

marah

Directors' Report and Financial Statements

Year Ending 31 March 2024

Serving the disadvantaged of Stroud and the Five Valleys

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TRUSTEES

Jacqueline Mae Natt

Chair

Tina Cutler

Secretary

James Coubrough

Treasurer

David Elliott Drew

Cherril Pope

Keith Rudman

COMPANY SECRETARY

Tina Cutler

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WEBSITEwww.marah.org.uk

Chair's Report for Year ending March 2024

The operational year from April opened amid a financial crisis. The cost-of-living increases of recent years and the long-term effects of covid, have impacted disproportionately on the guests whom we support. It was within that backdrop that we set about another year of support and service.

Siobhan Baillie (our then local MP) came to visit early in the year and she was very impressed with what we were doing at Marah and was very encouraging. I have recently contacted our new Labour MP to see if he would like to visit us also.

In April, Angela West kindly organised a skittles evening for the volunteers. It was a fun evening and well attended. This was followed by two young men Theo and Jake taking part in the Cotswold Way Run to raise money for Marah. They raised £1,780. Many thanks to them!!

We had a shake-up in August when Janet (our regular cook) dropped down to one day and Mandy (our Friday cook) agreed to work 2 days. This has worked out well with them covering for each other during sickness times.

In September we were all shocked to hear of the death of Mark Polgrean-Smith. Mark had been a loyal supporter and volunteer with Marah for many years and was much loved. We will all miss him.

October saw our AGM where we were able to give a 10 year long standing award to Doreen Hartnell. Well done Doreen!

In October we also held a memorial service for our guests who had died during the year. This was a short service of remembrance with music, prayers and candles and was beautifully led by Jo Regan. Many guests stayed behind to pay tribute to their friends.

In November we had a Marah Christmas tree at St Lawrence's Christmas tree festival in the church which was beautifully decorated by some volunteers with help from some of our guests.

Our Christmas meal was a lovely joyous occasion with a superb full Christmas meal cooked by Janet, Mandy and the team. Nuview, once again, gave us the cost of the Christmas meal and the Julia & Hans Rausing Trust gave us a donation which enabled us to give out a food bag as a Christmas gift to our guests. The bag contained several food items and included a few Christmas treats. Nailsworth Rotary bought socks and gloves which were gratefully received. Our thanks to all our supporters.

Tina Cutler returned to help at Marah for a while due to an unexpected accident which cut short their world trip. It was lovely to have her back with us again and hope she will return permanently again next year.

Cherril Pope has been appointed as the trustee responsible for volunteer training and welfare. Cherril recently organised a survey to try and improve standards. She is proving invaluable in this role.

We have continued to have visits from the Cotswold animal welfare group to the drop in when our guests can access free veterinary services for their pets. The NHS team have also been visiting to give hepatitis tests and also Covid and flu vaccinations.

Looking to the future we are very conscious of the amount of plastic which we are using in the form of containers at the drop in. This is something which the trustees are seriously looking to change. We

are also seeking to make Marah an even more welcoming and supportive environment for our guests.

The trustees would like to thank Michael, Janet, Mandy and every volunteer for all their efforts, time and enthusiasm!

Thank you!

Jacqueline Natt
(Chair Marah Trustees)



Offering the hand of friendship and hand massage!

Treasurer's Report

Summary

Grants from the Councils have helped to meet the bulk of running costs for Marah. To open on Fridays, designated grants were secured to cover this cost which was budgeted at £17,000. Thankfully there are regular donors and one-off donations throughout the year. This year ended with a surplus as opposed to a deficit the previous year. There were no related party transactions.

Income

Most of our income sources are now approximately equally divided between donations from individuals and grants.

Raising and maintaining a steady income stream is a challenge for a small charity like Marah and the reserves policy considers the need to make clear responsible decisions that safeguard the rights of our staff, as well as doing the best for our guests.

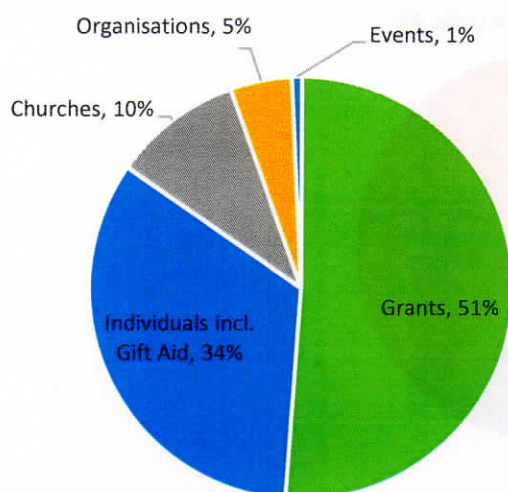
Over the past financial year, we have applied for grants from charitable trust funds and the local councils with great success. This has contributed to almost 51% of our income up from 45%. This strategy continues but as with many small charities the income from grant applications is uncertain and inconsistent.

Although our strategy is to promote the charity locally to sign up monthly givers, this still proves difficult especially in the current economic climate. The number of regular donations continues to fall and now has dropped from 88 to 83 (there were 94) which includes those giving regularly online. On the Marah website, there are links to two websites – localgiving.org and cafonline.org – by which donors can donate directly. There are currently just 13 donors giving through this means whereas we used to have 26 via www.virginmoneygiving.com in 2021. Our regular income is generally £1,400 was £1,200 per month. This includes Gift Aid of about £150 which still leaves a regular shortfall of about £4,000 per month - which has increased from £3,500 per month. Due to critical one-off donations by individuals and grants, the anticipated shortfall has been covered this year but these cannot be relied on year on year. Our policy is to keep up the level of reserves as demand increases.

We would like to thank the following grant-making bodies for their generous support received from April 2023 to end of March 2024:

Stroud Town Council
Stroud Town Council – Warm Spaces
Stroud District Council - Community Wellbeing Grant
Stroud District Council – Homeless Prevention Grant
Stroud District Council - Build Back Better
Sylvanus Lysons Grant
Julia and Hans Rausing Trust
Albert Hunt Trust

INCOME SOURCES for 2023-24



Future Fundraising

We would like to achieve 100 regular donors by the end of 2025. We have spent time on raising Marah's profile via links with a local newspaper, improvements to our website and the introduction of an Instagram account.

Local churches and individual donors continue to support Marah with one-off gifts.

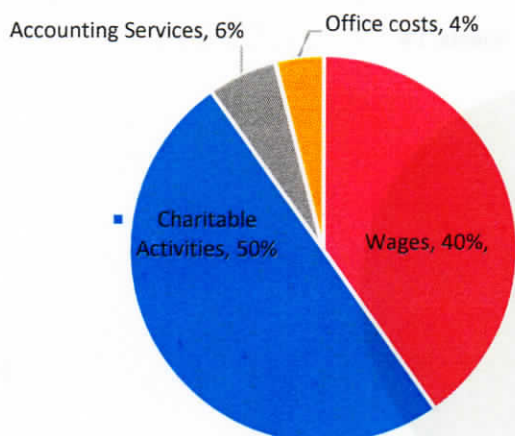
Expenditure

The cost of running Marah is divided between the staff wages and the cost of provisions for the hot meals three times a week and the hot toasties on Saturdays. The remaining costs incurred cover the office in Stroud, the rents for the Scout Hut and St. Albans Church for Saturdays and the accounting services.

During Covid-19, Marah provided take-away meals and this only slightly reduced when we reverted to providing meals in-house. Added to the cost of the take-away meals themselves there is the cost of the plastic take-away containers between 12p and 20p each which for the year is costing £1,200 as we give out 600 take-aways per month averaging between 30 to 50 per session.

The extra cost of £17,000 for opening on Fridays was met with donations from Julia & Hans Rausing trust and Sylvanus Charity. This extra cost is regularly reviewed.

MARAH 2023-24 EXPENDITURE ANALYSIS



Reserves Policy

In consideration of our responsibilities as a Registered Charity and Company Limited by Guarantee, Marah aims to have a considered and purposeful policy for applying the charity's income. This is to ensure that Marah balances the needs of present and future beneficiaries and applies the resources at its disposal as efficiently as possible within the terms of our Constitution. The principle of this policy is that we will ensure that we make sufficient provision to cover our statutory obligations and any contract commitments. This will include:

- statutory redundancy payments
- refurbishment costs
- utility charges

At present our reserves has a balance of £132,988 up from £111,088 which is unrestricted of which £25,000 is reserved for statutory purposes in the event of Marah having to close. Any restricted funds received will focus on Drop-in costs and the remaining surplus will meet on-going regular shortfalls and future expansion of Marah's operation.

In line with being financially prudent, £63,500 which is slightly less than one year of expenditure is held in a CCLA (Churches, Charities and Local Authorities) investment account.

Jim Coubrough
Treasurer

Purpose and Mission

The principal object of the Trust is to express Christian faith in action by assisting those in need and the marginalised, including those suffering because of abuse of alcohol, drugs or otherwise addicted.

Our Vision

Our vision is to be a key provider of support to the most vulnerable in the Stroud District, helping them to improve their physical and mental health and wellbeing. We aim to achieve this by helping our guests access existing statutory and charitable services. Where these services are unsuitable or unavailable, Marah will aim to provide this help direct. We welcome all who come to us as our guests.

Our Mission

- Providing free, nutritious meals four times a week to all our guests.
- Offering a non judgemental warm and welcome place to come and socialise.
- Supporting the homeless and those in need in respect of accommodation.
- Ensuring access to advice and practical support to those in need.
- Promoting the care, welfare and rehabilitation of persons who have been or are abusing alcohol, drugs or other substances or addicted to gambling or otherwise addicted.
- Assisting individuals to become as self-sufficient as possible and to encourage their integration into and participation in society.
- Providing a stable, safe place for our guests where practical needs are met so that developments can be made.

Our Values

- We are non-judgmental
- We are supportive
- We are accessible
- We show compassion
- We are inclusive

"I like and appreciate everything and am grateful for whatever can be managed that helps me. Most important is the welcoming staff. They are the reason I am able to ask for help and keep coming back. Thank you"

A guest comment from a 23-24 questionnaire.

How our Activities Deliver Public Benefit

Our main activities focus on improving the health and welfare of those who live on the margins of society, including assisting the homeless and promoting recovery from addictions, and are undertaken to further our charitable objects for public benefit.

Who Uses and Benefits from our Services?

Primarily the Trust operates in the Stroud District, seeking to assist those in need: the vulnerable and the marginalised. The street level access for the Drop-in means that the service is available to all. Many of our guests lead chaotic lives and they can come in whenever we are open. There are no barriers to entry and all guests are welcomed equally. The Trustees have had due regard to the public benefit guidance published by the Charity Commission.

Marah is committed to ensuring equality of access for all to our services and that no-one is discriminated on any grounds, including gender, disability/health, ethnic origin and sexuality. It must be noted that our policy of welcoming all without any questions at the Drop-in, including those more chaotic guests, who may be under the influence of alcohol and/or drugs, presents a challenge when collecting data on the people who use our services.

The Drop-in

Our Drop-in offers our guests friendship, wholesome food, respect and hope with volunteers available each session to welcome and talk to our guests. Our guests experience a sense of family and community support that is often missing from their lives. For many, it is the only place where they are welcomed warmly, without judgement. A place where if they need help to make any change in their life, they know they will receive it.

We provide a free, hot meal with dessert, cakes and fresh fruit every Monday, Wednesday and Friday. The Saturday Drop-in provides a lighter meal based around toasted sandwiches with extras such as fruit and cake. Post Covid, we have continued to provide take-away meals for those who need them. Many guests prefer to eat their meals at home due to issues with anxiety. Some takeaways are for family and friends. The challenge for Marah in providing this

service has been the cost of takeaway containers and the increase in the number of meals provided.

The Friday Drop-in, introduced in August 2021 continues to be as busy as the other drop-in days and is now a well-established part of our service.

We regularly receive donations from Tesco and Waitrose through the Fare Share scheme. They provide good quality unsold food which is used to prepare meals when possible or passed directly to our guests.

As well as providing food and friendship at the Drop-in, our volunteers also assist with the sourcing and free provision of clothing, shoes, essential toiletries and pet food.

Analysis of yearly figures shows that we served 14,929 meals in 2022-23 with 6,338 guest visits recorded. The average number of guests attending is 30 per session. The trustees took the decision to limit the number of takeaways to two per person which contributed to a slight decrease in meals served over the year in comparison to last year. Full statistics for the year can be seen in Appendix 1.

Marah Emergency Food Packs

For those in most need, Marah provides a lifeline in the form of a selection of basic foods that will last for three days for a single person. Each pack consists of staples such as cereals, baked beans, pasta, milk and juice – and the odd treat like a packet of biscuits. This need arises because some of our guests continue to struggle with little or no income due to having their benefits stopped or reduced by sanction for a variety of reasons. Many of our guests have mental and physical health needs and often struggle to cope in all aspects of their lives. As well as addressing hunger and the need for food, the food pack can make a big difference to their wellbeing and ability to cope with daily life.

Stroud District Foodbank provides the food packs, and we monitor and record how they are issued. A total of 547 packs were given out in the past year – almost the same number as last year.

Marah Hardship Payments

Marah has a very limited fund to assist guests in urgent need. This includes providing bus/train tickets to attend hospital, probation, benefits and other appointments. In extreme circumstances a small one-off top-up payment is provided to help with gas/electricity supply. Those receiving such help are referred to P3 or other advice services if not already receiving such support. The Drop-in Manager manages the hardship payments and cash is never given out.

Advocacy and Guest Support

Marah's Drop-in Manager acts as a vital link between our guests and various agencies in the area. Our guests can access support and practical help in connecting with social services, local

authorities and with our local partner agency P3, which is a national charity funded to provide advice and support in local communities.

Our Drop-in manager engages with our guests and builds relationships of trust and support. He provides advice and guidance when requested and gives them the confidence to seek out the help they may need.

A guest story: David

The following case example reflects how Marah's engagement with people on the margins can positively affect their lives. The name has been changed.

A long-term Marah guest, who attended on and off during the years, began to attend frequently. He is a very private individual and after a couple of weeks he informed the drop-in manager he was homeless. He had been evicted from the private rented room he had been living in for 20 years and was living with a friend. The drop-in manager made a referral to P3 Housing Support to assist him with his homeless application to the local authority. He soon began rough sleeping and Marah assisted with a sleeping bag, toiletries and access to laundry and shower facilities (at the local Salvation Army - we have an arrangement with them). Marah referred him at that stage to the Rough Sleepers Outreach team (also managed by P3) who made contact and were eventually able to place him in a local hostel (arranged via Stroud District Council).

Marah helped support him throughout this process. On a practical level this included help with food parcels, clothing and other items and maintaining contact with the support services on his behalf. On an emotional level, we were a listening ear and a place where he felt supported and understood. David has issues with anxiety, alcohol and is also very distrustful of 'officialdom'.

He now has permanent accommodation with some on-site support provided. He has a 1-bedroom flat and tells us that he feels settled and secure. He has stopped drinking and is attending the local addiction support service. He is very grateful for the help and support provided by Marah.

Partnerships

Marah is committed to effective partnership working and is proud of the relationships we have established.

P3 Housing support: P3 is a national charity providing advice and support on local areas. A P3 advice worker regularly attends our Monday Drop-in every week. Marah also refers guests directly to receive support and we have established a good partnership over the past few years which is of great benefit to our guests. P3 advise on a range of issues including homelessness, rent arrears and welfare benefit issues.

The Rough Sleepers Outreach Team work with street homeless people and has a strong working relationship with Marah. We work closely together to ensure street homeless people are assisted quickly – the aim being to secure appropriate support and access to accommodation. The team often attend our Drop-in. The Outreach Service is currently provided by P3 Charity.

Stroud District Council Housing Advice & Homelessness Prevention Team have an awareness of our work supporting homeless people and assisting those in accommodation to retain it. We support our guests in accessing this service by phone and online and have established a good working relationship with the advice team.

Open House are a local charity providing a range of services to vulnerable people. They manage a hostel for homeless people and we have established a good working relationship offering support to individuals known to both Marah and Open House. Any excess meals left at the end of Marah's Drop-in service are delivered to the Open House hostel.

Stroud food Hubs Network: Marah has joined the recently formed group of Stroud Food Hubs. This network aims to address food poverty on a local level in a sustainable way. By working together, we can avoid duplication of services and share ideas, resources and expertise to help address the food needs of the local community.

Stroud District Foodbank: supply Marah's emergency food packs and some supplies for the Drop-in including tea, coffee and tinned items.

Outreach Vaccination & Health Team, Gloucestershire Health and Care HNS Foundation Trust: The Outreach Clinic staff regularly visit the Drop-in and offer a Community Health Check service. This has been a real success, engaging hard-to-reach people and the local community.

The Cotswolds Dog and Cats Home, Vet Outreach: Following their assistance with donations of free pet food for our guests to access, we now welcome the Home's free outreach vet service on a regular basis. Our guests can bring their pets for free treatment and advice which our guests would otherwise struggle to afford.

FareShare is a national charity that co-ordinates the distribution of excess food from local supermarkets. Marah receives food to use and to give out to our guests from Waitrose and Tesco and this includes fresh fruit, vegetables, tinned and dry goods.

The Salvation Army: We work together to support rough sleepers, who can access free shower and laundry facilities at the Salvation Army Citadel located near the Marah Drop-in.

VIA provide Drug and Alcohol Recovery services in Stroud and Marah signposts people to their services when appropriate and encourages those in addiction to engage with them.

Emmaus: We work closely with the local Emmaus shop team, jointly keeping in touch with and supporting rough sleepers; providing sleeping bags, clothing and other items when needed.

Marah continues to have good working relationships with other local agencies and services, including **Citizens' Advice Bureau**, local **GP services** and the local **Neighbourhood Police Team** and **Community Wardens**.

Support from the Local Community and Business

The local community is very supportive of the work we do and we have welcomed special support and events, which have also helped to raise Marah's profile. The total cost of our Christmas meal was very kindly covered by a local company Nuview Ltd. for the seventh year running. Stroud supermarkets, Waitrose and Tesco supply us weekly with food due to go out of date which is used in the kitchen and distributed to our guests.

Our People

Marah's main resource is its people and the contribution they make. We have a group of around 40 volunteers who assist with Drop-in operations, cooking and kitchen tasks, and administration.

Volunteers gave an amazing total of 5,211 hours of their time this year.

In line with our stated objectives for 2023-24, Trustees have introduced updating sessions into the annual planning round. These sessions have been planned on a 'Closed for Training' basis and take place half an hour at the end of a session. These double as Volunteer Voice and updating/training sessions. Individual volunteers have opted to take part in training and a Training Record is held centrally.

TARGETS FOR 2024 -25

The overarching aim of the Marah Trust for 2024-5 is to

Continue to strive for improvement and to strengthen the sustainability of our existing high quality food provision of a hot, nutritious meal at the Drop In for a wide range of vulnerable people in the Stroud area. This provision incorporates specific support for homelessness, poverty, mental and physical health issues including addiction and incapacity.

Specific objectives are as follows:

- **Fund Raising:** to continue to raise funds through grants, events and individual donations in an ever- changing economic environment.
- **Facility development:** improvements to the current storage provision will be planned to enhance the general condition of the storeroom, limit the potential for damp, allow for the installation of storage to optimise hygiene and the efficiency of our operation which currently makes unnecessary demands on staff and volunteers.
- **Culture and Consistency of Provision:** Our provision spans four days. There should be no distinction in our provision despite the difference in venue and the food offering. We aim to ensure that both are of equal value. Common practices will be embedded across all four days, with interchangeable volunteers where possible.
- **Enrichment opportunities:** we are keen to explore opportunities beyond our core provision of a nutritious meal and will seek opportunities to improve the well-being and self-worth of our guests beyond the provision of food where possible. This will involve seeking outside agency provision where it is available and affordable.

Trustees are aware that

- our provision is always subject to challenge in a changing environment. The last few years have revolved around Covid and post Covid provision which has led to changes to our service which have now been consolidated. The current challenge is the cost-of-living crisis, evident since the post-covid phase and the disproportionate impact on the poor and vulnerable in the community.
- Food inflation has led to an increase of up to 32% in food prices overall. Even when the level stalls, it is unlikely that prices will fall and certainly not to their former level. Proposed Government policy will exacerbate the inequities experienced by our guests and make their lives more challenging.
- Our policy is to maintain wages at the level of the Living Wage so increases in wages, our highest cost, together with inflated food prices requires an uplift of funding simply to maintain our provision.
- The pool of volunteers is volatile and reflects similar challenges to those the employed workforce nationally.
- The level of disposable income is not increasing as rents and mortgages are rising, thus limiting individual donations.
- The increased provision required locally to meet the needs of the poorer and most vulnerable in the community means grants are more widely shared and thus likely more difficult to obtain.

Structure, Governance and Management

Governing Document

The Trust is a private company limited by guarantee, incorporated in England and Wales on 6 March 2006 and registered as a charity on 20 July 2006. The company was established under a Memorandum of Association which sets out its objects and powers and is governed under its Articles of Association. In the event of the company being wound up, its members are each required to contribute an amount not exceeding £1.

Organisational Structure

The Trust's Articles provide that its affairs shall be managed by the Trustees who are its Directors under company law and Trustees under charity law. They give their time voluntarily and receive no benefits from the Trust. Expenses reclaimed from the Trust are set out in Note 9 of the Financial Statements.

The Trustees are actively involved in determining strategy, direction, oversight and control. The Trustees meet on average monthly and further meetings may be held to deal with specific matters as the need arises.

Recruitment And Appointment of Trustees

Under the Articles, Trustees are appointed by the Members of the Trust and serve for a three-year term. A retiring Trustee, if willing to stand and duly proposed may stand for re-appointment at the meeting at which (s)he retires. There is no limit on the number of re-appointments permissible. At the first meeting of Trustees after the AGM the Trustees appoint a Chair from their number.

Trustee Induction and Training

Marah is committed to providing suitable induction and training to Trustees. All Trustees before appointment should be made aware of the following:

- the duties, responsibilities and obligations of Trustees
- the governing documents of the Trust and relevant operational procedures
- the Trust's vision, its strategic goals and plans for the immediate future
- matters considered by the Trustees in the preceding 12 months, as covered by the minutes of meetings
- the Trust's current financial position, as set out in the latest financial statements and management accounts.

Related Parties and Networking Relationships

Marah has established good working relationships with local partner agencies, including the CAB, Independence Trust (drugs and alcohol service), local police, mental health services and local authority housing department. The Trust seeks to relate to local churches and Christian agencies having complementary visions and objectives.

Risk Management

The Trustees keep under review the major risks to which the Trust is exposed and seek to keep in place the appropriate procedures and systems to minimise those risks.

A significant external risk is the uncertainty of income, both in timing and quantum. To minimise the impact of fluctuating income, the Trustees seek a level of Free Reserves in hand in accordance with the Reserves Policy stated on page 8. To help minimise the uncertainty of the level of ongoing donations, the lack of which could affect the Trust's ability to carry on providing its range of services, ways and means continue to be explored to see how the Trust's income generating activities can be expanded.

As regards internal risk, with the Trust being a small organisation having only three part-time employees and being almost totally dependent on volunteers, there is a threat that lack of volunteers could endanger the continuance of its operations. There is only limited action the Trust can take but it does promote its needs through all possible means, including direct approach to possible individuals.

In respect of other internal risks, the Trustees aim to minimise these through procedures for authorisation of all transactions and projects for all operational aspects of the Trust. These procedures are reviewed periodically to ensure they continue to meet the needs of the Trust.

Membership of the Trustees

The Trustees (who are also Directors of the Trust for the purposes of company law) serving during the year and up to the date of this Report are set out on page 1.

Responsibilities of the Trustees

The Trustees are responsible for preparing their report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The trustees have adopted the provisions of the Statement of Recommended Practice (SORP FRS102) Accounting and Reporting by Charities applicable from January 2019 and subsequent amendments.

Company law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the Trust and of the incoming resources and

the application of resources, including the income and expenditure, of the Trust for the year. In preparing these financial statements, the Trustees are required to:

- o select suitable accounting policies and then apply them consistently.
- o observe the methods and principles in the Charities Statement of Recommended Practice; to make judgements and estimates that are reasonable and prudent.
- o state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- o prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the Trust 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 Trust 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 Trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent Examiner

The Trustees appointed TSL Accounting Limited to be the Independent Examiner for the purposes of these Financial Statements.

This Report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Approved by the Trustees on 4th October 2024 and signed on its behalf by

.....
Jacqueline M. Natt

Jacqueline M Natt
Chair of Trustees

Independent Examiners' Report to The Trustees of Marah Trust on The Unaudited Financial Statements

I report on the accounts of the Marah Trust for the year ended 31 March 2024 which are set out below.

Respective responsibilities of the Trustees and Examiner

The Charity's Trustees (who are also the Directors of the company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ("the 2006 Act") and the Charities Act 2011 ("the 2011 Act"). The Trustees consider that an audit is not required for this year (under section 144 of the Charities Act 2011 (the Act) and under Part 16 of the 2006 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 145 of the 2011 Act).
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Independent examiners' statement

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

- The accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the financial statements do not accord with such records; or
- the financial statements do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 and the Charities Regulations 2008 other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination: or
- the financial statements have not been prepared in accordance with the methods and principles of the Charities SORP (FRS102).

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 to enable a proper understanding of the financial statements to be reached.



Marah Trust Statement of Financial Activities (including summary income and expenditure account) as at 31 March 2024

Details	MARAH TRUST					
	Income & Expenditure					
	As at 31 March 2024			As at 31 March 2023		
	Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£	£	£	£
Income and Endowments from						
Donations and Legacies	69,671	20,083	89,754	47,130	9,000	56,130
Investments	2,260		2,260	910		910
	71,931	20,083	92,014	48,040	9,000	57,040
Expenditure						
Accounts & Book-keeping	2,600		2,600	2,597		2,597
Client Assistance	197		197	239		239
DBS Administration	292		292	126		126
Depreciation	126		126	156		156
Drop-in Accommodation	4,323	3,862	8,185	7,051	714	7,765
Drop-in Consumables	14,093	7,910	22,003	17,488	5,912	23,400
Drop-in Equipment	2,581	48	2,629	1,511	245	1,756
Fundraising	220		220			0
Health & Safety	83		83	50		50
Information Technology	43		43	43		43
Insurance	624		624	564		564
Legal	13		13	13		13
Membership			0	180		180
Office Costs	669		669	630		630
Refurbishment	111		111	60		60
Rent	2,177		2,177	2,221		2,221
Salaries	21,779	8,263	30,042	27,992	2,129	30,121
Staff Expenses	31		31	40		40
Telephone	39		39			0
Volunteer Expenses	30		30	6		6
	50,031	20,083	70,114	60,967	9,000	69,967
Net Income/Expenditure	21,900	0	21,900	-12,927	0	-12,927
Total Funds Brought Forward	111,088	0	111,088	124,015	0	124,015
Total Funds Carried Forward	132,988	0	132,988	111,088	0	111,088

Marah Trust Statement of Financial Activities
Balance Sheet as at 31 March 2024

	MARAH TRUST Charity No: 1115471 Company No: 5731514				
	Balance Sheet				
	As at 31 March 2024				As at 31 March 2023
Details	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds £	Total Funds £
Fixed Assets					
Intangible Assets				0	0
Tangible Assets	500			500	626
Total Fixed Assets	500	0	0	500	626
Current Assets					
Cash at bank & in hand	132,740			132,740	109,776
Deferred Expenditure				0	0
Debtors	735			735	1,834
Total Current Assets	133,475	0	0	133,475	111,610
Creditors					
Amounts falling due in one year	987			987	1,148
Amounts falling due after one year				0	0
Total Current Liabilities	987	0	0	987	1,148
Net Current Assets/(Liabilities)	132,488	0	0	132,488	110,462
Total Net Assets or Liabilities	132,988	0	0	132,988	111,088
Funds of the Charity					
Endowment Funds				0	0
Restricted Income Funds				0	0
Unrestricted Funds	132,988			132,988	111,088
Revaluation Reserves				0	0
Fair Valuation Reserves				0	0
Total Funds	132,988	0	0	132,988	111,088

MARAH TRUST
BALANCE SHEET – CONTINUED
AT 31 MARCH 2024

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small company's regime and in accordance with SORP FRS102

Jacqueline R. Natt
.....

Chair

Jacqueline Natt

Date of approval 16th October 2024

Jim Coubrough
.....

Treasurer

Jim Coubrough

Date of approval 4 October 2024

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES

Accounting Convention

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (SORP FRS 102) issued on 16 July 2014, and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and with the Charities Act 2011. The charity constitutes a public benefit entity as defined by FRS 102.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to the particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment: 20% on reducing balance.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

1. ACCOUNTING POLICIES (Continued)

Going concern

The Trustees assess whether the use of going concern is appropriate, i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. On review, the Trustees have concluded that they are to adopt the going concern basis in preparing these financial statements.

1. VOLUNTARY INCOME

	2024	2023
	£	£
Personal giving donations	27,580	22,832
Gift aid tax reclaimed	3,473	4,355
Membership	-	-
Donations from organisations	3,088	1,642
Grants	46,950	25,453
Corporate giving	-	-
Church giving donations	8,609	1,154
Church giving regular	-	-
	<u>89,700</u>	<u>55,436</u>

2. ACTIVITIES FOR GENERATING FUNDS

	2024	2023
	£	£
Fundraising Events	<u>54</u>	<u>694</u>

3. INVESTMENT INCOME

	2024	2023
	£	£
Deposit Account Interest	<u>2,260</u>	<u>910</u>

4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	2024	2023
	£	£
Foodbank	<u>-</u>	<u>-</u>

5. COSTS OF GENERATING VOLUNTARY INCOME

	2024	2023
	£	£
Rent	2,177	2,221
Insurance	624	564
Computer consumables	82	43
Office expenses	<u>669</u>	<u>630</u>
	<u>3,552</u>	<u>3,458</u>

6. CHARITABLE ACTIVITIES COSTS

	2024 £	2023 £
Charitable activities	<u>63,209</u>	<u>63,019</u>

7. GOVERNANCE COSTS

	2024 £	2023 £
Accountancy and bookkeeping	1,900	1,896
Independent Examination of Accounts	700	700
Payroll Costs	614	725
Legal fees	<u>13</u>	<u>13</u>
	<u>3,227</u>	<u>3,334</u>

8. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting):

	2024 £	2023 £
Depreciation – owned assets	<u>126</u>	<u>156</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustee's expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

10. STAFF COSTS

	2024 £	2023 £
Wages and salaries	29,112	29,067
Employer's Pension Cost	316	329
Employer's National Insurance	-	-
Payroll costs	<u>614</u>	<u>725</u>
	<u>30,042</u>	<u>30,121</u>

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

	2024	2023
Drop in manager	1	1
Drop in cook	2	2
No employees received emoluments in excess of £60,000.	-	-

11. TANGIBLE FIXED ASSETS

	Computer Equipment £
COST	
At 1 April 2023	4,592
Additions	-
At 31 March 2024	4,592
DEPRECIATION	
At 1 April 2023	3,966
Charge for year	<u>126</u>
At 31 March 2024	<u>4,092</u>
NET BOOK VALUE	
At 31 March 2024	<u>500</u>
At 31 March 2023	<u>626</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	-	-
Accrued Income	-	-
Deferred Expense	-	-
Gift Aid tax repayment	735	1,834
Prepayments	-	-
	<u>735</u>	<u>1,834</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	5	313
Social security and other taxes	160	-
Pensions	122	135
Wages and salaries	-	-
Accrued expenses	<u>700</u>	<u>700</u>
	<u>987</u>	<u>1,148</u>

14. MOVEMENTS IN FUNDS

Current Year (2023 to 2024)

	At 1 st April 2023 £	Net movement in funds £	At 31 st March 2024 £
Unrestricted funds			
General fund	111,088	21,900	132,988

Restricted funds:

(This Year:

Sylvanus Lysons Charity for Drop-in costs: £9,000 – expenditure £9,000

Julia & Hans Rausing for Drop-in costs: £8,000 – expenditure £8,000)

Restricted fund	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FUNDS	<u>111,088</u>	<u>21,900</u>	<u>132,988</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	75,014	(53,114)	21,900
Restricted funds			
Restricted fund	<u>17,000</u>	<u>(17,000)</u>	<u>-</u>
TOTAL FUNDS	<u>92,014</u>	<u>(70,114)</u>	<u>21,900</u>

Previous Year (2022 to 2023)

	At 1 st April 2021 £	Net movement in funds £	At 31 st March 2022 £
Unrestricted funds			
General fund	124,015	(12,927)	111,088
Restricted funds			
Restricted fund	—	—	—
TOTAL FUNDS	<u>124,015</u>	<u>(12,927)</u>	<u>111,088</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	48,040	(60,967)	(12,927)
Restricted funds			
Restricted fund	<u>9,000</u>	<u>(9,000)</u>	—
TOTAL FUNDS	<u>57,040</u>	<u>(69,967)</u>	<u>(12,927)</u>

15. CASH AT BANK AND IN HAND

	2024 £	2023 £
Lloyds Treasurers' account	65,114	45,306
Lloyd's Debit Card accounts	1,338	445
Lloyds Deposit account	1	1
CCLA Deposit account	66,284	64,024
Cash	<u>3</u>	<u>—</u>
	<u>132,740</u>	<u>109,776</u>

16. RELATED PARTY TRANSACTIONS

There were no Related Party transactions.

APPENDIX 1

SUMMARY APRIL 2023 - MARCH 2024

	Total Volunteer Hours	Other Volunteer Hours	Volunteer Hours	Meals	Guest Meals 2nd	Volunteer Meals	Given to Open House	Total Emergency Food Packs Issued	Total sessions in month	Total Guest Meals	Average Meals per session	Average to Open House
APRIL	439	60	379	487	801	60	88	48	17	1288	76	6.83%
MAY	500	69	431	523	755	68	182	42	18	1278	71	14.24%
JUNE	419	52	367	477	803	46	124	27	17	1280	75	9.69%
JULY	481	51	430	574	859	74	82	47	17	1433	84	5.72%
AUG	449	43	406	545	730	50	71	55	17	1275	75	5.57%
SEPT	501	45	456	635	731	67	61	49	18	1366	76	4.47%
OCT	524	65	459	513	634	51	74	40	17	1147	67	6.45%
NOV	495	51	445	542	631	44	115	45	17	1173	69	9.80%
DEC	567	61	506	497	568	51	75	41	18	1065	59	7.04%
JAN	499	62	437	551	662	49	64	66	18	1213	67	5.28%
FEB	475	61	414	462	633	46	100	37	16	1095	68	9.13%
MARCH	535	53	482	532	784	48	95	50	18	1316	73	7.22%
TOTAL	5884	673	5211	6338	8591	668	1131	547	208	14929	72	7.58%

FEEDBACK FROM COMMENTS ON THE GUEST QUESTIONNAIRE (July 2023)

Individual comments in the guests' own words

:

- Very grateful to have this place and staff are always nice.
- I like and appreciate everything and am grateful for whatever can be managed that helps me. Most important is the welcoming staff. They are the reason I am able to ask for help and keep coming back. Thank you.
- I really appreciate all the help and the great meal
- Everything is fantastic – never a complaint
- Very good, very helpful – without you we'd struggle
- It's a fantastic place – under utilised
- Thank you so much for your loveliness
- Marah OK making friends can be a lifeline for people
- The food at Marah is exceptional. Janet and Mandy are excellent cooks. All the staff are friendly and kind, nothing is too much trouble.
- Brilliant
- Great service, Its brilliant
- Life saver. Top of the range.