

Livestock
Report of the Trustees and Unaudited Financial Statements
For the year ended 31 March 2021

Livestock
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For the year ended 31 March 2021

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Livestock
Report of the Trustees
For the year ended 31 March 2021

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements for the charitable company for the year ended 31 March 2021. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2015)

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives for which the company is established are to work within the community running arts groups, events and performances to support, educate, connect and entertain.

The charity aims to address social problems and themes by engaging with communities and using this dialogue to create workshops and performances. It has a particular interest in the inter-relationship of psychology and society where individuals experience mental health issues as a result of pressures of either personal change of social shift.

The company aims to advance education for the public benefit by the promotion of the arts, especially performance, writing and art; and mental and physical wellbeing through mindfulness and food activities. We work especially with communities in the Brighton and Hove area.

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

ACHIEVEMENTS AND PERFORMANCE

Significant activities

Mothers Uncovered moved its activities online at the start of the pandemic.

SoulFood continued to run workshops within community centres and schools, however swiftly moved all of their activities online once restrictions set in.

Maggie continued advocating for matrescence and strengthened the connection with the Basic Income campaign, as such an initiative would be incredibly beneficial for mothers and other disadvantaged groups.

Mothers Uncovered

At the start of the pandemic, the sessions moved online on Zoom, operating during the day and in the evening. This opened up more opportunities for women who work/have limited childcare and are therefore unable to attend a real life group to be able to participate.

Also, we were able to welcome participants from across the UK, which meant greater diversity and a step towards our ambitions to expand Mothers Uncovered to other areas.

Maggie Gordon-Walker and facilitator Caren Fisher also participated in a seminar about community support for the University of Brighton and Maggie participated in Performing Maternities, also for the university, about the beneficial effects of creativity for mothers.

Matrescence

This means the process of becoming a mother. We ran online sessions for expectant mothers for the first time, using the same peer support methods as for our mothers' groups and held sessions for mothers of all ages to increase understanding and empathy across generations of motherhood.

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Report of the Trustees (continued)
For the year ended 31 March 2021

Maternal Health Advocacy

Mothers Uncovered director Maggie Gordon-Walker appeared on BBC SouthEast Politics Live speaking about the effect of lockdown for mothers.

She was also interviewed by local news channel Latest TV, by the British Psychological Society and the How to be Hopeful podcast and had an article in The Canary.

SoulFood: Workshops

Soulfood changed their group workshops to an ambassador programme, training young people to cook whilst teaching others via a video channel on You Tube. The team focussed their energies on increasing the reach of their social media to publicise their video creations. This meant that the team also expanded and hired a freelance Soulfood social media young people's worker – Esme.

Whilst we were unable to run any events, Ingrid strengthened the partnerships within the community to provide support to foodbanks in the time of the pandemic to aid emergency food support to families and children who needed it. This partnership work with an organisation called Feedback meant that Soulfood continues to utilise their kitchen as a base to run the ambassadors programme now that we are returning face to face.

We shall continue to run this programme to the end of the third year of the Children in Need funding and then review the need within the community for SoulFood sessions and future developments.

The Teen Years

Two groups were run online for parents/carers of teenagers. Participants were from all round the UK and one from Italy.

Basic Income

Maggie co-founded Basic Income South East, which led a petition to Brighton Council asking them to write to government to trial basic income in the city. Brighton is the first town to have achieved this through a public petition rather than a councillor-led motion.

Maggie also participated in various basic income webinars and presented one on Basic Income and the Arts.

Livestock

Volunteers - Over the past year we have developed our programme and now have a volunteer coordinator leading a small group of volunteers who help with all projects. This has enabled more social media reach, the writing of case studies to demonstrate the impact of Mothers Uncovered and it has also given us the opportunity to look at the branding and marketing of the whole organisation. We have been able to expand from one newsletter for Mothers Uncovered, to a Livestock newsletter reaching wider audiences. We aim to integrate more volunteers into the projects over time where suitable and beneficial for ourselves and the volunteers involved.

Given the expansion of Mothers Uncovered facilitators, Maggie has now been able to step away from the operational tasks a little more, allowing her and Aradhana to look at the development of other areas such as partnership working bids looking at new intergenerational work and also look at seeking further core funding. Aradhana has spent more time looking at other infrastructural aims of the organisation such as reviewing contracts, pay scales, policies and finance procedures.

We have moved bank accounts in order to ensure that the needs of the organisation and the audit trails are robust. We have taken on an additional administrative support during this time to aid some of this transition and moved onto using Xero to manage the accounts.

Livestock
Report of the Trustees (continued)
For the year ended 31 March 2021

FINANCIAL REVIEW

For the year ending 31 March 2021 the charity recorded a net surplus of expenditure over income of £11,289 (2020: £7,008). Total reserves now stand at £21,429 of which £14,275 is restricted.

Total income generated for the year was £39,321. This is a drop in comparison to the previous year during which income of £47,697 was generated. The charity has received £36,113 in grants during the year (2020: £42,914), including £14,568 from Children in Need and £9,500 from the National Lottery Community Fund.

Expenditure has also fallen in comparison with the previous year with a total of £28,031 being spent (2020: 40,689). Greater investment has been made in supporting the infrastructure of the charity and ensuring appropriate controls, governance and planning processes are in place. This has allowed the charity to more clearly allocate support costs to projects, and closely manage activities in line with budgeted costs. Support costs for the year are substantially lower, at £3,701 (2020: £22,644).

Reserves

Livestock is committed to using its resources in pursuit of its charitable objectives. It is also committed to maintaining a level of reserves that is prudent to meeting ongoing liabilities, sufficient to ensure that all delivery commitments can be met and to protect the long-term future of Livestock's operations. Livestock's reserves policy seeks to balance these priorities by aiming to hold a level of general reserves which equates to approximately one month's expenditure of the charity, based on the planned expenditure for the year.

As at 31 March 2021 general reserves stood at £21,429 which is around 9 month's expenditure at 2020-21 levels. The increase in reserves is a positive step, providing greater resilience for the charity in a challenging economic environment.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Livestock is a charitable company limited by guarantee; it was incorporated on 30 May 2007 and registered as a charity on 30 December 2007. Livestock was established under a Memorandum of Association, which describes the objects and power of the charitable company; it is governed under its Articles of Association. Under those Articles, the Trustees are elected from the CVSF's Membership at the Annual General Meeting. One half of the elected, and all of the co-opted, Trustees must retire at each subsequent Annual General Meeting.

The Members have guaranteed to contribute a maximum of £1 each in the event of the company being wound up. All members of the Trustee Board give their time voluntarily and received no benefits from the charity.

Any expenses reclaimed from the charity are set out in the notes to the accounts.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

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Report of the Trustees (continued)
For the year ended 31 March 2021

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of charity	Livestock
Charity registration number	1122091
Company registration number	06262852
Principal address	Onca Gallery 14 St Georges Place Brighton BN1 4GB

Trustees

The trustees and officers serving during the year and since the year end were as follows:

	Mr Marcus Demetrius Markou
	Mr Nigel James Pilkington
	Ms Katherine Jane Vlcek
	Ms Birgit Rose Valeria Rohoswky-Miller
	Ms Sophie Sheinwald
	Mr Andrew Furneaux
	L McDonnell
	Claire Imogen Foss (appointed 9 September 2020)
Secretary	Ms Maggie Gordon-Walker

Approved by the Board of Trustees and signed on its behalf by

Ms Katherine Jane Vlcek



Date: 12/11/21

Livestock
Independent Examiners Report to the Trustees
For the year ended 31 March 2021

I report to the trustees on my examination of the accounts of the charity for the year ended 31 March 2021.

Responsibilities and basis of report

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

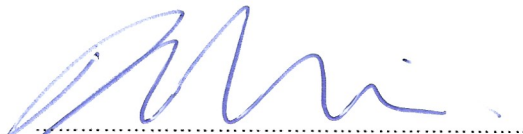
I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiners statement

I have completed my examination. I confirm that no 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 Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I 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.



Rachel Balchin FCA
Bulldog Accounting Limited
12 Brogdale Place
Faversham
Kent ME13 0AF

Livestock
Statement of Financial Activities (including Income and Expenditure account)
For the year ended 31 March 2021

	Notes	Unrestricted Funds £	Restricted Funds £	2021 £	2020 £
Income and endowments from:					
Donations and legacies	2	8,848	30,179	39,027	45,793
Charitable activities	3	293	-	293	1,250
Other trading activities	4	1	-	1	654
Total		<u>9,142</u>	<u>30,179</u>	<u>39,321</u>	<u>47,697</u>
Expenditure on:					
Raising funds	5	126	508	634	1,176
Charitable activities	7	6,992	20,405	27,397	38,667
Other trading activities	6	-	-	-	846
Total		<u>7,118</u>	<u>20,913</u>	<u>28,031</u>	<u>40,689</u>
Transfers between funds		-	-	-	-
Net movement in funds		<u>2,024</u>	<u>9,266</u>	<u>11,290</u>	<u>7,008</u>
Reconciliation of funds					
Total funds brought forward		5,130	5,009	10,139	3,131
Total funds carried forward		<u>7,154</u>	<u>14,275</u>	<u>21,429</u>	<u>10,139</u>

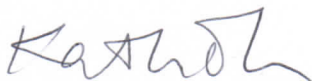
Livestock
Statement of Financial Position
As at 31 March 2021

	Notes	2021	2020
Current Assets			
Debtors and prepayments	12	1,560	-
Cash at bank and in hand		20,438	11,833
		<u>21,998</u>	<u>11,833</u>
Creditors: amounts falling due within one year	13	(570)	(1,694)
Net current assets		<u>21,428</u>	<u>10,139</u>
Total assets less current liabilities		<u>21,428</u>	<u>10,139</u>
Net assets		<u>21,428</u>	<u>10,139</u>
The funds of the charity			
Restricted income funds	14	14,275	5,009
Unrestricted income funds	14	7,153	5,130
Total funds		<u>21,428</u>	<u>10,139</u>

The trustees 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.

The notes on pages 10 to 15 form part of these financial statements.

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:



Ms Katherine Jane Vicek

Trustee

Date

12/11/21

Livestock
Notes to the Financial Statements
For the year ended 31 March 2021

1. Accounting policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Companies Act 2006.

Livestock meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

2. Income from donations and legacies

	Unrestricted Funds	Restricted Funds	2021	2020
	£	£	£	£
Donations received	2,348	566	2,914	2,879
Grants received	6,500	29,613	36,113	42,914
	8,848	30,179	39,027	45,793

Analysis of grants received

	2021	2020
	£	£
Children in Need	14,568	9,529
Brighton and Hove Council	-	10,360
National Lottery Community Fund	9,500	-
Henry Smith	-	7,200
Chalk Cliff Trust	-	4,700
Brighton District Nurses Foundation	-	4,000
Sussex Community Foundation	5,000	4,125
Fonthill	-	3,000
Groundwork	3,510	-
Local Connect	2,500	-
Global Feedback	1,035	-
	36,113	42,914

Livestock
Notes to the Financial Statements (continued)
For the year ended 31 March 2021

3. Income from charitable activities

Unrestricted Funds

	2021	2020
	£	£
Course fees	293	980
Service Delivery	-	270
	293	1,250

4. Income earned from other activities

Unrestricted Funds

	2021	2020
	£	£
Book sales and events	1	624
Royalties	-	30
	1	654

5. Expenditure on generating donations and legacies

Unrestricted Funds	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
	£			£
Donations	96	-	96	576
Publicity	30	508	538	600
	126	508	634	1,176

All expenditure on generating donations and legacies in the prior year was unrestricted

6. Expenditure on other trading activities

Unrestricted Funds

	2021	2020
	£	£
Event costs	-	846
	-	846

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Notes to the Financial Statements (continued)
For the year ended 31 March 2021

7. Costs of charitable activity by fund type

	Unrestricted Funds	Restricted funds	2021	2020
	£	£	£	£
Core	5,189	-	5,189	665
Mothers Uncovered	-	16,966	16,966	6,211
Soul Food	-	908	908	9,147
Children In Need	-	633	633	-
Support Costs	1,803	1,898	3,701	22,644
	<u>6,992</u>	<u>20,405</u>	<u>27,397</u>	<u>38,667</u>

8. Costs of charitable activity by activity type

	Activities undertaken directly	Support Costs	2021	2020
	£	£	£	£
Core	5,189	1,803	6,992	15,496
Mothers Uncovered	16,966	515	17,481	11,073
Soul Food	908	-	908	12,098
Children In Need	633	1,383	2,016	-
	<u>23,695</u>	<u>3,701</u>	<u>27,397</u>	<u>38,667</u>

9. Analysis of support costs

	Core	Mothers uncovered	Soul Food	Children In Need
Management	-	515	-	1,370
IT	448	-	-	-
Marketing & advertising	-	-	-	-
Training	110	-	-	-
Governance costs	1,245	-	-	13
	<u>1,803</u>	<u>515</u>	<u>-</u>	<u>1,383</u>

	2021	2020
	£	£
Management	1,885	17,311
Office & IT Costs	448	2,358
Marketing & advertising	-	2,793
Training	110	165
Governance costs	1,258	617
	<u>3,701</u>	<u>23,244</u>

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Notes to the Financial Statements (continued)
For the year ended 31 March 2021

10. Net income / expenditure for the year

This is stated after charging

	2021	2020
Accountancy fees	570	570

11. Comparative for the Statement of Financial Activities

	Unrestricted Funds £	Restricted Funds £	2020 £	2019
Income and endowments from:				
Donations and legacies	18,779	27,014	45,793	23,079
Charitable activities	1,250	-	1,250	1,080
Other trading activities	654	-	654	587
Total	<u>20,683</u>	<u>27,014</u>	<u>47,697</u>	<u>24,746</u>
Expenditure on:				
Raising funds	1,176	-	1,176	799
Charitable activities	15,496	23,171	38,667	24,622
Other trading activities	846	-	846	2,521
Total	<u>17,518</u>	<u>23,171</u>	<u>40,689</u>	<u>27,942</u>
8				
Transfers between funds	-	-	-	-
Net movement in funds	<u>3,165</u>	<u>3,843</u>	<u>7,008</u>	<u>(3,196)</u>
Reconciliation of funds				
Total funds brought forward	1,965	1,166	3,131	6,327
Total funds carried forward	<u>5,130</u>	<u>5,009</u>	<u>10,139</u>	<u>3,131</u>

12. Debtors

Amounts falling due within one year	2021 £	2020 £
Grants receivable	1,560	-
Prepayments	-	-
	<u>1,560</u>	<u>-</u>

13. Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	570	1,675
	<u>570</u>	<u>1,675</u>

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Notes to the Financial Statements (continued)
For the year ended 31 March 2021

14. Movement in funds

Unrestricted Funds – Current Year

	Balance at 01/04/2020	Incoming Resources	Outgoing Resources	Transfers	Balance at 31/03/2021
General	5,130	9,142	(7,119)	-	7,153
	5,130	9,142	(7,119)	-	7,153

Restricted Funds – Current Year

	Balance at 01/04/2020	Incoming Resources	Outgoing Resources	Transfers	Balance at 31/03/2021
Soul Food	1,597	1,035	(908)	-	1,724
Brighton Women's Centre	2,050	-	(2,050)	-	-
Sussex Community Foundation	1,362	-	(1,362)	-	-
Mothers Uncovered	-	14,576	(14,576)	-	-
Children In Need	-	14,568	(2,017)	-	12,551
	5,009	30,179	(20,913)	-	14,275

Unrestricted Funds – Prior Year

	Balance at 01/04/2019	Incoming Resources	Outgoing Resources	Transfers	Balance at 31/03/2020
General	1,965	20,683	(17,518)	-	5,130
	1,965	20,683	(17,518)	-	5,130

Restricted Funds – Prior Year

	Balance at 01/04/2019	Incoming Resources	Outgoing Resources	Transfers	Balance at 31/03/2020
Soul Food	1,165	12,529	(12,097)	-	1,597
Brighton Women's Centre	1	10,360	(8,311)	-	2,050
Sussex Community Foundation	-	4,125	(2,763)	-	1,362
	1,166	27,014	(23,171)	-	5,009

Livestock
Notes to the Financial Statements (continued)
For the year ended 31 March 2021

15. Analysis of net assets between funds

Current Year	Net current assets / (liabilities) £	Net Assets £
Unrestricted Funds		
General	7,153	7,153
Restricted Funds		
Soul Food	1,724	1,724
Children In Need	12,551	12,551
	21,428	21,428
Previous year		
Unrestricted Funds	£	£
General	5,130	5,130
Restricted Funds		
Soul Food	1,597	1,597
Brighton Women's Centre	2,050	2,050
Sussex Community Foundation	1,362	1,362
	10,139	10,139

16. Related parties

Maggie Gordon-Walker is paid fees for delivering certain project activities, as well as carrying out administration and management activities for the charity. Ms Gordon-Walker also carries out the role of the Charity secretary. In 2020-21, Ms Gordon-Walker received £13,985 (2020: £10,657).

There were no other related party transactions during the period (2020: nil).