tangible fixed assets

	Fixtures, fittings and equipment
	£
Cost	
At 1 April 2023	57,784
Additions	3,005
At 31 March 2024	<u>60,789</u>
Depreciation and impairment	
At 1 April 2023	46,884
Depreciation charged in the year	5,147
At 31 March 2024	<u>52,031</u>
Carrying amount	
At 31 March 2024	<u>8,758</u>
At 31 March 2023	<u>10,900</u>

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

15 Fixed asset investments

	Unlisted investments £
Cost or valuation	
At 1 April 2023	77,224
Valuation changes	(5,116)
At 31 March 2024	<u>72,108</u>
Carrying amount	
At 31 March 2024	<u>72,108</u>
At 31 March 2023	<u><u>77,224</u></u>

16 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	40,896	41,351
Prepayments and accrued income	13,044	1,339
	<u>53,940</u>	<u>42,690</u>

17 Creditors: amounts falling due within one year

	Notes	2024 £	2023 £
Other taxation and social security		21,852	13,865
Deferred income	18	41,986	44,210
Trade creditors		52,230	42,501
Other creditors		58,144	52,405
Accruals and deferred income		9,348	8,394
		<u>183,560</u>	<u>161,375</u>

18 Deferred income

	2024 £	2023 £
Other deferred income	<u>41,986</u>	<u>44,210</u>
	2024	2023
	£	£
Deferred income is included within:		
Current liabilities	<u>41,986</u>	<u>44,210</u>
Movements in the year:		

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

18	Deferred income		(Continued)
	Deferred income at 1 April 2023	44,210	44,438
	Released from previous periods	(2,224)	(228)
		<u>41,986</u>	<u>44,210</u>
	Deferred income at 31 March 2024	<u>41,986</u>	<u>44,210</u>

This income has been deferred to the following year due to the timing of the company's entitlement to it.

19	Retirement benefit schemes		2024	2023
	Defined contribution schemes		£	£
	Charge to profit or loss in respect of defined contribution schemes		22,055	21,248
			<u>22,055</u>	<u>21,248</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

20 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
Children in Need	(5,737)	48,056	(43,260)	(941)
Big Lottery CCTV	4,813	-	(1,230)	3,583
RC Supporting People	(18,897)	138,544	(134,046)	(14,399)
CC Supporting People	26,872	103,636	(101,251)	29,257
RC Children's Play Area	1,390	-	(1,390)	-
Working With Families	3,440	7,639	(8,040)	3,039
Grant to facilitate move ons	-	5,000	(2,417)	2,583
	<u>11,881</u>	<u>302,875</u>	<u>(291,634)</u>	<u>23,122</u>

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

20 Restricted funds

(Continued)

Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
Children in Need	329	35,560	(41,626)	(5,737)
Big Lottery CCTV	6,042	-	(1,229)	4,813
RC Supporting People	(3,275)	117,963	(133,585)	(18,897)
CC Supporting People	18,273	108,798	(100,199)	26,872
RC Children's Play Area	-	11,110	(9,720)	1,390
Other COVID 19 Grants	979	-	(979)	-
Working With Families	-	7,310	(3,870)	3,440
	<u>22,348</u>	<u>280,741</u>	<u>(291,208)</u>	<u>11,881</u>

Children in Need

This project provides an activity club to parents and children of vulnerable families facing homelessness. It also supports children and young people to increase their level of social integration, improve their well-being and develop pride.

Big Lottery CCTV

Funding for the provision of CCTV at Catherine Court.

Supporting People - Rothesay Court

Funding for the provision of Accommodation and Support at Rothesay Court.

Supporting People - Catherine Court

Funding for the provision of Accommodation and Support at Catherine Court.

RC Children's play area

Funding for the development of a children's play area, supported by the Denise Coates Foundation, B&Q, Synthetic Solution, Co-Op, Barrett Homes, Screwfix Foundation, Permission Homes and UK Healthcare.

Other COVID 19 Grants

This relates to various grants received in response to the COVID 19 pandemic.

Working with Families

Funding to support family wellbeing through activities, days out and workshops.

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

21 Unrestricted funds

Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	At 1 April 2023 £	Incoming resources £	Resources expended £	Gains and losses £	At 31 March 2024 £
Emergency fund	1,077	5,587	(5,137)	-	1,527
Furniture renewals	61,964	12,767	-	-	74,731
General funds	206,810	896,624	(818,834)	(5,116)	279,484
	<u>269,851</u>	<u>914,978</u>	<u>(823,971)</u>	<u>(5,116)</u>	<u>355,742</u>
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	Gains and losses £	At 31 March 2023 £
Emergency fund	2,181	7,825	(8,929)	-	1,077
Furniture renewals	55,875	6,089	-	-	61,964
General funds	254,107	730,822	(763,557)	(14,562)	206,810
	<u>312,163</u>	<u>744,736</u>	<u>(772,486)</u>	<u>(14,562)</u>	<u>269,851</u>

Emergency Fund

A hardship fund for residents.

Furniture renewals

A fund for the cyclical renewal of furniture in resident accommodation.

22 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	4,932	3,826	8,758
Investments	72,108	-	72,108
Current assets/(liabilities)	278,702	19,296	297,998
	<u>355,742</u>	<u>23,122</u>	<u>378,864</u>

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

22 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 March 2023:			
Tangible assets	6,087	4,813	10,900
Investments	77,224	-	77,224
Current assets/(liabilities)	186,540	7,068	193,608
	<u>269,851</u>	<u>11,881</u>	<u>281,732</u>

23 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024 £	2023 £
Within one year	3,861	4,538
Between two and five years	4,153	7,255
	<u>8,014</u>	<u>11,793</u>

24 Related party transactions

Other than remuneration to key management personnel there were no disclosable related party transactions during the year (2023 - none).

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

25 Cash generated from operations	2024	2023
	£	£
Surplus/(deficit) for the year	97,132	(52,779)
Adjustments for:		
Investment income recognised in statement of financial activities	(6,003)	(4,511)
Fair value gains and losses on investments	5,116	14,562
Depreciation and impairment of tangible fixed assets	5,147	8,456
Movements in working capital:		
(Increase) in debtors	(11,250)	(3,375)
Increase in creditors	24,409	33,944
(Decrease) in deferred income	(2,224)	(228)
Cash generated from/(absorbed by) operations	112,327	(3,931)

26 Analysis of changes in net funds

The charity had no material debt during the year.

Gingerbread Family Support Limited

England & Wales - Charity number 1088344

Accounts

Charity Registration No. 1088344

Company Registration No. 2229357 (England and Wales)

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mrs Eleanor Morrissey

Miss Fiona Miller

Mr Jack Brereton

Mr Malcolm Jolliffe

Mr Richard Adams

(Appointed 20 October 2022)

Mrs Charlotte Smith

(Appointed 26 January 2023)

Charity number

1088344

Company number

2229357

Registered office

Rothesay Court, Furnace Road, Stoke on Trent, ST3 4LY

Senior Management Team

Mr Trevor Cottam

Chief Executive Officer

Mrs Nikki Evans

Finance Manager

Ms Steph Hughes

Service Manager

Auditor

Geens Limited, Graphic House, 124 City Road, Stoke on Trent, ST4 2PH

Bankers

Barclays Bank, Leicester, LE87 2BB

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

CONTENTS

	Page
Trustees' report	1 - 5
Statement of trustees' responsibilities	6
Independent auditor's report	7 - 9
Statement of financial activities	10
Balance sheet	11
Statement of cash flows	12
Notes to the financial statements	13 - 27

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

In our capacity as Trustees of The Gingerbread Centre, we are honoured to present the Trustees Report and audited financial statements for the fiscal year concluding on March 31, 2023. These financial statements adhere to the Statement of Recommended Practice Accounting and Reporting by Charities (SORP 2019) and fully meet the statutory requirements outlined in the charity's governing document.

Objectives and activities

Our core objectives and primary activities encompass the following:

1. Providing Support in Times of Need

Our foremost goal is to offer counselling, support, advice, and assistance within Stoke on Trent, Staffordshire, and the surrounding areas to individuals facing hardship, distress, or challenging circumstances.

2. Sheltering Vulnerable Families and Single Pregnant Women

We extend short-term, supported accommodation to vulnerable families and single pregnant women, providing a safe haven during their time of need.

Our decision-making process aligns meticulously with guidance provided by the Charity Commission, ensuring the charity's activities remain in harmony with our mission.

We confirm that we have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

The Gingerbread Centre has been a steadfast pillar of support for vulnerable individuals in the Stoke-on-Trent region since its establishment in 1977, accumulating 46 years of dedicated service.

Our beneficiaries receive not only shelter but also personalised guidance tailored to their unique circumstances. This support transforms their outlook on life, enabling them to perceive new opportunities. We facilitate activities and situations that enhance their self-confidence and furnish them with the skills necessary to envisage a brighter future.

Our charitable operations span two dedicated centres:

Rothesay Court: Homeless Families Unit

Rothesay Court constitutes a sanctuary for homeless families, including single parents, expectant mothers, fathers, and couples. Comprising 22 units of supported accommodation, it offers seven resettlement support areas. This support encompasses vital life skills such as budgeting, building support networks, accessing training, securing stable housing, and transitioning to independent living.

Resettlement support is thoughtfully provided to families as they embark on the journey to establishing a new, secure home. Our dedicated staff collaborates closely with social care services, health professionals, midwives, local housing providers, and mental health services, while also forging partnerships with local charities and organisations. This multi-pronged approach seeks to empower residents to harness their own skills, knowledge, and resourcefulness to live independently. Personalised support plans, grounded in evidence-based tools, are individually crafted for each resident.

Our Activity Club, based at Rothesay Court, operates within a children and young people's activity centre, equipped with a purpose-built outdoor play area. The Activity Team extends its services to Catherine Court as well, ensuring families can access these enriching opportunities. In addition to a regular roster of internal activities, we organise numerous outings to local attractions, events, and leisure facilities, enriching the lives of those we serve.

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Catherine Court: Teenage Parents Unit

Catherine Court offers accommodation-based support exclusively for expectant teenage mothers, teenage parents seeking to develop the skills necessary for effective parenting, and the pursuit of independent living in their own homes. The facility encompasses seven self-contained flats and four two-bedroom properties, providing 24-hour supported accommodation for pregnant or parenting teenagers aged 16-19, alongside their children. Floating support is available for up to three months following the transition to independent living.

At The Gingerbread Centre, we are proud to maintain consistently high occupancy rates across both units throughout the year, attesting to the substantial demand for our services. It is noteworthy that we experienced a temporary dip in referrals during the Christmas season and the onset of the New Year, resulting in a slight increase in vacancies. This phenomenon, affecting providers citywide, remains unattributed to any definitive cause. Nevertheless, our referral rates and occupancy levels rebounded swiftly, allowing us to resume our essential mission without delay.

Financial review

Restricted funds for the year show a deficit of £10,467 (2022 - £30,727). The core charitable activities are primarily supported by two commissioned service contracts disclosed as restricted funds. During the financial year, these Supporting People contracts raised income of £220,770 compared to total costs of these activities of £234,090, a deficit of £13,320. Additional fundraising efforts brought in £5,990 so an overall deficit of £7,330 for the commissioned services. In this financial year we also showed a deficit in the Activity Club which is mostly funded by a restricted Children in Need grant.

In total we received unrestricted income of £744,736 (2022: £693,764) with unrestricted expenditure of £772,486 (2022: £689,101). After investment losses of £14,562 (2022: gain £11,923) the unrestricted fund deficit in the year was £42,312 (2022 surplus 16,586).

Reserves are held to ensure that the Charity has the ability to withstand any unforeseen drops in income and to provide capital for future strategic growth

At the balance sheet date the Charity had total reserves of £281,732 (2022: £334,511) of which £269,851 (2022: £312,163) are unrestricted reserves. The Management Committee considers the current reserves are an adequate buffer against risks that cannot be negated by other means, whilst underpinning the strategic plan for the future of the Charity.

At the balance sheet date the Charity held cash at bank and investments totalling £389,517 (2022: £403,499). As with reserves, these liquid funds provide a buffer against unforeseen drops in income or working capital providing security that the Charity will be able to meet its financial obligations as they fall due.

Aim of Reserves Policy

- To ensure Trustees comply with current legislation and recommendations from the Charity Commission regarding reserves and their use.
- To maintain a sufficient level of reserves to allow the charity to continue to operate for a period of up to 2 months, should a shortfall in income occur.
- To maintain a sufficient level of reserves to allow the charity to wind down, should it be necessary.
- To take account of potential financial risks to the charity.
- To prepare for contingencies that may arise from time to time.
- To ensure the level of reserves is reviewed on an annual basis.
- To ensure reserves are used to generate income.
- To ensure the management of reserves is exercised in the best interest of the charity.

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Reserves Policy

It is our policy to assess the level of reserves required by using the Risk Identification approach, which is used by most charities.

When deciding the level of reserves held by the charity, consideration will be given to: cash flow, existing funds, future income streams, committed expenditure, changes in legislation, risk identification and the future needs of the charity. This approach ensures that the reserves held are not too high or too low, and that we hold sufficient reserves for any contingencies that may occur.

All financial calculations and risk assessments will be reviewed and updated annually.

An acceptable reserves level will be set based on covering identified risks.

The Board may release reserves for new projects and services, to assist the aims of the Charity, as long as the level of reserves remains above the minimum requirement, taking into consideration a deficit budget.

Unrestricted reserves will reduce in the event of an annual deficit.

Restricted funds are excluded from the Reserves Policy and are accounted for separately.

Trustees are empowered to invest unrestricted reserves in accordance with the Investment Policy.

Navigating Risks and Uncertainties

At the heart of The Gingerbread Centre's governance lies a robust risk management process. This process hinges on the meticulous upkeep and scrutiny of a comprehensive risk register. Within this register, we identify and evaluate major risks meticulously. These risks undergo regular review under the careful supervision of our Chief Officer and Management Committee during scheduled meetings. To effectively navigate these risks, we've established a set of systems and procedures.

Primary Risks In Focus

a) Loss of Supporting People contracts

In the midst of this fiscal year, we made a strategic decision to accept a 5% reduction in our Supporting People contract with Stoke LA. In exchange, we secured the continuation of this vital contract until April 2025. While this move has eased some financial pressure on our commissioned services, it has simultaneously heightened our reliance on voluntary contributions to bridge the funding gap required to maintain our existing service levels. To mitigate the risk of further cuts throughout the contract's remaining term, we have devised a multi-pronged approach, which includes:

- Sustaining exceptional performance outcomes.
- Achieving favourable service review reports.
- Forging close collaborations with commissioners, positioning us favourably for successful contract tenders.

b) Ensuring Financial Sustainability

Maintaining financial sustainability presents an ongoing challenge, given the stringent budgets associated with our primary contracts and the limited diversity in our income streams. In response, we are proactively crafting a robust fundraising strategy that now encompasses a dedicated focus on securing Trusts and Grants funding. Simultaneously, we are actively exploring partnerships and collaborative ventures with other service providers and organisations. Additionally, we're proactively pursuing service tenders for complementary offerings. The looming presence of rising living costs, surging energy prices, escalating inflation, and further calls for efficiencies and cost savings from our commissioned services portend an increased reliance on voluntary income in the foreseeable future.

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Safeguarding Reputation

The Gingerbread Centre enjoys a sterling reputation among local residents and stakeholder partners. To protect this invaluable asset, we are committed to a series of mitigating actions, foremost among them:

- Unwavering commitment to delivering exceptional service.
- Strict adherence to agreed-upon policies and procedures.
- A concerted focus on the recruitment, retention, and professional development of our dedicated staff.
- Roadmap for the Future

Our steadfast commitment to providing supported accommodation and related services at Rothesay Court and Catherine Court remains unwavering, contingent upon securing satisfactory funding arrangements.

Our strategic ambition centres on establishing the capacity to deliver our Supported Accommodation model to homeless families by acquiring our own property(ies). Such a "new" building would primarily supplant the accommodation at Rothesay Court and, ideally, replace Catherine Court's facilities. In addition to these benefits, it would usher in economies of scale, particularly in terms of staffing costs during evening, weekend, and night hours, aligning with our objective to eliminate lone working periods.

Our Trustees convene to chart the Charity's strategic course. They concur that diversifying our funding sources forms an integral component of our risk management strategy, ensuring the charity's financial sustainability while expanding our reach to serve more individuals in need.

Structure, governance and management

The Gingerbread Centre is a registered charity and is a company limited by guarantee and is constituted under a Memorandum of Association dated 18th April 2016.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mrs Eleanor Morrissey	
Miss Fiona Miller	
Mrs Adele Wakefield	(Resigned 29 December 2022)
Mrs Emma-Jayne Williams	(Resigned 8 September 2022)
Mr Jack Brereton	
Mr Malcolm Jolliffe	
Mr Paul Willstead	(Resigned 19 January 2023)
Mr Richard Adams	(Appointed 20 October 2022)
Mrs Charlotte Smith	(Appointed 26 January 2023)
Mrs Christine Fearn	(Appointed 17 November 2022 and resigned 23 April 2023)

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute an amount not exceeding £10 in the event of a winding up.

Recruitment and Appointment of the Management Committee

Under the requirements of the Memorandum and Articles of Association the members of the Management Committee shall retire from office in rotation every three years at the Annual General Meeting, after which they can be re-elected, if willing to stand and if the vacancy remains.

The Management Committee seeks to ensure that the needs of the organisation and its client group are appropriately reflected in the diversity of the trustee body. To maintain this broad mix of skills, members of the Management Committee are requested to complete a skills audit which is updated each year. If skills are lost or numbers of members decrease due to retirement, then recruitment will take place.

Introduction of new trustees is done via word of mouth and personal recommendation, or via a specialist recruitment agency.

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Organisation Structure

The Gingerbread Centre has a Management Committee who meet at least 4 times per year and who are responsible for the strategic direction and policy of the Charity. At present the Management Committee has eleven members from a variety of professional backgrounds relevant to the work of the charity.

In July 2022 we saw the appointment of Trevor Cottam as CEO. A scheme of delegation is in place and day to day responsibility for the provision of services rests with the Chief Officer, along with the Senior Management team. The Chief Officer has responsibility for all aspects of the day to day operations of the Charity to ensure that it delivers the services specified, remains strategically relevant and that key performance indicators are met. The Chief Officer currently also has responsibility for funding and health and safety. The Head of Services is responsible for the day to day operational management of the supported accommodation at both Rothesay Court and Catherine Court. The Finance Manager has responsibility for all day-to-day financial matters of the organisation.

Induction and Training of Trustees

Most trustees are already familiar with the practical work of the Charity. New trustees are given relevant information about their roles and responsibilities and about the Charity in accordance with our policy for appointment of trustees. Trustees are encouraged to visit the Charity, to attend viewings of the premises, and informal meetings are held with the Chief Officer and staff. Training opportunities are circulated to trustees and they are involved in planning meetings with senior management.

During the Trustee induction new trustees are provided with a comprehensive handbook covering all relevant policies, procedures and other relevant information, such as a copy of the Essential Trustee.

Remuneration Policy

Arrangements for setting the pay of the Charity's key personnel is currently the same as for all other employees. As part of the budget setting process for the new financial year, a salary increase option appraisal is taken for the trustees for discussion and decision, included is a simple benchmark of local salary rates for similar roles and this information feeds in to the discussion. The Management Committee then consider staff remuneration and salary increases in relation to their finances.

Auditor

In accordance with the company's articles, a resolution proposing that be reappointed as auditor of the company will be put at a General Meeting.

The trustees' report was approved by the Board of Trustees.



Mrs Eleanor Morrissey
Trustee

30 September 2023

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2023

The trustees who are also directors of The Stoke-on-Trent and District Gingerbread Centre for the purposes of company law, are responsible for preparing the Trustees' Annual Report (including the Strategic Report) 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. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. 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 auditor is 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 auditor is aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

Opinion

We have audited the financial statements of The Stoke-on-Trent and District Gingerbread Centre (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the 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, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (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 31 March 2023 and of its incoming resources and application of resources, 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 *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity 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 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

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
 - sufficient accounting records have not been kept; or
 - the financial statements are not in agreement with the accounting records; or
 - we have not received all the information and explanations we require for our audit.
-

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose 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 charity'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.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 an auditor's report 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

As part of our planning process:

- we enquired of management the systems and controls the charity has in place, the areas of the financial statements that are most susceptible to the risk of irregularities and fraud, whether there was any known, suspected or alleged fraud. the charity did not inform us of any known, suspected or alleged fraud.
- We obtained an understanding of the legal and regulatory frameworks applicable to the charity. We determined that the following were most relevant: the Charity SORP, FRS 102, Charities Act 2011, Companies Act 2006.
- We considered the incentives and opportunities that exist in the charity, including the extent of management bias, which present a potential for irregularities and fraud to be perpetuated, and tailored our risk assessment accordingly.
- Using our knowledge of the charity, together with the discussions held with the charity at the planning stage, we formed a conclusion the risk of misstatement due to irregularities including fraud and tailored our procedures according to this risk assessment.

The key procedures we undertook to detect irregularities including fraud during the course of the audit included:

- Identifying and testing journal entries and the overall accounting records, in particular those that were significant and unusual.
- Reviewing the financial statement disclosures and determining whether accounting policies have been appropriately applied.
- Reviewing and challenging the assumptions and judgements used by management in their significant accounting estimates.
- Assessing the extent of compliance, or lack of, with relevant laws and regulations.
- Assessing the validity of the classification of income, expenditure, assets and liabilities between unrestricted and restricted funds.
- Obtaining third party confirmation of material bank balances.
- Documenting and verifying all significant related party balances and transactions.
- Reviewing documentation such as charity board minutes for discussions of irregularities including fraud.

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. The risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Geens Limited

30 September 2023

Geens Limited
Chartered Accountants
Statutory Auditor

Geens Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under of section 1212 of the Companies Act 2006.

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income and endowments from:							
Donations and legacies	2	46,865	26,912	73,777	58,184	22,502	80,686
Charitable activities	5	662,072	253,829	915,901	613,766	253,812	867,578
Other trading activities	3	20,284	-	20,284	16,568	-	16,568
Investments	4	4,511	-	4,511	4,077	-	4,077
Other income		11,004	-	11,004	1,169	-	1,169
Total income		744,736	280,741	1,025,477	693,764	276,314	970,078
Expenditure on:							
Raising funds	6	8,973	-	8,973	4,480	-	4,480
Charitable activities	7	763,513	291,208	1,054,721	684,621	307,041	991,662
Total expenditure		772,486	291,208	1,063,694	689,101	307,041	996,142
Net gains/(losses) on investments		(14,562)	-	(14,562)	11,923	-	11,923
Net movement in funds		(42,312)	(10,467)	(52,779)	16,586	(30,727)	(14,141)
Fund balances at 1 April 2022		312,163	22,348	334,511	295,577	53,075	348,652
Fund balances at 31 March 2023		269,851	11,881	281,732	312,163	22,348	334,511

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	14		10,900		19,356
Investments	15		77,224		91,786
			<u>88,124</u>		<u>111,142</u>
Current assets					
Debtors	16	42,690		39,315	
Cash at bank and in hand		312,293		311,713	
		<u>354,983</u>		<u>351,028</u>	
Creditors: amounts falling due within one year	17	(161,375)		(127,659)	
Net current assets			<u>193,608</u>		<u>223,369</u>
Total assets less current liabilities			<u>281,732</u>		<u>334,511</u>
Income funds					
Restricted funds	20		11,881		22,348
<u>Unrestricted funds</u>					
Designated funds	21	63,041		58,055	
General unrestricted funds		206,810		254,108	
			<u>269,851</u>		<u>312,163</u>
			<u>281,732</u>		<u>334,511</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023, although an audit has been carried out under section 144 of the Charities Act 2011.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and preparation of the financial statements

The trustees have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 30 September 2023


Mrs Eleanor Morrissey
Trustee

Company registration number 2229357

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash absorbed by operations	25		(3,931)		(27,483)
Investing activities					
Purchase of tangible fixed assets		-		(1,107)	
Investment income received		4,511		4,077	
Net cash generated from investing activities			4,511		2,970
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			580		(24,513)
Cash and cash equivalents at beginning of year			311,713		336,226
Cash and cash equivalents at end of year			<u>312,293</u>		<u>311,713</u>

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

The Stoke on Trent and District Gingerbread Centre Limited is a charitable company limited by guarantee incorporated in England and Wales. The registered office is Rothesay Court, Furnace Road, Stoke on Trent, ST3 4LY.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention unless otherwise stated in the relevant accounting policy.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Rental income is recognised on an accruals basis.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the Charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

Income from government grants, are recognised when the Charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

1.5 Expenditure

Liabilities are recognised as resources expended where there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under appropriate headings. Where costs cannot be directly attributed to particular headings (support costs) they have been allocated to activities on a basis consistent with use of the resources.

The cost of Raising Funds include costs of generating voluntary income and fund raising trading plus a share of support costs.

Charitable Activities comprise those activities set out in detail in the report of the trustees

Governance costs are those associated with the governance arrangements of the charity which relate to the general running of the charity. This includes internal and external audit, insurance costs, legal advice for trustees and costs associated with constitutional and statutory requirements such as the cost of trustee meetings and preparing the statutory accounts, plus a share of support costs.

Support costs are those costs incurred in the support of the fund raising, governance and charitable activities which cannot be directly attributed. They have been attributed to activities as described in the notes to the financial statements.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings and equipment	Straight line - 12.5% to 33.33%
----------------------------------	---------------------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.10 Financial instruments

The charitable company only has financial assets and 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 any bank loans which are measured at amortised cost using the effective interest method.

1.11 Taxation

The company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.13 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

2 Donations and legacies	Unrestricted funds		Restricted funds		Total		Unrestricted funds		Restricted funds		Total	
	2023	£	2023	£	2023	£	2022	£	2022	£	2022	£
Donations and gifts	44,182		7,074		51,256		16,094		7,852		23,946	
Other grants	2,683		19,838		22,521		42,090		14,650		56,740	
	<u>46,865</u>		<u>26,912</u>		<u>73,777</u>		<u>58,184</u>		<u>22,502</u>		<u>80,686</u>	
Grants receivable for core activities												
Lloyds Foundation	-		-		-		33,300		-		33,300	
Premdor Corsby	500		-		500		-		-		-	
National Grid	2,183		-		2,183		-		-		-	
St Modwens	-		11,111		11,111		-		-		-	
Together Active funding for families	-		4,995		4,995		-		-		-	
Community Foundation	-		-		-		6,307		-		6,307	
Activity club	-		-		-		-		14,650		14,650	
First Give Grant	-		-		-		1,000		-		1,000	
Skipton Building Society	-		-		-		1,000		-		1,000	
Aviva Together Meals on wheels	-		2,720		2,720		-		-		-	
Other	-		1,012		1,012		483		-		483	
	<u>2,683</u>		<u>19,838</u>		<u>22,521</u>		<u>42,090</u>		<u>14,650</u>		<u>56,740</u>	

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

3 Other trading activities

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Fundraising events	20,284	16,568

4 Investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Income from unlisted investments	3,962	3,962
Bank interest	549	115
	<u>4,511</u>	<u>4,077</u>

5 Charitable activities

	2023	2022
	£	£
Accommodation and support	881,752	834,484
Activity club	33,059	33,094
Other income	1,090	-
	<u>915,901</u>	<u>867,578</u>
Analysis by fund		
Unrestricted funds	662,072	613,766
Restricted funds	253,829	253,812
	<u>915,901</u>	<u>867,578</u>

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

6 Raising funds

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Fundraising and publicity		
Other fundraising costs	8,973	4,480
	<u>8,973</u>	<u>4,480</u>
	<u><u>8,973</u></u>	<u><u>4,480</u></u>

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

7 Charitable activities	2023		2022		Total 2023	Total 2022
	Accommodation and support £	Activity club £	Accommodation and support £	Activity club £		
Staff costs	626,104	33,281	558,151	31,699	589,850	589,850
Depreciation and impairment	2,120	-	5,756	-	5,756	5,756
Recruitment and training	9,030	408	6,095	844	6,939	6,939
Travel	1,113	-	226	-	226	226
Premises	273,352	7,937	280,176	10,045	290,221	290,221
	911,719	41,626	850,404	42,588	892,992	892,992
Share of support costs (see note 9)	90,003	-	86,336	-	86,336	86,336
Share of governance costs (see note 9)	11,373	-	12,334	-	12,334	12,334
	1,013,095	41,626	949,074	42,588	991,662	991,662
Analysis by fund						
Unrestricted funds	763,513	-	684,621	-	684,621	684,621
Restricted funds	249,582	41,626	264,453	42,588	307,041	307,041
	1,013,095	41,626	949,074	42,588	991,662	991,662

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

8 Description of charitable activities

Accommodation and support

Accommodation and support

Offers supported accommodation for homeless families and expectant teenage mothers.

Activity club

The activity club encourages interaction through play between children and their parents to build on family relationships.

9 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Staff costs	26,242	4,631	30,873	28,075	4,954	33,029
Depreciation	6,336	-	6,336	6,251	-	6,251
Recruitment and training	1,562	-	1,562	6,309	-	6,309
Travel	43	-	43	16	-	16
Office premises	10,284	-	10,284	9,804	-	9,804
Other core costs	45,536	-	45,536	35,881	-	35,881
Accountancy	-	5,765	5,765	-	5,768	5,768
Other governance costs	-	977	977	-	1,612	1,612
	<u>90,003</u>	<u>11,373</u>	<u>101,376</u>	<u>86,336</u>	<u>12,334</u>	<u>98,670</u>
Analysed between						
Charitable activities	<u>90,003</u>	<u>11,373</u>	<u>101,376</u>	<u>86,336</u>	<u>12,334</u>	<u>98,670</u>

10 Trustees

No trustees received any remuneration in the year. No trustees received reimbursement of expenses in the current year.

11 Auditor's remuneration

Fees payable to the charity's auditor and associates:	2023	2022
	£	£
Audit of the charity's annual accounts	3,530	3,350
Non-audit services		
All other non-audit services	2,235	2,418

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

12 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Charitable activities	31	31
Management and administration of the charity	3	3
	<u>34</u>	<u>34</u>

	2023 £	2022 £
Employment costs		
Wages and salaries	626,777	570,123
Social security costs	42,233	33,429
Other pension costs	21,248	19,327
	<u>690,258</u>	<u>622,879</u>

There were no employees whose annual remuneration was more than £60,000.

13 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

14 Tangible fixed assets

	Fixtures, fittings and equipment £
Cost	
At 1 April 2022	57,784
At 31 March 2023	<u>57,784</u>
Depreciation and impairment	
At 1 April 2022	38,428
Depreciation charged in the year	8,456
At 31 March 2023	<u>46,884</u>
Carrying amount	
At 31 March 2023	<u>10,900</u>
At 31 March 2022	<u>19,356</u>

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

15 Fixed asset investments

	Unlisted investments £
Cost or valuation	
At 1 April 2022	91,786
Valuation changes	(14,562)
At 31 March 2023	<u>77,224</u>
Carrying amount	
At 31 March 2023	<u>77,224</u>
At 31 March 2022	<u>91,786</u>

16 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	41,351	32,800
Prepayments and accrued income	1,339	6,515
	<u>42,690</u>	<u>39,315</u>

17 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Other taxation and social security		13,865	15,222
Deferred income	18	44,210	44,438
Trade creditors		42,501	11,670
Other creditors		52,405	48,851
Accruals and deferred income		8,394	7,478
		<u>161,375</u>	<u>127,659</u>

18 Deferred income

	2023 £	2022 £
Other deferred income	<u>44,210</u>	<u>44,438</u>

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

18	Deferred Income	(Continued)	
		2023	2022
		£	£
	Deferred income is included within:		
	Current liabilities	44,210	44,438
		<u> </u>	<u> </u>
	Movements in the year:		
	Deferred income at 1 April 2022	44,438	62,281
	Released from previous periods	(228)	(17,843)
		<u> </u>	<u> </u>
	Deferred income at 31 March 2023	44,210	44,438
		<u> </u>	<u> </u>

This income has been deferred to the following year due to the timing of the company's entitlement to it.

19 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £21,248 (2022 - £19,327).

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

20 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			
	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Children in Need	-	42,918	(42,588)	329	35,560	(41,626)	(5,737)
Big Lottery CCTV	7,271	-	(1,229)	6,042	-	(1,229)	4,813
RC Supporting People CC	(1,291)	118,625	(120,609)	(3,275)	117,963	(133,585)	(18,897)
Supporting People Community Volunteer	12,910	109,093	(103,730)	18,273	108,798	(100,199)	26,872
The National Lottery Fund	6,307	-	(6,307)	-	-	-	-
RC Children's Play Area	475	-	(475)	-	-	-	-
Other COVID 19 Grants	22,152	5,739	(27,891)	-	11,110	(9,720)	1,390
Working With Families	5,251	(61)	(4,212)	979	-	(979)	-
	-	-	-	-	7,310	(3,870)	3,440
	<u>53,075</u>	<u>276,314</u>	<u>(307,041)</u>	<u>22,348</u>	<u>280,741</u>	<u>(291,208)</u>	<u>11,881</u>

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

20 Restricted funds

(Continued)

Children in Need

This project provides an activity club to parents and children of vulnerable families facing homelessness. It also supports children and young people to increase their level of social integration, improve their well-being and develop pride.

Big Lottery CCTV

Funding for the provision of CCTV at Catherine Court.

Supporting People - Rothesay Court

Funding for the provision of Accommodation and Support at Rothesay Court.

Supporting People - Catherine Court

Funding for the provision of Accommodation and Support at Catherine Court.

Community Volunteer

Funding for a community volunteer coordinator.

The National Lottery Fund

This is a fund to improve digital communication access and skills of residents and has been used to purchase computer and IT equipment.

RC Children's play area

Funding for the development of a children's play area, supported by the Denise Coates Foundation, B&Q, Synthetic Solution, Co-Op, Barrett Homes, Screwfix Foundation, Premission Homes and UK Healthcare.

Other COVID 19 Grants

This relates to various grants received in response to the COVID 19 pandemic.

Working with Families

Funding to support family wellbeing through activities, days out and workshops.

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

21 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds			Movement in funds			
	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Emergency fund	10,714	3,184	(11,718)	2,181	7,825	(8,929)	1,077
Furniture renewals	46,464	9,411	-	55,875	6,089	-	61,964
	<u>57,178</u>	<u>12,595</u>	<u>(11,718)</u>	<u>58,056</u>	<u>13,914</u>	<u>(8,929)</u>	<u>63,041</u>

Emergency Fund

A hardship fund for residents.

Furniture renewals

A fund for the cyclical renewal of furniture in resident accommodation.

22 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total Unrestricted funds		Restricted funds	Total
	2023 £	2023 £	2023 £	2022 £	2022 £	2022 £
Fund balances at 31 March 2023 are represented by:						
Tangible assets	6,087	4,813	10,900	13,314	6,042	19,356
Investments	77,224	-	77,224	91,786	-	91,786
Current assets/(liabilities)	186,540	7,068	193,608	148,971	16,306	223,369
	<u>269,851</u>	<u>11,881</u>	<u>281,732</u>	<u>254,071</u>	<u>22,348</u>	<u>334,511</u>

23 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023 £	2022 £
Within one year	4,538	4,538
Between two and five years	7,255	11,794
	<u>11,793</u>	<u>16,332</u>

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

24 Related party transactions

Other than remuneration to key management personnel there were no disclosable related party transactions during the year (2022 - none).

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2023	2022
	£	£
Aggregate compensation	116,478	116,973

In addition to the above remuneration, an amount of £Nil (2022: £14,040) was paid for services provided by an interim Chief Executive.

25 Cash generated from operations	2023	2022
	£	£
Deficit for the year	(52,779)	(14,141)
Adjustments for:		
Investment income recognised in statement of financial activities	(4,511)	(4,077)
Fair value gains and losses on investments	14,562	(11,923)
Depreciation and impairment of tangible fixed assets	8,456	12,007
Movements in working capital:		
(Increase)/decrease in debtors	(3,375)	7,206
Increase in creditors	33,944	1,288
(Decrease) in deferred income	(228)	(17,843)
Cash absorbed by operations	(3,931)	(27,483)

26 Analysis of changes in net funds

The charity had no debt during the year.

Gingerbread Family Support Limited

England & Wales - Charity number 1088344

Accounts

Charity Registration No. 1088344

Company Registration No. 2229357 (England and Wales)

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mrs Eleanor Morrissey	
Mrs Anne-Marie Tierney	(Resigned 15 September 2021)
Miss Fiona Miller	
Mrs Adele Wakefield	
Ms Leanne Kerry	(Resigned 14 February 2022)
Mrs Emma-Jayne Williams	(Resigned 8 September 2022)
Mrs Jacqui Riley	(Resigned 16 May 2022)
Mr Jack Brereton	
Dr Farah Mendlesohn	(Retired 22 November 2021)
Mr Malcolm Joliffe	(Appointed 14 July 2021)
Mrs Suzanne Banks	(Appointed 14 July 2021 and resigned 13 October 2021)
Mr Paul Wilstead	(Appointed 20 January 2022)

Company Secretary

Mrs Adele Wakefield

Charity number

1088344

Company number

2229357

Registered office

Rothsay Court, Furnace Road, Stoke-on-Trent, ST3 4LY

Senior Management Team

Mr Trevor Cottram	Chief Executive Officer	(Appointed 27 June 2022)
Dr Ann Ewens	Chief Executive Officer	(Appointed 1 July 2021; resigned 27 May 2022)
Mrs Adele Bryant	Acting Chief Executive	(Resigned 30 June 2021)
Ms Jean Lawton	Accommodation Manager/ Deputy CE	(Resigned 30 June 2021)
Mrs Nikki Evans	Finance Manager	
Ms Steph Hughes	Operational/ Outreach Manager	

Auditor

Geens Limited, 68 Liverpool Road, Stoke-on-Trent, ST4 1BG

Bankers

Barclays Bank, Leicester, LE87 2BB

Solicitors

Grindeys Solicitors, Glebe Court, Stoke-on-Trent, ST4 1ET

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

CONTENTS

	Page
Trustees' report	1 - 5
Statement of trustees' responsibilities	6
Independent auditor's report	7 - 9
Statement of financial activities	10
Balance sheet	11 - 12
Statement of cash flows	13
Notes to the financial statements	14 - 27

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

As Trustees of The Gingerbread Centre it is our privilege to present the trustees report and audited financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the Statement of Recommended Practice Accounting and Reporting by Charities (SORP 2019) and comply with all the statutory requirements of the charity's governing document.

Objectives and activities

Our objectives and principal activities are:

1) to provide counselling, support, advice and help in Stoke on Trent and Staffordshire and surrounding counties to those who are in need, hardship or distress.

2) to provide short term, supported accommodation to parents and children of vulnerable families and single pregnant women.

We confirm that we have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

The Gingerbread Centre has been providing supported accommodation and related services to vulnerable persons in the Stoke-on-Trent area for over 45 years.

Our service users benefit from receiving, in addition to accommodation, personal advice for their circumstances, which changes their outlook on life, allowing them to see other opportunities. We provide them with activities and situations to improve their confidence and give them skills to see a better future.

The Charity operates from two centres:

Rothsay Court: Homeless families unit

Rothsay Court provides 22 units of Supported Accommodation for Homeless Families including lone mothers, fathers, single pregnant women and couples. It has 7 units of resettlement support. The support focuses on the skills needed for independent living for example, support with budgeting, establishing networks for support, accessing training and development and obtaining move on, settled, and/ or secure accommodation. Resettlement support is provided where required for families moving on from the service while they settle into and set up a new home.

The team of staff work in partnership with social care, health visitors, midwives, local housing providers, mental health services and other specialist services as required, as well as other local charities and organisations to provide extra support and assistance balanced with the need to empower and enable residents to use their own skills, knowledge and resourcefulness to live independently. Personal support plans are completed with each resident using the evidence based tool.

Catherine Court: Teenage parents unit

Catherine Court is an accommodation-based service that provides housing related support specifically for expectant teenage mothers, and teenage parents who need to develop the skills and ability to parent well and live independently in their own home.

Catherine Court consists of 7 self-contained flats and 4 two-bedroom properties. This is a 24-hour supported accommodation service for pregnant or parenting teenagers aged 16-19 and their children, along with teenage couples. Floating support is available to support users for up to three months after they move in to their own accommodation.

Achievable support plans and individualised packages are developed with each young parent and include positive parenting, life skills, budgeting, managing a tenancy, education and independent living skills.

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Our accommodation occupancy rate for the year across both units is around 95% demonstrating high demand for the services we provide.

Financial review

The Gingerbread Centre has had a successful year, especially when considering that during the pandemic some fundraising events were unable to take place. We successfully applied for several grants from a variety of sources.

Restricted funds for the year show a deficit of £30,727. This is driven by three elements. The core charitable activities are primarily supported by two commissioned service contracts disclosed as restricted funds. During the financial year, these Supporting People contracts raised income of £220,718 compared to total costs of these activities of £224,339, resulting in a deficit of £3,621. Additional fundraising efforts brought in £7000, so overall the financials show a surplus on our core activities of £3,379. In the year we also finished the children's play area project, which was financed from restricted funds recognised in the prior financial year and held in the restricted reserve. The costs of this activity recognised in the financial statements was £27,891.

In total we received unrestricted income of £693,764 (2021: £707,448) with unrestricted expenditure of £689,101 (2021: £701,769). After investment gains of £11,923 (2021 deficit of £1,804) the unrestricted fund surplus in the year was £16,586.

Reserves are held to ensure that the Charity has the ability to withstand any unforeseen drops in income and to provide capital for future strategic growth

At the balance sheet date the Charity had total reserves of £334,511 (2021: £348,652) of which £312,163 (2021: £295,577) are unrestricted reserves. The Management Committee considers the current reserves are an adequate buffer against risks that cannot be negated by other means, whilst underpinning the strategic plan for the future of the Charity.

At the balance sheet date the Charity held cash at bank and investments totalling £403,499 (2021: £416,089). As with reserves, these liquid funds provide a buffer against unforeseen drops in income or working capital providing security that the Charity will be able to meet its financial obligations as they fall due.

Aim of Reserves Policy

To ensure Trustees comply with current legislation and recommendations from the Charity Commission regarding reserves and their use.

To maintain a sufficient level of reserves to allow the charity to continue to operate for a period of up to 2 months, should a shortfall in income occur.

To maintain a sufficient level of reserves to allow the charity to wind down, should it be necessary.

To take account of potential financial risks to the charity.

To prepare for contingencies that may arise from time to time.

To ensure the level of reserves is reviewed on an annual basis.

To ensure reserves are used to generate income.

To ensure the management of reserves is exercised in the best interest of the charity.

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Reserves Policy

It is our policy to assess the level of reserves require by using the Risk Identification approach, which is used by most charities.

When deciding the level of reserves held by the charity, consideration will be given to: cash flow, existing funds, future income streams, committed expenditure, changes in legislation, risk identification and the future needs of the charity.

This approach ensures that the reserves held are not too high or too low, and that we hold sufficient reserves for any contingencies that may occur.

All financial calculations and risk assessments (see appendix) will be reviewed and updated annually.

An acceptable reserves level will be set based on covering identified risks.

The Board may release reserves for new projects and services, to assist the aims of the Charity, as long as the level of reserves remains above the minimum requirement, taking into consideration a deficit budget.

Unrestricted reserves will reduce in the event of an annual deficit.

Restricted funds are excluded from the Reserves Policy and are accounted for separately.

Trustees are empowered to invest unrestricted reserves in accordance with the Investment Policy.

Principal Risks and Uncertainties

The governance of The Gingerbread Centre is underpinned by a robust risk management process which includes the maintenance and review of a risk register. Within the risk register major risks are identified and reviewed by the Chief Officer and Management Committee at regular meetings and systems and procedures have been established to manage these risks.

The main risks we face are:

a) Loss of Rothesay Court or Catherine Court contracts

During the year we have successfully retendered for these contracts for another 5 years, dependent on achieving performance outcomes. Loss of these core contracts is mitigated by:

- achieving performance outcomes
- achieving successful service review reports
- working closely with commissioners to put us in the best position to successfully retender for contracts.

b) Financial sustainability

Financial sustainability is a risk due to tight budgets for both of the main contracts and a lack of diversity in our income streams. We are mitigating this risk by developing a robust fundraising strategy.

As we all emerge from Covid we are recognising the impact that it has had and continues to have on many activities, including our fundraising and voluntary income. We are now rejuvenating our fundraising activity on many levels through events, corporate and community support and our Trusts and Grants programme. The financial squeeze on our commissioned services to date has meant we rely heavily on our voluntary income to plug the funding gap to allow us continue to provide our current level of services. The increase in the cost of living, soaring energy prices, rising inflation and further expected cuts and requests for efficiencies and savings from our commissioned services means we anticipate the pressure on our voluntary income requirement is set to increase.

On 27 June 2022 we appointed to the substantive Chief Officer role and work is underway to develop a new 3-year strategy including a stronger business development focus aiming to support further service development.

c) Reputation

The Gingerbread Centre is held in high regard by local people and stakeholder partners and protecting our reputation requires mitigating actions, notably continuing to deliver excellent service, operating within agreed policies and procedures and successful recruitment, retention and development of our staff.

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Plans for future periods

We plan to continue providing supported accommodation and related services at Rothesay Court and Catherine Court for the foreseeable future subject to satisfactory funding arrangements.

The Trustees meet annually to review the strategic direction of the Charity. The Trustees agree that we need to diversify our funding arrangements as part of our risk management strategy to sustain the charity financially, plus this will enable us to reach more service users.

Structure, governance and management

The Gingerbread Centre is a registered charity and is a company limited by guarantee and is constituted under a Memorandum of Association dated 18th April 2016.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mrs Eleanor Morrissey	
Mrs Anne-Marie Tierney	(Resigned 15 September 2021)
Miss Fiona Miller	
Mrs Adele Wakefield	
Ms Leanne Kerry	(Resigned 14 February 2022)
Mrs Emma-Jayne Williams	(Resigned 8 September 2022)
Mrs Jacqui Riley	(Resigned 16 August 2021)
Mr Jack Brereton	
Dr Farah Mendlesohn	(Retired 22 November 2021)
Mr Malcolm Jolliffe	(Appointed 14 July 2021)
Mrs Suzanne Banks	(Appointed 14 July 2021 and resigned 13 October 2021)
Mr Paul Willstead	(Appointed 20 January 2022)

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute an amount not exceeding £10 in the event of a winding up.

Recruitment and Appointment of the Management Committee

Under the requirements of the Memorandum and Articles of Association the members of the Management Committee shall retire from office in rotation every three years at the Annual General Meeting, after which they can be re-elected, if willing to stand and if the vacancy remains.

The Management Committee seeks to ensure that the needs of the organisation and its client group are appropriately reflected in the diversity of the trustee body. To maintain this broad mix of skills, members of the Management Committee are requested to complete a skills audit which is updated each year. If skills are lost or numbers of members decrease due to retirement, then recruitment will take place.

Introduction of new trustees is done via word of mouth and personal recommendation, or via a specialist recruitment agency.

Organisation Structure

The Gingerbread Centre has a Management Committee who meet at least 4 times per year and who are responsible for the strategic direction and policy of the Charity. At present the Management Committee has eleven members from a variety of professional backgrounds relevant to the work of the charity.

A scheme of delegation is in place and day to day responsibility for the provision of services rests with the Chief Executive Officer, along with the Senior Management team. The Chief Executive Officer has responsibility for all aspects of the day to day operations of the Charity to ensure that it delivers the services specified, remains strategically relevant and that key performance indicators are met. The Chief Executive Officer currently also has responsibility for funding and health and safety. The operational managers are responsible for the day to day operational management of the supported accommodation at both Rothesay Court and Catherine Court. The Finance Manager has responsibility for all day to day financial matters of the organisation.

Induction and Training of Trustees

Most trustees are already familiar with the practical work of the Charity. New trustees are given relevant information about their roles and responsibilities and about the Charity in accordance with our policy for appointment of trustees. Trustees are encouraged to visit the Charity, to attend viewings of the premises, and informal meetings are held with the Chief Executive Officer and staff. Training opportunities are circulated to trustees and they are involved in planning meetings with senior management.

During the Trustee induction new trustees are provided with a comprehensive handbook covering all relevant policies, procedures and other relevant information, such as a copy of the Essential Trustee.

Remuneration Policy

Arrangements for setting the pay of the Charity's key personnel is currently the same as for all other employees. As part of the budget setting process for the new financial year, a salary increase option appraisal is taken for the trustees for discussion and decision, included is a simple benchmark of local salary rates for similar roles and this information feeds in to the discussion. The Management Committee then consider staff remuneration and salary increases in relation to their finances.

The trustees' report was approved by the Board of Trustees.

Mrs Eleanor Morrissey
Trustee

30 September 2022



THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2022

The trustees who are also directors of The Stoke-on-Trent and District Gingerbread Centre for the purposes of company law, are responsible for preparing the Trustees' Annual Report (including the Strategic Report) 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. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. 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 auditor is 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 auditor is aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

Opinion

We have audited the financial statements of The Stoke-on-Trent and District Gingerbread Centre (the 'charity') for the year ended 31 March 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the 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, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (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 31 March 2022 and of its incoming resources and application of resources, 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 *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity 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 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

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose 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 charity'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.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 an auditor's report 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

As part of our planning process:

- we enquired of management the systems and controls the charity has in place, the areas of the financial statements that are most susceptible to the risk of irregularities and fraud, whether there was any known, suspected or alleged fraud. the charity did not inform us of any known, suspected or alleged fraud.
- We obtained an understanding of the legal and regulatory frameworks applicable to the charity. We determined that the following were most relevant: the Charity SORP. FRS 102, Charities Act 2011. Companies Act 2006.
- We considered the incentives and opportunities that exist in the charity, including the extent of management bias, which present a potential for irregularities and fraud to be perpetuated, and tailored our risk assessment accordingly.
- Using our knowledge of the charity, together with the discussions held with the charity at the planning stage, we formed a conclusion the risk of misstatement due to irregularities including fraud and tailored our procedures according to this risk assessment.

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

The key procedures we undertook to detect irregularities including fraud during the course of the audit included:

- Identifying and testing journal entries and the overall accounting records, in particular those that were significant and unusual.
- Reviewing the financial statement disclosures and determining whether accounting policies have been appropriately applied.
- Reviewing and challenging the assumptions and judgements used by management in their significant accounting estimates.
- Assessing the extent of compliance, or lack of, with relevant laws and regulations.
- Assessing the validity of the classification of income, expenditure, assets and liabilities between unrestricted and restricted funds.
- Obtaining third party confirmation of material bank balances.
- Documenting and verifying all significant related party balances and transactions.
- Reviewing documentation such as charity board minutes for discussions of irregularities including fraud.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. The risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Geens Limited

30 September 2022

**Chartered Accountants
Statutory Auditor**

Geens Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under of section 1212 of the Companies Act 2006.

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total Unrestricted funds 2022 £	Restricted funds 2021 £	Total 2021 £
	Notes					
<u>Income and endowments from:</u>						
Donations and legacies	2	58,184	22,502	80,686	76,360	185,169
Charitable activities	4	613,766	253,812	867,578	625,709	884,289
Other trading activities	3	16,568	-	16,568	1,005	1,005
Investments	5	4,077	-	4,077	3,906	3,906
Other income		1,169	-	1,169	468	468
Total income		693,764	276,314	970,078	707,448	1,074,837
<u>Expenditure on:</u>						
Raising funds	6	4,480	-	4,480	390	390
Charitable activities	7	684,621	307,041	991,662	701,769	1,024,583
Total expenditure		689,101	307,041	996,142	702,159	1,024,973
Net gains/(losses) on investments		11,923	-	11,923	(1,804)	(1,804)
Net movement in funds		16,586	(30,727)	(14,141)	3,485	48,060
Fund balances at 1 April 2021		295,577	53,075	348,652	292,092	300,592
Fund balances at 31 March 2022		312,163	22,348	334,511	295,577	348,652

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Tangible assets	13		19,356		30,256
Investments	14		91,786		79,863
			111,142		110,119
Current assets					
Debtors	15	39,315		46,521	
Cash at bank and in hand		311,713		336,226	
		351,028		382,747	
Creditors: amounts falling due within one year	16	(127,659)		(144,214)	
Net current assets			223,369		238,533
Total assets less current liabilities			334,511		348,652
Income funds					
Restricted funds	19		22,348		53,075
<u>Unrestricted funds</u>					
Designated funds	20	58,055		57,178	
General unrestricted funds		254,108		238,399	
			312,163		295,577
			334,511		348,652

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2022

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022, although an audit has been carried out under section 144 of the Charities Act 2011.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and preparation of the financial statements

The trustees have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 30 September 2022



Mrs Eleanor Morrissey
Trustee

Company registration number 2229357

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	24		(27,483)		65,061
Investing activities					
Purchase of tangible fixed assets		(1,107)		(4,080)	
Investment income received		4,077		3,906	
Net cash generated from/(used in) investing activities			2,970		(174)
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(24,513)		64,887
Cash and cash equivalents at beginning of year			336,226		271,339
Cash and cash equivalents at end of year			<u>311,713</u>		<u>336,226</u>

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

The Stoke on Trent and District Gingerbread Centre Limited is a charitable company limited by guarantee incorporated in England and Wales. The registered office is Rothesay Court, Furnace Road, Stoke on Trent, ST3 4LY.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention unless otherwise stated in the relevant accounting policy.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Rental income is recognised on an accruals basis.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the Charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

Income from government grants, are recognised when the Charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

1.5 Expenditure

Liabilities are recognised as resources expended where there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under appropriate headings. Where costs cannot be directly attributed to particular headings (support costs) they have been allocated to activities on a basis consistent with use of the resources.

The cost of Raising Funds include costs of generating voluntary income and fund raising trading plus a share of support costs.

Charitable Activities comprise those activities set out in detail in the report of the trustees

Governance costs are those associated with the governance arrangements of the charity which relate to the general running of the charity. This includes internal and external audit, insurance costs, legal advice for trustees and costs associated with constitutional and statutory requirements such as the cost of trustee meetings and preparing the statutory accounts, plus a share of support costs.

Support costs are those costs incurred in the support of the fund raising, governance and charitable activities which cannot be directly attributed. They have been attributed to activities as described in the notes to the financial statements.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings and equipment	Straight line - 12.5% to 33.33%
----------------------------------	---------------------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies **(Continued)**

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial Instruments

The charitable company only has financial assets and 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 any bank loans which are measured at amortised cost using the effective interest method.

1.11 Taxation

The company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.13 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.14 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Donations and gifts	16,094	7,852	23,946	36,060	-	36,060
Other grants	42,090	14,650	56,740	40,300	108,809	149,109
	<u>58,184</u>	<u>22,502</u>	<u>80,686</u>	<u>76,360</u>	<u>108,809</u>	<u>185,169</u>
Grants receivable for core activities						
Lloyds Foundation	33,300	-	33,300	33,300	-	33,300
The National Lottery Fund	-	-	-	-	29,708	29,708
Homeless Link	-	-	-	7,000	20,000	27,000
Grants for children's play area	-	-	-	-	22,152	22,152
Other COVID Grants	-	-	-	-	23,597	23,597
Community Foundation	6,307	-	6,307	-	13,352	13,352
Activity club	-	14,650	14,650	-	-	-
First Give Grant	1,000	-	1,000	-	-	-
Skipton Building Society	1,000	-	1,000	-	-	-
Route 66 Team	483	-	483	-	-	-
	<u>42,090</u>	<u>14,650</u>	<u>56,740</u>	<u>40,300</u>	<u>108,809</u>	<u>149,109</u>

3 Other trading activities

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Fundraising events	<u>16,568</u>	<u>1,005</u>

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

4 Charitable activities

	2022 £	2021 £
Accommodation and support	834,484	848,443
Activity club	33,094	35,846
	<u>867,578</u>	<u>884,289</u>
Analysis by fund		
Unrestricted funds	613,766	625,709
Restricted funds	253,812	258,580
	<u>867,578</u>	<u>884,289</u>

5 Investments

	Unrestricted funds	Unrestricted funds
	2022 £	2021 £
Income from unlisted investments	3,962	3,679
Bank Interest	115	227
	<u>4,077</u>	<u>3,906</u>

6 Raising funds

	Unrestricted funds	Unrestricted funds
	2022 £	2021 £
<u>Fundraising and publicity</u>		
Other fundraising costs	4,480	390
	<u>4,480</u>	<u>390</u>

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

7 Charitable activities

	Accommodation and support	Activity club	Total 2022	Accommodation and support	Activity club	Total 2021
	£	£	£	£	£	£
Staff costs	558,151	31,699	589,850	578,764	27,558	606,322
Depreciation and impairment	5,756	-	5,756	6,360	-	6,360
Recruitment and training	6,095	844	6,939	7,356	432	7,788
Travel	226	-	226	290	-	290
Premises	280,176	10,045	290,221	272,840	6,944	279,784
	<u>850,404</u>	<u>42,588</u>	<u>892,992</u>	<u>865,610</u>	<u>34,934</u>	<u>900,544</u>
Share of support costs (see note 9)	86,336	-	86,336	113,556	-	113,556
Share of governance costs (see note 9)	12,334	-	12,334	10,483	-	10,483
	<u>949,074</u>	<u>42,588</u>	<u>991,662</u>	<u>989,649</u>	<u>34,934</u>	<u>1,024,583</u>
Analysis by fund						
Unrestricted funds	684,621	-	684,621	701,769	-	701,769
Restricted funds	264,453	42,588	307,041	287,880	34,934	322,814
	<u>949,074</u>	<u>42,588</u>	<u>991,662</u>	<u>989,649</u>	<u>34,934</u>	<u>1,024,583</u>

8 Description of charitable activities

Accommodation and support

Offers supported accommodation for homeless families and expectant teenage mothers.

Activity club

The activity club encourages interaction through play between children and their parents to build on family relationships.

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

9 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Staff costs	28,075	4,954	33,029	25,351	4,474	29,825
Depreciation	6,251	-	6,251	6,398	-	6,398
Recruitment and training	6,309	-	6,309	697	-	697
Travel	16	-	16	20	-	20
Office premises	9,804	-	9,804	9,698	-	9,698
Other core costs	35,881	-	35,881	71,392	-	71,392
Accountancy	-	5,768	5,768	-	5,415	5,415
Other governance costs	-	1,612	1,612	-	594	594
	<u>86,336</u>	<u>12,334</u>	<u>98,670</u>	<u>113,556</u>	<u>10,483</u>	<u>124,039</u>
Analysed between						
Charitable activities	<u>86,336</u>	<u>12,334</u>	<u>98,670</u>	<u>113,556</u>	<u>10,483</u>	<u>124,039</u>

10 Auditor's remuneration

The analysis of auditor's remuneration is as follows:

	2022	2021
	£	£
Audit of the annual accounts	3,350	3,150
Non-audit services		
Non-audit services - accountancy	2,410	2,250

11 Trustees

No trustees received any remuneration in the year. No trustees received reimbursement of expenses in the current year.

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

12 Employees

Number of employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Charitable activities	31	30
Management and administration of the charity	3	4
	<u>34</u>	<u>34</u>

Employment costs

	2022 £	2021 £
Wages and salaries	570,123	583,212
Social security costs	33,429	32,238
Other pension costs	19,327	20,697
	<u>622,879</u>	<u>636,147</u>

There were no employees whose annual remuneration was £60,000 or more.

13 Tangible fixed assets

	Fixtures, fittings and equipment £
Cost	
At 1 April 2021	56,677
Additions	1,107
At 31 March 2022	<u>57,784</u>
Depreciation and impairment	
At 1 April 2021	26,421
Depreciation charged in the year	12,007
At 31 March 2022	<u>38,428</u>
Carrying amount	
At 31 March 2022	<u>19,356</u>
At 31 March 2021	<u>30,256</u>

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

14 Fixed asset investments

	Unlisted investments £
Cost or valuation	
At 1 April 2021	79,863
Valuation changes	11,923
At 31 March 2022	<u>91,786</u>
Carrying amount	
At 31 March 2022	<u>91,786</u>
At 31 March 2021	<u>79,863</u>

15 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Trade debtors	32,800	35,649
Prepayments and accrued income	6,515	10,872
	<u>39,315</u>	<u>46,521</u>

16 Creditors: amounts falling due within one year

	Notes	2022 £	2021 £
Other taxation and social security		15,222	15,399
Deferred income	17	44,438	62,281
Trade creditors		11,670	10,162
Other creditors		48,851	47,472
Accruals		7,478	8,900
		<u>127,659</u>	<u>144,214</u>

17 Deferred income

	2022 £	2021 £
Other deferred income	<u>44,438</u>	<u>62,281</u>

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

17 Deferred income **(Continued)**

This income has been deferred to the following year due to the timing of the company's entitlement to it.

18 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £19,327 (2021 - £20,697).

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

19 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			
	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Children in Need	-	35,846	(35,846)	-	42,918	(42,588)	330
Big Lottery CCTV RC	8,500	-	(1,229)	7,271	-	(1,229)	6,042
Supporting People CC	-	122,620	(123,911)	(1,291)	118,625	(120,609)	(3,275)
Supporting People Community Volunteer	-	120,114	(107,204)	12,910	109,093	(103,730)	18,273
The National Lottery Fund RC	-	13,352	(7,045)	6,307	-	(6,307)	-
Children's Play Area	-	29,708	(29,233)	475	-	(475)	-
Other COVID 19 Grants	-	22,152	-	22,152	5,739	(27,891)	-
	-	23,597	(18,346)	5,251	(61)	(4,212)	978
	8,500	367,389	(322,814)	53,075	276,314	(307,041)	22,348

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

19 Restricted funds

(Continued)

Children in Need

This project provides an activity club to parents and children of vulnerable families facing homelessness. It also supports children and young people to increase their level of social integration, improve their well-being and develop pride.

Big Lottery CCTV

Funding for the provision of CCTV at Catherine Court.

Supporting People - Rothesay Court

Funding for the provision of Accommodation and Support at Rothesay Court.

Supporting People - Catherine Court

Funding for the provision of Accommodation and Support at Catherine Court.

Community Volunteer

Funding for a community volunteer coordinator.

The National Lottery Fund

This is a fund to improve digital communication access and skills of residents and has been used to purchase computer and IT equipment.

RC Children's play area

Funding for the development of a children's play area, supported by the Denise Coates Foundation, B&Q, Synthetic Solution, Co-Op, Barrett Homes, Screwfix Foundation, Permission Homes and UK Healthcare.

Other COVID 19 Grants

Funding received for loss of fundraising income and for additional costs incurred during the pandemic.

20 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds			Balance at 1 April 2021 £	Movement in funds		
	Balance at 1 April 2020 £	Incoming resources £	Resources expended £		Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Emergency fund	1,280	22,485	(13,051)	10,714	3,184	(11,718)	2,180
Furniture renewals	35,964	10,500	-	46,464	9,411	-	55,875
	<u>37,244</u>	<u>32,985</u>	<u>(13,051)</u>	<u>57,178</u>	<u>12,595</u>	<u>(11,718)</u>	<u>58,055</u>

Emergency Fund

A hardship fund for residents.

Furniture renewals

A fund for the cyclical renewal of furniture in resident accommodation.

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

21 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:						
Tangible assets	13,314	6,042	19,356	22,984	7,272	30,256
Investments	91,786	-	91,786	79,863	-	79,863
Current assets/ (liabilities)	148,971	16,306	223,369	141,552	45,803	238,533
	<u>254,071</u>	<u>22,348</u>	<u>334,511</u>	<u>244,399</u>	<u>53,075</u>	<u>348,652</u>

22 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2022 £	2021 £
Within one year	4,538	3,835
Between two and five years	11,794	4,309
	<u>16,332</u>	<u>8,144</u>

23 Related party transactions

Other than remuneration to key management personnel there were no disclosable related party transactions during the year (2021 - none).

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2022 £	2021 £
Aggregate compensation	<u>116,973</u>	<u>147,335</u>

In addition to the above remuneration, an amount of £14,040 (2021: £38,880) was paid for services provided by an interim Chief Executive.

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

24	Cash generated from operations	2022	2021
		£	£
	(Deficit)/surplus for the year	(14,141)	48,060
	Adjustments for:		
	Investment income recognised in statement of financial activities	(4,077)	(3,906)
	Fair value gains and losses on investments	(11,923)	1,804
	Depreciation and impairment of tangible fixed assets	12,007	12,758
	Movements in working capital:		
	Decrease/(increase) in debtors	7,206	(206)
	Increase/(decrease) in creditors	1,288	(11,067)
	(Decrease)/increase in deferred income	(17,843)	17,618
	Cash (absorbed by)/generated from operations	(27,483)	65,061
25	Analysis of changes in net funds		
	The charity had no debt during the year.		

Gingerbread Family Support Limited

England & Wales - Charity number 1088344

Accounts

Charity Registration No. 1088344

Company Registration No. 2229357 (England and Wales)

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mrs Eleanor Morrissey
Mrs Anne-Marie Tierney
Miss Fiona Miller
Mrs Adele Wakefield
Ms Leanne Kerry (Appointed 13 August 2020)
Mrs Emma-Jayne Williams (Appointed 17 February 2021)
Mrs Jacqui Riley (Appointed 17 February 2021)
Mr Jack Brereton (Appointed 17 February 2021)
Dr Farah Mendlesohn (Appointed 17 February 2021)
Mr Malcolm Jolliffe (Appointed 14 July 2021)
Mrs Suzanne Banks (Appointed 14 July 2021)

Company Secretary

Mrs Adele Wakefield

Charity number

1088344

Company number

2229357

Registered office

Rothesay Court, Furnace Road, Stoke-on-Trent, ST3 4LY

Senior Management Team

Mrs Wendy Hocking	Chief Executive	(Resigned 24/7/2020)
Mrs Adele Bryant	Acting Chief Executive	(Appointed 24/7/2020; resigned 30/6/2021)
Dr Ann Ewens	Chief Executive Officer	(Appointed 1/7/2021)
Ms Jean Lawton	Accommodation Manager/ Deputy CE	(Resigned 30/6/2021)
Mrs Nikki Evans	Finance Manager	
Ms Steph Hughes	Operational/ Outreach Manager	

Auditor

Geens Limited, 68 Liverpool Road, Stoke-on-Trent, ST4 1BG

Bankers

Barclays Bank, Leicester, LE87 2BB

Solicitors

Grindeys Solicitors, Glebe Court, Stoke-on-Trent, ST4 1ET

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

CONTENTS

	Page
Trustees' report	1 - 4
Statement of trustees' responsibilities	5
Independent auditor's report	6 - 8
Statement of financial activities	9
Balance sheet	10
Statement of cash flows	11
Notes to the financial statements	12 - 25

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

As Trustees of The Gingerbread Centre it is our privilege to present the trustees report and audited financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the Statement of Recommended Practice Accounting and Reporting by Charities (SORP 2019) and comply with all the statutory requirements of the charity's governing document.

Objectives and activities

Our objectives and principal activities are:

1) to provide counselling, support, advice and help in Stoke on Trent and Staffordshire and surrounding counties to those who are in need, hardship or distress.

2) to provide short term, supported accommodation to parents and children of vulnerable families and single pregnant women.

We confirm that we have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

The Gingerbread Centre has been providing supported accommodation and related services to vulnerable persons in the Stoke-on-Trent area for over 43 years.

Our service users benefit from receiving, in addition to accommodation, personal advice for their circumstances, which changes their outlook on life, allowing them to see other opportunities. We provide them with activities and situations to improve their confidence and give them skills to see a better future.

The Charity operates from two centres:

Rothsay Court: Homeless families unit

Rothsay Court provides 22 units of Supported Accommodation for Homeless Families including lone mothers, fathers, single pregnant women and couples. It has 7 units of resettlement support. The support focuses on the skills needed for independent living for example, support with budgeting, establishing networks for support, accessing training and development and obtaining move on, settled, and/ or secure accommodation. Resettlement support is provided where required for families moving on from the service while they settle into and set up a new home.

The team of staff work in partnership with social care, health visitors, midwives, local housing providers, mental health services and other specialist services as required, as well as other local charities and donations to provide extra support and assistance balanced with the need to empower and enable residents to use their own skills, knowledge and resourcefulness to live independently. Personal support plans are completed with each resident using the evidence based tool.

Catherine Court: Teenage parents unit

Catherine Court is an accommodation-based service that provides housing related support specifically for expectant teenage mothers, and teenage parents who need to develop the skills and ability to parent well and live independently in their own home.

Catherine Court consists of 7 self-contained flats and 4 two-bedroom properties. This is a 24-hour supported accommodation service for pregnant or parenting teenagers aged 16-19 and their children, along with teenage couples. Floating support is available to support users for up to three months after they move in to their own accommodation.

Achievable support plans and individualised packages are developed with each young parent and include positive parenting, life skills, budgeting, managing a tenancy, education and independent living skills.

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Our accommodation occupancy rate for the year across both units is around 95% demonstrating high demand for the services we provide.

Financial review

The Gingerbread Centre has had a successful year, especially when considering that during the pandemic fundraising events were unable to take place. We successfully applied for several grants from a variety of sources that increased income in the year. In total we received income of £1,074,837 (2020: £953,580) and incurred total expenditure of £1,024,583 (2020 - £945,385) and generated a surplus after investment gains and losses of £48,060 (2020 - £4,862). Surpluses have been achieved without compromising service provision, in an environment of increasingly tight funding.

Reserves are held to ensure that the Charity has the ability to withstand any unforeseen drops in income and to provide capital for future strategic growth.

At the balance sheet date the Charity had total reserves of £348,652 (2020: £300,591) of which £295,577 (2020: £292,092) are unrestricted reserves. The Management Committee considers the current reserves are an adequate buffer against risks that cannot be negated by other means, whilst underpinning the strategic plan for the future of the Charity.

At the balance sheet date the Charity held cash at bank and investments totalling £416,089 (2020: £353,006). As with reserves, these liquid funds provide a buffer against unforeseen drops in income or working capital providing security that the Charity will be able to meet its financial obligations as they fall due.

Principal Risks and Uncertainties

The governance of The Gingerbread Centre is underpinned by a robust risk management process which includes the maintenance and review of a risk register. Within the risk register major risks are identified and reviewed by the Chief Executive Officer and Management Committee at regular meetings and systems and procedures have been established to manage these risks.

The main risks we face are:

a) Loss of *Rothsay Court* or *Catherine Court* contracts

During the year we have successfully retendered for these contracts for another 5 years, dependent on achieving performance outcomes. Loss of these core contracts is mitigated by:

- achieving performance outcomes
- achieving successful service review reports
- working closely with commissioners to put us in the best position to successfully retender for contracts.

b) Financial sustainability

Financial sustainability is a risk due to tight budgets for both of the main contracts and a lack of diversity in our income streams. We are mitigating this risk by developing a robust fundraising strategy with stretch targets and the identification of new fundraising opportunities. We have successfully appointed to post a new fundraiser. On 01 July 2021 we appointed to the substantive Chief Executive Officer role and work is underway to develop a new 3-year strategy including a stronger business development focus aiming to support further service development.

c) Reputation

The Gingerbread Centre is held in high regard by local people and stakeholder partners and protecting our reputation requires mitigating actions, notably continuing to deliver excellent service, operating within agreed policies and procedures and successful recruitment, retention and development of our staff.

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

d) COVID-19 Pandemic

In March 2020, the World Health Organization declared the outbreak of a novel coronavirus (COVID-19) as a pandemic which continued to spread throughout the United Kingdom and throughout many parts of the World.

In response to the pandemic we have implemented policies and procedures to protect the health and safety of our staff and service users including robust cleansing routines, distancing policies, provision of PPE and hand sanitizer and allowing home working.

We have also revised our budgets and forecasts to take account of the expected financial impact of the pandemic. Our revised budgets forecast a small surplus for the year as although a loss of fundraising income is expected this is mitigated in full by new grants we have secured. We expect that demand for core services will continue to be high throughout the pandemic.

Plans for future periods

We plan to continue providing supported accommodation and related services at Rothesay Court and Catherine Court for the foreseeable future subject to satisfactory funding arrangements.

The Trustees meet annually to review the strategic direction of the Charity. The Trustees agree that we need to diversify our funding arrangements as part of our risk management strategy to sustain the charity financially, plus this will enable us to reach more service users.

Structure, governance and management

The Gingerbread Centre is a registered charity and is a company limited by guarantee and is constituted under a Memorandum of Association dated 18th April 2016.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mrs Catherine Crockett	(Retired 15 December 2020)
Mrs Eleanor Morrissey	
Mrs Anne-Marie Tierney	
Mrs Claire McQuillan	(Retired 5 June 2020)
Mr Keith Davis	(Retired 15 December 2020)
Miss Fiona Miller	
Mrs Adele Wakefield	
Ms Leanne Kerry	(Appointed 13 August 2020)
Mrs Emma-Jayne Williams	(Appointed 17 February 2021)
Mrs Jacqui Riley	(Appointed 17 February 2021)
Mr Jack Brereton	(Appointed 17 February 2021)
Dr Farah Mendlesohn	(Appointed 17 February 2021)
Mr Malcolm Jolliffe	(Appointed 14 July 2021)
Mrs Suzanne Banks	(Appointed 14 July 2021)

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute an amount not exceeding £10 in the event of a winding up.

Recruitment and Appointment of the Management Committee

Under the requirements of the Memorandum and Articles of Association the members of the Management Committee shall retire from office in rotation every three years at the Annual General Meeting, after which they can be re-elected, if willing to stand and if the vacancy remains.

The Management Committee seeks to ensure that the needs of the organisation and its client group are appropriately reflected in the diversity of the trustee body. To maintain this broad mix of skills, members of the Management Committee are requested to complete a skills audit which is updated each year. If skills are lost or numbers of members decrease due to retirement, then recruitment will take place.

Introduction of new trustees is done via word of mouth and personal recommendation, or via a specialist recruitment agency.

Organisation Structure

The Gingerbread Centre has a Management Committee who meet at least 4 times per year and who are responsible for the strategic direction and policy of the Charity. At present the Management Committee has eleven members from a variety of professional backgrounds relevant to the work of the charity.

A scheme of delegation is in place and day to day responsibility for the provision of services rests with the Chief Executive Officer, along with the Senior Management team. The Chief Executive Officer has responsibility for all aspects of the day to day operations of the Charity to ensure that it delivers the services specified, remains strategically relevant and that key performance indicators are met. The Chief Executive Officer currently also has responsibility for funding and health and safety. The operational managers are responsible for the day to day operational management of the supported accommodation at both Rothesay Court and Catherine Court. One of the operational managers retired on 30th June 2021. The Finance Manager has responsibility for all day to day financial matters of the organisation.

Induction and Training of Trustees

Most trustees are already familiar with the practical work of the Charity. New trustees are given relevant information about their roles and responsibilities and about the Charity in accordance with our policy for appointment of trustees. Trustees are encouraged to visit the Charity, to attend viewings of the premises, and informal meetings are held with the Chief Executive Officer and staff. Training opportunities are circulated to trustees and they are involved in planning meetings with senior management.

During the Trustee induction new trustees are provided with a comprehensive handbook covering all relevant policies, procedures and other relevant information, such as a copy of the Essential Trustee.

Remuneration policy

Arrangements for setting the pay of the Charity's key personnel is currently the same as for all other employees. As part of the budget setting process for the new financial year, a salary increase option appraisal is taken for the trustees for discussion and decision, included is a simple benchmark of local salary rates for similar roles and this information feeds in to the discussion. The Management Committee then consider staff remuneration and salary increases in relation to their finances.

The trustees' report was approved by the Board of Trustees.

Mrs Eleanor Morrissey

Trustee

Dated: 21 October 2021

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2021

The trustees, who are also the directors of The Stoke-on-Trent and District Gingerbread Centre for the purpose of company law, are responsible for preparing the Trustees' Report 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

Opinion

We have audited the financial statements of The Stoke-on-Trent and District Gingerbread Centre (the 'charity') for the year ended 31 March 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the 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, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (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 31 March 2021 and of its incoming resources and application of resources, 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 Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity 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 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

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose 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 charity'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.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 an auditor's report 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

As part of our planning process:

- we enquired of management the systems and controls the charity has in place, the areas of the financial statements that are most susceptible to the risk of irregularities and fraud, whether there was any known, suspected or alleged fraud. the charity did not inform us of any known, suspected or alleged fraud.
- We obtained an understanding of the legal and regulatory frameworks applicable to the charity. We determined that the following were most relevant: the Charity SORP. FRS 102, Charities Act 2011. Companies Act 2006.
- We considered the incentives and opportunities that exist in the charity, including the extent of management bias, which present a potential for irregularities and fraud to be perpetuated, and tailored our risk assessment accordingly.
- Using our knowledge of the charity, together with the discussions held with the charity at the planning stage, we formed a conclusion the risk of misstatement due to irregularities including fraud and tailored our procedures according to this risk assessment.

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

The key procedures we undertook to detect irregularities including fraud during the course of the audit included:

- Identifying and testing journal entries and the overall accounting records, in particular those that were significant and unusual.
- Reviewing the financial statement disclosures and determining whether accounting policies have been appropriately applied.
- Reviewing and challenging the assumptions and judgements used by management in their significant accounting estimates.
- Assessing the extent of compliance, or lack of, with relevant laws and regulations.
- Assessing the validity of the classification of income, expenditure, assets and liabilities between unrestricted and restricted funds.
- Obtaining third party confirmation of material bank balances.
- Documenting and verifying all significant related party balances and transactions.
- Reviewing documentation such as charity board minutes for discussions of irregularities including fraud.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. The risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Geens Limited

21 October 2021

**Chartered Accountants
Statutory Auditor**

Geens Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under of section 1212 of the Companies Act 2006.

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
<u>Income and endowments from:</u>							
Donations and legacies	2	76,360	108,809	185,169	50,063	-	50,063
Charitable activities	3	625,709	258,580	884,289	617,818	247,394	865,212
Other trading activities	4	1,005	-	1,005	33,787	-	33,787
Investments	5	3,906	-	3,906	2,108	-	2,108
Other income		468	-	468	2,410	-	2,410
Total income		707,448	367,389	1,074,837	706,186	247,394	953,580
<u>Expenditure on:</u>							
Raising funds	6	390	-	390	14,069	-	14,069
Charitable activities	7	701,769	322,814	1,024,583	682,692	248,624	931,316
Total resources expended		702,159	322,814	1,024,973	696,761	248,624	945,385
Net gains/(losses) on investments		(1,804)	-	(1,804)	(3,333)	-	(3,333)
Gross transfers between funds		-	-	-	64,120	(64,120)	-
Net movement in funds		3,485	44,575	48,060	70,212	(65,350)	4,862
Fund balances at 1 April 2020		292,092	8,500	300,592	221,880	73,849	295,729
Fund balances at 31 March 2021		295,577	53,075	348,652	292,092	8,499	300,591

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	13		30,256		38,933
Investments	14		79,863		81,667
			<u>110,119</u>		<u>120,600</u>
Current assets					
Debtors	15	46,521		46,315	
Cash at bank and in hand		336,226		271,339	
			<u>382,747</u>		<u>317,654</u>
Creditors: amounts falling due within one year	16	(144,214)		(137,663)	
Net current assets			<u>238,533</u>		<u>179,991</u>
Total assets less current liabilities			<u>348,652</u>		<u>300,591</u>
Income funds					
Restricted funds	19		53,075		8,499
<u>Unrestricted funds</u>					
Designated funds	20	57,178		37,244	
General unrestricted funds		238,399		254,848	
			<u>295,577</u>		<u>292,092</u>
			<u>348,652</u>		<u>300,591</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021, although an audit has been carried out under section 144 of the Charities Act 2011.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and preparation of the financial statements

The trustees have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 21 October 2021

Mrs Eleanor Morrissey

Trustee

Company Registration No. 2229357

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Cash flows from operating activities					
Cash generated from operations	24		65,061		44,219
Investing activities					
Purchase of tangible fixed assets		(4,080)		(25,784)	
Purchase of investments		-		(85,000)	
Investment income received		3,906		2,108	
Net cash used in investing activities			(174)		(108,676)
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			64,887		(64,457)
Cash and cash equivalents at beginning of year			271,339		335,796
Cash and cash equivalents at end of year			336,226		271,339

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

The Stoke on Trent and District Gingerbread Centre Limited is a charitable company limited by guarantee incorporated in England and Wales. The registered office is Rothesay Court, Furnace Road, Stoke on Trent, ST3 4LY.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention unless otherwise stated in the relevant accounting policy.

1.2 Going concern

Despite the coronavirus, at the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Rental income is recognised on an accruals basis.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

Donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the Charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

Income from government grants, are recognised when the Charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

1.5 Expenditure

Liabilities are recognised as resources expended where there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under appropriate headings. Where costs cannot be directly attributed to particular headings (support costs) they have been allocated to activities on a basis consistent with use of the resources.

The cost of Raising Funds include costs of generating voluntary income and fund raising trading plus a share of support costs.

Charitable Activities comprise those activities set out in detail in the report of the trustees

Governance costs are those associated with the governance arrangements of the charity which relate to the general running of the charity. This includes internal and external audit, insurance costs, legal advice for trustees and costs associated with constitutional and statutory requirements such as the cost of trustee meetings and preparing the statutory accounts, plus a share of support costs.

Support costs are those costs incurred in the support of the fund raising, governance and charitable activities which cannot be directly attributed. They have been attributed to activities as described in the notes to the financial statements.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings and equipment	Straight line - 12.5% to 33.33%
----------------------------------	---------------------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charitable company only has financial assets and 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 any bank loans which are measured at amortised cost using the effective interest method.

1.11 Taxation

The company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.13 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.14 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2021	2021	2021	2020
	£	£	£	£
Donations and gifts	36,060	-	36,060	16,763
Other grants	40,300	108,809	149,109	33,300
	<u>76,360</u>	<u>108,809</u>	<u>185,169</u>	<u>50,063</u>
Grants receivable for core activities				
Lloyds Foundation	33,300	-	33,300	33,300
The National Lottery Fund	-	29,708	29,708	-
Homeless Link	7,000	20,000	27,000	-
Grants for children's play area	-	22,152	22,152	-
Other COVID Grants	-	23,597	23,597	-
Community Foundation	-	13,352	13,352	-
	<u>40,300</u>	<u>108,809</u>	<u>149,109</u>	<u>33,300</u>

3 Charitable activities

	2021	2020
	£	£
Accommodation and support	848,443	829,857
Play today and SU1	35,846	35,355
	<u>884,289</u>	<u>865,212</u>
Analysis by fund		
Unrestricted funds	625,709	617,818
Restricted funds	258,580	247,394
	<u>884,289</u>	<u>865,212</u>

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

4 Other trading activities

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Fundraising events	1,005	33,787
	<u>1,005</u>	<u>33,787</u>

5 Investments

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Income from unlisted investments	3,679	1,182
Bank Interest	227	926
	<u>3,906</u>	<u>2,108</u>

6 Raising funds

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
<u>Fundraising and publicity</u>		
Other fundraising costs	390	14,069
	<u>390</u>	<u>14,069</u>

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

7 Charitable activities

	Accommodation and support	Play today & SUI	Total 2021	Accommodation and support	Play today & SUI	Total 2020
	£	£	£	£	£	£
Staff costs	578,764	27,558	606,322	542,408	31,343	573,751
Depreciation and impairment	6,360	-	6,360	4,509	-	4,509
Recruitment and training	7,356	432	7,788	7,777	384	8,161
Travel	290	-	290	1,895	-	1,895
Premises	272,840	6,944	279,784	202,503	3,628	206,131
	<u>865,610</u>	<u>34,934</u>	<u>900,544</u>	<u>759,092</u>	<u>35,355</u>	<u>794,447</u>
Share of support costs (see note 9)	113,556	-	113,556	122,070	-	122,070
Share of governance costs (see note 9)	10,483	-	10,483	14,799	-	14,799
	<u>989,649</u>	<u>34,934</u>	<u>1,024,583</u>	<u>895,961</u>	<u>35,355</u>	<u>931,316</u>
Analysis by fund						
Unrestricted funds	701,769	-	701,769	682,692	-	682,692
Restricted funds	287,880	34,934	322,814	213,269	35,355	248,624
	<u>989,649</u>	<u>34,934</u>	<u>1,024,583</u>	<u>895,961</u>	<u>35,355</u>	<u>931,316</u>

8 Description of charitable activities

Accommodation and support

Offers supported accommodation for homeless families and expectant teenage mothers.

Play today SUI

The activity club encourages interaction through play between children and their parents to build on family relationships.

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

9 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Staff costs	25,351	4,474	29,825	46,431	8,193	54,624
Depreciation	6,398	-	6,398	4,649	-	4,649
Recruitment and training	697	-	697	2,468	-	2,468
Travel	20	-	20	1,149	-	1,149
Office premises	9,698	-	9,698	6,209	-	6,209
Other core costs	71,392	-	71,392	61,164	-	61,164
Audit and accountancy	-	5,415	5,415	-	5,202	5,202
Other governance costs	-	594	594	-	1,404	1,404
	<u>113,556</u>	<u>10,483</u>	<u>124,039</u>	<u>122,070</u>	<u>14,799</u>	<u>136,869</u>
Analysed between						
Charitable activities	<u>113,556</u>	<u>10,483</u>	<u>124,039</u>	<u>122,070</u>	<u>14,799</u>	<u>136,869</u>

10 Auditor's remuneration

The analysis of auditor's remuneration is as follows:

	2021	2020
	£	£
Audit of the annual accounts	3,150	3,000
Non-audit services		
Non-audit services - accountancy	2,250	2,202

11 Trustees

No trustees received any remuneration in the year. No trustees received reimbursement of expenses in the current year.

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

12 Employees

Number of employees

The average monthly number of employees during the year was:

	2021	2020
	Number	Number
Charitable activities	30	30
Management and administration of the charity	4	4
	<u>34</u>	<u>34</u>

Employment costs

	2021	2020
	£	£
Wages and salaries	583,212	571,980
Social security costs	32,238	33,142
Other pension costs	20,697	23,253
	<u>636,147</u>	<u>628,375</u>

There were no employees whose annual remuneration was £60,000 or more.

13 Tangible fixed assets

	Fixtures, fittings and equipment
	£
Cost	
At 1 April 2020	52,597
Additions	4,080
	<u>56,677</u>
At 31 March 2021	56,677
Depreciation and impairment	
At 1 April 2020	13,664
Depreciation charged in the year	12,757
	<u>26,421</u>
At 31 March 2021	26,421
Carrying amount	
At 31 March 2021	<u>30,256</u>
At 31 March 2020	<u>38,933</u>

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

14 Fixed asset investments

	Unlisted investments £
Cost or valuation	
At 1 April 2020	81,667
Valuation changes	(1,804)
	<hr/>
At 31 March 2021	79,863
	<hr/>
Carrying amount	
At 31 March 2021	79,863
	<hr/> <hr/>
At 31 March 2020	81,667
	<hr/> <hr/>

15 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Trade debtors	35,649	35,848
Prepayments and accrued income	10,872	10,467
	<hr/>	<hr/>
	46,521	46,315
	<hr/> <hr/>	<hr/> <hr/>

16 Creditors: amounts falling due within one year

	Notes	2021 £	2020 £
Other taxation and social security		15,399	18,445
Deferred income	17	62,281	44,663
Trade creditors		10,162	17,688
Other creditors		47,472	47,497
Accruals		8,900	9,370
		<hr/>	<hr/>
		144,214	137,663
		<hr/> <hr/>	<hr/> <hr/>

17 Deferred income

	2021 £	2020 £
Other deferred income	62,281	44,663
	<hr/> <hr/>	<hr/> <hr/>

This income has been deferred to the following year due to the timing of the company's entitlement to it.

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

18 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £20,697 (2020 - £23,253).

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

19 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2019		Movement in funds		Transfers		Balance at 1 April 2020		Movement in funds		Balance at 31 March 2021	
	£	£	Incoming resources	Resources expended	£	£	£	£	Incoming resources	Resources expended	£	£
Children in Need	6,710		35,355	(35,355)	(6,710)	-	-	35,846	(35,846)	-	-	-
Big Lottery CCTV	9,729		-	(1,229)	-	8,500	-	-	-	(1,229)	7,271	7,271
RC Supporting People	36,845		109,515	(109,515)	(36,845)	-	-	122,620	(123,911)	(1,291)	(1,291)	(1,291)
CC Supporting People	20,565		92,987	(92,987)	(20,565)	-	-	120,114	(107,204)	12,910	12,910	12,910
Community Volunteer	-		9,537	(9,537)	-	-	-	13,352	(7,045)	6,307	6,307	6,307
The National Lottery Fund	-		-	-	-	-	-	29,708	(29,233)	475	475	475
RC Children's Play Area	-		-	-	-	-	-	22,152	-	22,152	22,152	22,152
Other COVID 19 Grants	-		-	-	-	-	-	23,597	(18,346)	5,251	5,251	5,251
	73,849		247,394	(248,623)	(64,120)	8,500		367,389	(322,814)	53,075	53,075	53,075

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

19 Restricted funds (Continued)

Children in Need

This project provides accommodation to parents and children of vulnerable families facing homelessness. It also supports children and young people to increase their level of social integration, improve their well-being and develop pride.

Big Lottery CCTV

Funding for the provision of CCTV at Catherine Court.

Supporting People - Rothesay Court

Funding for the provision of Accommodation and Support at Rothesay Court.

Supporting People - Catherine Court

Funding for the provision of Accommodation and Support at Catherine Court.

Community Volunteer

Funding for a community volunteer coordinator.

The National Lottery Fund

This is a fund to improve digital communication access and skills of residents and has been used to purchase computer and IT equipment.

RC Children's play area

Funding for the development of a children's play area, supported by the Denise Coates Foundation, B&Q, Synthetic Solution, Co-Op and Barrett Homes.

Other COVID 19 Grants

Funding received for loss of fundraising income and for additional costs incurred during the pandemic.

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

20 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds			Movement in funds			Balance at 31 March 2021 £
	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	
Emergency fund	2,118	4,038	(4,876)	1,280	22,485	(13,051)	10,714
Furniture renewals	-	35,964	-	35,964	10,500	-	46,464
	<u>2,118</u>	<u>40,002</u>	<u>(4,876)</u>	<u>37,244</u>	<u>32,985</u>	<u>(13,051)</u>	<u>57,178</u>

Emergency Fund

A hardship fund for residents.

Furniture renewals

A fund for the cyclical renewal of furniture in resident accommodation.

21 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 March 2021 are represented by:						
Tangible assets	22,984	7,272	30,256	30,433	8,500	38,933
Investments	79,863	-	79,863	81,667	-	81,667
Current assets/ (liabilities)	141,552	45,803	238,533	179,991	-	179,991
	<u>244,399</u>	<u>53,075</u>	<u>348,652</u>	<u>292,091</u>	<u>8,500</u>	<u>300,591</u>

22 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2021 £	2020 £
Within one year	3,835	4,219
Between two and five years	4,309	6,224
	<u>8,144</u>	<u>10,443</u>

THE STOKE-ON-TRENT AND DISTRICT GINGERBREAD CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

23 Related party transactions

Other than remuneration to key management personnel there were no disclosable related party transactions during the year (2020 - none).

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2021 £	2020 £
Aggregate compensation	142,493	139,293

In addition to the above remuneration, an amount of £38,880 was paid for services provided by an interim Chief Executive.

24 Cash generated from operations

	2021 £	2020 £
Surplus for the year	48,060	4,862
Adjustments for:		
Investment income recognised in statement of financial activities	(3,906)	(2,108)
Fair value gains and losses on investments	1,804	3,333
Depreciation and impairment of tangible fixed assets	12,758	9,158
Movements in working capital:		
(Increase) in debtors	(206)	(11,633)
(Decrease)/increase in creditors	(11,067)	5,064
Increase in deferred income	17,618	35,543
Cash generated from operations	65,061	44,219

25 Analysis of changes in net funds

The charity had no debt during the year.