



Essential Needs
Report and Accounts
Year Ended 31 March 2022



Company Number: 05312941

Charity Registration Number: 1108046



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Essentials Needs - Trustees report for the year ended 31 March 2022

CHARITY INFORMATION

Company Name:	Essential Needs
Company Registration No:	05312941
Charity Number:	1108046

Legal Structure and governing document of the Charity

Essential Needs was constituted as a company limited by guarantee on 14 December 2004. It was registered as a charity on 11 February 2005.

The Trustees are directors under Companies legislation and are also Trustees under Charities legislation and have responsibilities, as such, under both company law and charity law.

The Trustees are all individuals.

The provisions regulating the purpose and administration of the Charity are contained in the Memorandum and Articles of Association which (as amended August 2008) are filed with the registrar of companies for England and Wales.

The principal operating address, telephone number and email address of the Charity are:

Address:

Back Gladstone Street
Harrogate
HG2 8DF

Telephone : 01423 870040

Email : manager.essentialneeds@gmail.com

Details of the Independent Examiner

Claire Welling
West Yorkshire Community Accountancy Service CIO
Stringer House
34 Lupton Street
Leeds
LS10 2QW
Charity Number 1076962

Bankers

Leeds Building Society
Holbeck House
105 Albion Street
Leeds
LS1 5AS

Co-operative Bank plc
P O Box 101
1 Balloon Street
Manchester



Essential Needs - Trustees report for the year ended 31 March 2022 (continued)

The Trustees in office on the date the report was approved were:

Joy Allan
Anthony Campbell
Susan Donnelly
John Ennis
Lucy Hind
Martin Jobbings
Christine Norton
Peter Rogers

The Trustees who served as a director in the reporting period, and if applicable, their dates of appointment or resignation during the year, were:

Name	Appointed	Resigned /Retired
Joy Allan		
Anthony Campbell	14 April 2021	
Susan Donnelly		
John Ennis		
Lucy Hind		
Martin Jobbings		
Christine Norton		
Peter Rogers	16 June 2021	

Trustees are appointed to office by resolution of the members of the Charity in a general meeting. The trustees may appoint a new trustee but that person must retire at the next annual general meeting. No other person or external body is entitled to appoint new trustees. Recruitment of new trustees is by the existing trustees.

One third of the Trustees (or the number nearest to one third) retire each year. Martin Jobbings, John Ennis and Susan Donnelly will retire at the AGM.

All the Trustees are members of the Charity.



Essential Needs - Trustees report for the year ended 31 March 2022 (continued)

TRUSTEES' ANNUAL REPORT

A - OBJECTS AND ACTIVITIES OF THE CHARITY

The Charity has the following objectives:

1. To relieve either generally or individually persons resident in Harrogate and the surrounding area who are in conditions of need, hardship or distress by the provision of furniture and other household accessories calculated to reduce the need, hardship or distress of such persons.
2. To protect and preserve the environment for the benefit of the public, including (without limitation), the re-use and recycling of goods and their component parts and materials as a means of waste reduction.

B - SUMMARY OF MAIN ACTIVITIES OF THE CHARITY IN RELATION TO ITS OBJECTS

The Charity offers its beneficiaries the chance to turn their house into a home, by the provision of as wide a choice of furniture and household goods as is possible, all items being available at low cost. The Charity is staffed by full and part-time employees, assisted by volunteers to collect, sort and deliver the household goods, and to help with office administration.

C - THE MAIN ACTIVITIES UNDERTAKEN DURING THE YEAR TO FURTHER THE CHARITY'S PURPOSE FOR PUBLIC BENEFIT

In accordance with S17(5) of the Charities Act 2011, the Trustees refer to the guidance contained in the Charity Commission's general guidance on public benefit in planning future activities. In particular, the Trustees consider how planned activities will contribute to the objectives of the Charity.

D - THE CONTRIBUTION OF VOLUNTEERS DURING THE YEAR

The Charity currently has a governing board of 8 Trustees, 5 of whom also volunteer to assist with operational aspects.

A total of 22 volunteers have assisted with the running of the Charity on a regular basis, both in administration and collection/delivery work. The office work involved the organisation of collections and deliveries, the registration of new clients, stock control and the sale of furniture. Collection and delivery work involved the viewing and collection of household goods, predominantly furniture and white goods, collection of those goods from donors, and delivering items to clients. In addition, volunteers help with the PAT testing of electrical goods.

E - THE MAIN ACHIEVEMENTS AND PERFORMANCE OF THE CHARITY DURING THE YEAR

The pandemic regulations came to an end soon after the beginning of the period.

With the lifting of the restrictions there proved to be pent-up demand for household items which resulted in the Charity operating successfully throughout the remainder of the period. 498 customers who qualified for a discount made between them a total saving of over £17,000 on purchases of household items.



Essential Needs - Trustees report for the year ended 31 March 2022 (continued)

Over 6,000 household items and over 500 electrical items were sold in the period, as a result of which approximately 100 tonnes of items were diverted from landfill.

Our volunteers contributed over 3,000 hours of unpaid work to the operation of the Charity.

The Charity supports other charities within its operating area which provide specific parts of the community with particular housing needs by prioritising the supply to them of items on preferential terms.

F - THE DIFFERENCE THE CHARITY'S PERFORMANCE HAS MADE TO ITS BENEFICIARIES AND TO WIDER SOCIETY

The Charity benefits the public in the following ways.

Clients who receive low-cost goods from the Charity are helped to improve their lives, their health and wellbeing. These benefits result in a reduction in their needs being met from public resources.

Donors of goods to the Charity are contributing to reducing landfill and helping the public authorities to meet recycling targets. Recycling conserves energy, reduces air and water pollution, reduces greenhouse gases, and conserves natural resources. It also reduces the need for extracting, refining and processing raw materials.

The volunteers all make their personal contributions which are valued by the local community and wider society.

G - FINANCIAL REVIEW

Financial Position on 31 March 2022

The financial position of the Charity on 31 March 2022 and the comparatives for the prior year were as follows:

	2022	2021
	£	£
Unrestricted Revenue funds available for General purposes of the Charity	88,043	78,938
Liquid reserves (excluding fixed assets acquired for delivery of the Charity's aims)	89,931	72,471

Financial Performance

The Charity reopened for business on 12th April 2021, so only a few days of the period were lost to lockdown.

The sales performance of the Charity showed an improvement on previous years and was consistent throughout the period, with sales of donated items being £109,942 and of new furniture £19,467. Improved performance came partly from the increased needs of our customer base, improved efficiencies and longer store opening hours (up from 4.5 day a week to 5.5 days). Gift Aid was a significant income source at £15,173. Total income including donations and grants was £163,206. Total expenditure was £148,551 giving a net income for the period of £14,655.

The Trustees are satisfied with the financial performance of the Charity during the year.

The position at 31 March 2022 was that the unrestricted funds of the Charity were £9,105 higher than the previous year. The Trustees are satisfied with this position.



Essential Needs - Trustees report for the year ended 31 March 2022 (continued)

The Charity's budget for 2022/23 indicates that a surplus can be expected. The charity is not significantly exposed to debtors or dependent on grant income. For these reasons the Trustees consider that there are no material uncertainties over the ongoing trading position.

Therefore, the Trustees consider that the Charity's assets are adequate to fulfil its obligations and its ability to continue to operate as a going concern.

Specific changes in fixed assets are detailed in the Notes to the Accounts.

H - RESERVES POLICY

Following the Charity Commission guidance on risk, and as part of its management strategy, the Charity sets aside some of its income to form a reserve against any future shortfall in funds. Income from sales to fund ongoing trading cannot be guaranteed, and funding for major capital expenditure might need funding from reserves if grant funding cannot be secured.

The Trustees consider that a minimum reserve of 50% of annual budgeted expenditure would be adequate to enable the Charity to review its operation should revenue fall significantly. This would give time to review the method of operation and/or seek alternative sources of funding, as well as to meet obligations under the lease of the premises.

The Trustees consider that the maximum figure to hold in reserves should be 100% of annual budgeted expenditure, as this would be adequate to cover deficits over an extended period. Furthermore, plans for future periods will potentially entail incurring higher expenditure in advance of higher income, with a consequential deficit in the short to medium term.

As a result, the policy is that reserves should be in the range of 50% to 100% of the annual budgeted expenditure.

Budgeted expenditure for 2022/23 is £151,992. On 31 March 2022 Unrestricted Funds excluding Fixed Assets were £84,381 and the bank and cash balances stood at £79,130.

The reserves fall within the range set out above and are considered to be adequate by the Trustees.

I - PLANS FOR THE FUTURE

The Charity has successfully implemented a policy of increased opening hours and employing additional staff. It is considered that the needs of our customers are better served as a result, with improved sales, giving greater flexibility on supporting customers and other charitable organisations with overlapping aims.

It is considered that further sales can be generated by planning for and committing to a medium term occupancy of the existing premises, and investment in improving the store and its facilities. This will lead to an improved retail environment for customers and a better working space for staff and volunteers.



Essential Needs - Trustees report for the year ended 31 March 2022 (continued)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. The Trustees interpret this responsibility as requiring them to prepare the accounts according to the Charities SORP (FRS 102).

In particular, the Companies Act 2006 and charity law require the Trustees to prepare financial statements for each financial year and of the surplus or deficit of the Charity. In preparing those financial statements, the Trustees are required to:

- Prepare the accounts in accordance with UK Generally Accepted Accounting Practice
- Make judgement and estimates that are reasonable and prudent
- Prepare the financial statements on the going concern basis unless it is appropriate to assume that the Charity will not remain in business
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and which are sufficient to show and explain the Charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act 2011. 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.

METHOD OF PREPARATION OF THE ACCOUNTS

The financial statements are set out on pages 9 to 17.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS 102) (effective 1 January 2019)) and with the Charities Act 2011, and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

This report was approved by the Trustees on 28 July 2022

M.H. Jobbings

Martin Jobbings
Trustee



INDEPENDENT EXAMINER'S REPORT to the trustees of Essential Needs

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2022, which are set out on pages 9 to 17.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Signed: Claire Welling

29 July 2022

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW



Essential Needs - STATEMENT of FINANCIAL ACTIVITIES (including the summary Income and Expenditure account) for the year ended 31 March 2022

		Unrestricted Funds 2022	Restricted Funds 2022	Total Funds 2022	Unrestricted Funds 2021	Restricted Funds 2021	Total Funds 2021
	Notes	£	£	£	£	£	£
INCOME FROM							
Donations & Grants	2	3,249	5,550	8,799	19,592	15,686	35,278
Charitable Activities							
Sale of Donated Furniture		109,942	-	109,942	59,581	-	59,581
Gift Aid on Sale of Donated Furniture		15,173	-	15,173	8,424	-	8,424
Sale of New Furniture		19,467	-	19,467	13,111	-	13,111
Delivery Charges		8,574	-	8,574	4,503	-	4,503
Commission Charges		769	-	769	427	-	427
Other Income		457	-	457	300	-	300
Investments							
Bank Interest		25	-	25	23	-	23
Total Income		157,656	5,550	163,206	105,961	15,686	121,647
EXPENDITURE ON CHARITABLE ACTIVITIES							
Direct Costs	6 & 7	147,859	-	147,859	107,499	15,827	123,326
Support Cost	6 & 7	692	-	692	644	-	644
Total Expenditure	6 & 7	148,551	-	148,551	108,143	15,827	123,970
Net Income/(Expenditure)		9,105	5,550	14,655	(2,182)	(141)	(2,323)
Total Funds brought forward		78,938	-	78,938	81,120	141	81,261
Balance at 31 March 2022		88,043	5,550	93,593	78,938	-	78,938

The statement of financial activities includes all gains and losses recognised in the year. Incoming and outgoing resources arise from the Charity's continuing operations. No activities were acquired or discontinued during the year.



Essential Needs - BALANCE SHEET as at 31 March 2022

	<i>Notes</i>	2022 £	2022 £	2021 £	2021 £
FIXED ASSETS					
Tangible Assets	8		3,662		6,467
CURRENT ASSETS					
Stock		1,001		595	
Debtors	9	846		1,092	
Prepayments & Accrued Income	9	23,112		15,448	
Cash at Bank/In Hand		79,130		65,983	
		104,089		83,118	
LIABILITIES					
Creditors falling due within One Year	10		(14,158)		(10,647)
NET CURRENT ASSETS					
			89,931		72,471
TOTAL NET ASSETS					
	12		93,593		78,938
Charity Funds					
Unrestricted Revenue Funds			88,043		78,938
Restricted Funds	11		5,550		-
TOTAL CHARITY FUNDS					
	12		93,593		78.938

For the year ending 31 March 2022 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The Trustees (who are also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with the FRS 102 (effective January 2019).

Approved on behalf of the Trustees by:

.....
Martin Jobbings
Trustee

Date: 28 July 2022



Essential Needs - NOTES to the Financial Statements for the Year ended 31 March 2022

1. ACCOUNTING POLICIES

Basis of Accounting

These financial statements have been prepared under the historical cost convention with the items recognised at cost or transaction unless otherwise stated in the relevant notes to the accounts.

The accounts have been prepared in accordance with the Companies Act 2006 relating to small charitable companies, the Statement of Recommended Practice: Accounting and reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) effective 1 January 2019, and with the Charities Act 2011. There has been no change to the accounting policies since last year. No changes have been made to the accounts for previous years.

The Charity constitutes a public benefit entity as defined by FRS 102.

Going concern

Given the position of the balance sheet and the level of liquid resources, the Trustees have identified no material uncertainties that may cast significant doubt over the ability of the Charity to continue as a going concern.

Cash Flow Statement

Exemption has been claimed from preparing a Cash Flow Statement on the grounds that the Charity qualifies as a small company.

Donations

Donations are included in the year in which they are receivable, which is when the Charity becomes entitled to the resource.

Grants receivable

Grants and donations are included in the SOFA when the Charity has unconditional entitlement to the resources.

Gift Aid

Gift Aid is claimed on items donated to Essential Needs, where the donor has completed a Gift Aid declaration. Gift Aid due is recognised in the month in which the donated item is sold.

Investment income

Income from investments is included in the SOFA in the year in which it is receivable

Expenditure

All expenditure is accounted for gross, and when incurred. Direct charitable expenditure includes the direct costs of the activities and depreciation on related assets. Where such costs relate to more than one functional cost category, they have been split on either an estimated time or floor space basis, as appropriate.

Governance costs (see Note 6) include those costs associated with meeting the constitutional and statutory requirements of the Charity and include the independent examination fees and costs linked to the strategic management of the Charity.



Essential Needs - NOTES to the Financial Statements for the Year ended 31 March 2022 (continued)

1. ACCOUNTING POLICIES *(continued)*

Taxation

As a registered charity, Essential Needs is not liable to taxation on its investment income and gains, income and gains arising from trading in furtherance of its charitable objectives and charitable donations. Recovery of income tax is made on tax credits arising from receipts under deeds of covenant and gift aid payments. VAT deemed to be irrecoverable is written off in the Statement of Financial Activities in the period to which it relates.

Recognition of liabilities

Liabilities are recognised when an obligation arises to transfer economic benefits as a result of a past event.

Tangible fixed assets

Depreciation is provided to write off the cost or valuation, less estimated residual values, of all fixed assets over their expected useful lives. It is calculated at the following annual rates:

Leasehold Premises	-25% Reducing Balance
Plant and Equipment	-25% Straight Line
Motor Vehicles	-25% Reducing Balance

Items less than £250 are not capitalised and are written off in the year of purchase.

Gifts in kind

Assets and other gifts in kind given for use by the Charity are recognised as incoming resources at their estimated market value when receivable.

Donated Goods

The Trustees have carefully considered the practicality of, and the benefit due to the users of the accounts, from valuing the donated goods for resale at the year end. However, due to the large number of small items, and the considerable time it would take, as well as the difficulty in achieving a realistic valuation, it has been decided to continue to recognise donated goods at the point of sale. In addition, the Trustees have concluded that the small movement of the stock held between years would not add to the information presented to users of the accounts.

Stock

Finished goods bought for resale to the clients are valued at the lower of cost and net realisable value.

Operating lease agreements

Rentals payable under operating leases are charged in the profit and loss account on a straight-line basis over the period of the lease or to an earlier date if the lease can be determined without financial penalty.

Pension costs

The Charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Accounting for separate funds

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors.

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.



Essential Needs - NOTES to the Financial Statements for the Year ended 31 March 2022 (continued)

2. DONATIONS AND GRANTS

	2022 Unrestricted £	2022 Restricted £	2022 Total £	2021 Total £
Grants	2,667	5,550	8,217	35,117
Donations	582	-	582	161
	-----	-----	-----	-----
Total	3,249	5,550	8,799	35,278
	-----	-----	-----	-----

3. NET OUTGOING RESOURCES FOR THE YEAR

This is stated after charging:	2022 £	2021 £
Independent Examination Fee	500	500
Depreciation	2,804	3,107

4. TRUSTEES' REMUNERATION

No trustee was remunerated in the year (2021: £nil). No expenses were reimbursed to Trustees (2021: £nil)

5. STAFF COSTS

The staff costs shown in Note 6 relate to nine employees (2021: 6). No employee earned more than £60,000 (2021: nil).

The average number of employees for the year ended 31 March 2022 was 7 (2021: 5), being an average of 4 full time equivalent (2021: 3). The amounts paid to employees were:

	2022 £	2021 £
Gross Pay	92,502	75,169
Social Security costs	2,069	979
Pension Payments	1,804	1,434

Essential Needs - NOTES to the Financial Statements for the Year ended 31 March 2022 (continued)

6. TOTAL EXPENDITURE

	Furniture Store 2022 £	Governance 2022 £	Total 2022 £	Total 2021 £
Cost of Beds Sold	12,532		12,532	8,092
Salaries & National Insurance	94,572		94,572	76,148
Pension Contributions	1,804		1,804	1,434
Volunteer & Staff Expenses	430		430	171
Uniform	122		122	635
Training	-		-	450
Rent & Rates	14,972		14,972	16,000
Insurance	3,409		3,409	4,620
Electricity, Gas & Water	2,876		2,876	2,443
Maintenance & cleaning	2,145		2,145	2,416
Covid related Cleaning	208		208	1,116
Appliance Testing & Workshop	1,180		1,180	835
Van Repairs	2,379		2,379	864
Van Fuel	1,839		1,839	925
Telephone & Broadband	672		672	649
Card Machine	2,121		2,121	1,161
Computer	1,885		1,885	1,324
Postage	27		27	64
Stationery	225		225	288
Bank & Card charges	24		24	24
Marketing	18		18	60
Membership & Conference	874		874	(310)
Sundry	741		741	259
Equipment <£250	-		-	551
Depreciation	2,804		2,804	3,107
Support costs	192	500	692	644
Total Expenditure	148,051	500	148,551	123,970

7. SUPPORT COSTS

	2022 £ Store	2021 £ Store
Independent Examination	500	500
Recruitment & Payroll Bureau	192	144
	692	644

Essential Needs - NOTES to the Financial Statements for the Year ended 31 March 2022 (continued)

8. TANGIBLE ASSETS

	Leasehold Improvements	Plant & Equipment	Van	Total
	£	£	£	£
Cost				
At 1 April 2021	10,413	15,715	22,414	48,542
Additions	-	-	-	-
At 31 March 2022	10,413	15,715	22,414	48,542
Depreciation				
At 1 April 2021	9,827	14,073	18,175	42,075
Charge for the Year	147	1,598	1,059	2,805
At 31 March 2022	9,873	15,672	19,235	44,880
Net Book Value				
As at 31 March 2022	439	44	3,179	3,662
As at 31 March 2021	586	1,642	4,239	6,467

9. DEBTORS

	2022	2021
	£	£
Trade Debtors	737	485
Prepayment & Accrued Income	23,112	15,448
Other Debtors	109	607
Total	23,598	16,540

10. CREDITORS (amounts falling due within one year)

	2022	2021
	£	£
Trade Creditors	7,669	5,910
Accrual & Other Creditors	1,438	1,492
Other Taxation & Social Security	5,051	3,245
Total	14,158	10,647



Essential Needs - NOTES to the Financial Statements for the Year ended 31 March 2022 (continued)

11. RESTRICTED FUNDS

	At 1 April 2021	Incoming	Outgoing	Transfers	At 31 March 2022
	£	£	£	£	£
North Yorkshire CC	-	5,550	-	-	5,550
Total	-	5,550	-	-	5,550

Purpose of Restricted funds

In 2021-22, North Yorkshire County Council paid two grants as follows:

- A grant of £550 to replace a PC in the office.
- A grant of £5,000 to upgrade the lighting in the Store and also for some remedial electrical work following a review of the electrical installations.

The expenditure relating to these funds is expected to take place early in the 22-23 year, following the receipt of quotes from contractors, and as such they remain unspent at 31 March 2022.

12. NET ASSET SUMMARY

	Restricted Funds	Unrestricted Funds	Total Funds at 31 March 2022
	£	£	£
Tangible Fixed Assets	-	3,662	3,662
Current Assets	-	24,959	24,959
Cash at Bank/In Hand	5,550	73,580	79,130
Current Liabilities	-	(14,158)	(14,158)
Total Net Assets	5,550	88,043	93,593

13. OPERATING LEASES

The Charity took up a three-year lease for the Back Gladstone Street premises, from 1 October 2019 with an annual rent at £16,000 and annual buildings insurance of £673 in the first year. In April 2021 the landlord agreed to defer 50% of the rent due for the quarter April 2021 to June 2021. The deferred rent for that quarter was added to the quarterly rental for the remainder of the lease, which expires on 30 September 2022.

	2022	2021
	£	£
Due within one year	9,641	15,543
Due between two and five years	-	9,602
Total amount payable	9,641	25,055



Essential Needs - NOTES to the Financial Statements for the Year ended 31 March 2022 (continued)

14. PENSION COMMITMENTS

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension charge represents the contributions payable by the Charity to the fund and amounted to £1,804 (2021: £1,434).

15. CONTROL RELATIONSHIPS

As the Charity is limited by guarantee without share capital no individual has overall control of the Charity.

16. RELATED PARTY TRANSACTIONS

Trustee remuneration and benefits

During the year, no Trustee received any remuneration or benefits (2021: £nil).

Trustee Expenses

During the year, no Trustee was paid any expenses (2021: £nil).

Key Management Personnel

In the year ended 31 March 2022 key management personnel were paid remuneration of £35,010 (2021: £31,797).

There were no other related party transactions in the year ended 31 March 2022 (2021: £Nil).