

Livestock
Report of the Trustees and Unaudited Financial Statements
For the year ended 31 March 2023

Livestock
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Livestock
Report of the Trustees
For the year ended 31 March 2023

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 2023. 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

Livestock is an arts and community development charity. We run projects that engage with the themes of mental health and wellbeing, focused on individuals' personal stories. We enable people to share their histories and experiences to connect and communicate with each other. Our peer support groups use creativity as a tool to empower. We work primarily with mothers and families.

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 started a podcast 'The Secret Life of Mothers', began 2 new projects supporting mothers and won a Marsh Award (funded by MIND) for Creativity within Peer Support

SoulFood had a serious safeguarding incident this year. Young people, and staff now fine, all services notified, and changes to procedure and shared premises agreements introduced.

Livestock has amended its constitution and articles this year to better reflect its services and the more modern digital processes.

Achievements

Mothers Uncovered

Last year we supported 38 mothers through our regular Mothers Uncovered courses. We found that confidence in meeting others had taken an enormous knock following the pandemic, with women experiencing high levels of anxiety. We spoke to each participant prior to the group and feel proud that we managed to calm them enough to attend. 90% reported a decrease in loneliness and isolation, 40% stated that attending prevented them from spiralling into depression requiring medical intervention.

We began the My Birth project in summer 2022; introduced because of increasing numbers of mothers experiencing severe mental health problems due to attending medical appointments/giving birth alone in the pandemic. This was a peer support group for women on the waiting list for a debrief midwife appointment. We had direct referrals from the health professional teams. Out of the 15 women who attended, 95% reported feeling that their depression had lessened.

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Report of the Trustees (continued)
For the year ended 31 March 2023

Achievements (continued)

Our Three Gen project was intended to bring different generations of mothers together to explore their experiences of motherhood. The pilot project had 100% completion rate and around 85% full attendance over 5 months, with 9 young mums (predominantly in early 20s, many in unstable living conditions) and 7 mothers over the age of 45, all of whom attended the whole course. We worked in partnership with two other third sector organisations, the Young People's Centre and Recovery Partners. One of the groups had a creche attached. Participants were overwhelmingly positive about the experience. It was particularly successful for the younger mothers, who felt that their needs hadn't so far been catered for. 'It felt like a mini self-development course. You realise not all older mums are judging you. This will definitely help my mental health. I can try to connect with others and have friends so I can get out more instead of feeling like a housewife or only a mum.'

Maternal Health Advocacy

We started a podcast, The Secret Life of Mothers, with the assistance of our new trustee Christina to provide technical support. The idea being to showcase individual mothers' stories who have faced additional challenges in their motherhood journey, such as bereavement or child's poor mental health.

Maggie completed the Sound Delivery Spokesperson Network training programme, involving site visits to Channel 4 and media training with journalists. This helped further the advocacy around maternal mental health and matrescence. She had a piece in CYP, was cited in Cosmopolitan and spoke at Tortoise media events.

SoulFood

The beginning of the year saw the end of the young people's project funded by Children in Need. The project was successful and several young people ambassadors gained confidence throughout the programme to either lead with staff on session to teach other young people to cook, create videos of themselves for online lessons, or support the creation of these videos behind the scenes. All were posted online on the SoulFood social media sites.

We received some funding from the Homity Trust which funded sessions the Table Tennis Club, also for young people. The Old Boat Community Centre funded 8 sessions, 4 for young people and 4 for adults. We recruited a new freelancer Sophie McKean (from Superdoux) for the sessions for young people. These sessions were about messy play and flavour tasting – these were very well subscribed with all sessions full if not oversubscribed. The adults' sessions which covered topics such as sustainability, food waste, and making the most of the ingredients in the cupboard were less attended and these were not as successful.

We delivered as usual an India Day at St Luke's Primary School and a few sessions for Brighton Youth Centre during the young persons Fringe Festival. These were very well attended as usual with between 40 – 80 young people for both.

There was a critical safeguarding incident on 26th January 2023 where a young person was bitten by a dog in the centre belonging to a staff member from another group. A paramedic, Ben, who lives locally, who's also a trustee of BELTA was called and delivered first aid. The YP had scratches under his eye, chin and above mouth and a ripped tear duct, was taken to hospital by parents and subsequently had surgery on his eye. The incident was reported to the local authority. The Safeguarding board, RIDDOR, Chrity Commission and police were also informed. We have been cleared from all services, change in procedure have been made by the centre and staff and the young person is now fine. This incident had an impact on the ability to recruit young people to the sessions until trust between us and the community was restored again. All staff were offered external supervision, and first aid training was refreshed as a matter of caution.

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Report of the Trustees (continued)
For the year ended 31 March 2023

Achievements (continued)

Uncorked

We ran Climate Guilt Club at Brighton Youth Centre for 2 performances in Brighton Fringe, May 2022. This immersive piece took place at the 'club' of climate activists, with the 'audience/participants' being potential new members of the Club. Participants met the characters, watched scenes and took part in activities. As an added draw, we had Cat Fletcher (founder of Freegle) and local Green councillor Martin Osborne as guest speakers.

Livestock

Organisational wide

We have had a change in our constitution, and we filed and update with the charities commission, and changed our registered address from Onca to Community Base to avoid the cost of office rent, whilst we were managing finance and able to work remotely.

We also amended our articles to reflect processes becoming digital and to make more practical and realistic our trustee tenure.

It has been highlighted over the year that we are increasingly struggling to get funds. This is something that is difficult across the voluntary sector landscape, and the executives have spent a large amount of time in applying for grants and trusts. This coming year we shall be looking at the diversification of income streams with courses that are charged for, training that is charged for and seeking corporate funding. This will be the priority for 2023/24.

Governance

Following last year's ambitions to strengthen governance skills and increase board numbers, we recruited 2 new trustees, Christina, and Jessica. Both have a background in working with charities and NGO's, additionally Christina is well versed in areas of risk management and strategic development which are vital skills missing for the charity. Our second signature and chair Kath Vicek stepped down from her role, and Liz McDonald has taken her place in this role. Additionally, we have taken on a new treasurer called Lorraine in a voluntary capacity but not as an official trustee.

We led a Strategy training day in January 2023 for the trustees and introduced annual 1:1's for all trustees to make sure that their ambitions and development needs were being met.

We have set up a Trello Board for the central administration of paperwork that Trustees will need to access, and given all trustees access to Xero, to increase transparency within the organisation. This has given trustees the opportunity to be more involved day to day with their knowledge and understanding if they choose.

Policy and Procedure

A new finance policy and procedure was signed off by the trustees and the process is now more robust allowing for hours issued, and hours paid to be separate processes by different people. A new bullying and harassment policy and complaints policy were created.

Summary of services were created, and contracts issued for all facilitators. This bought in more standardisation and equity of pay across Livestock with facilitators in different projects being paid the same if they were doing the same role. This has highlighted the need to start looking at a move towards payroll in 2023/25 with a view to Livestock building its reserves to reflect the building of the service and roles for salaried staff to manage this work in the next few years.

Livestock
Report of the Trustees (continued)
For the year ended 31 March 2023

FINANCIAL REVIEW

For the year ending 31 March 2023 the charity recorded a net surplus of £5,273 (2022: deficit of £5,294). Total reserves now stand at £21,408 of which £17,685 is restricted. Total income generated for the year was £49,417, (2022: income of £34,600). The charity has received £42,876 in grants during the year (2022: £30,780), including £9,996 from the National Lottery Community Fund, £24,500 from Brighton and Hove Council and £4,935 from the Chalk Cliff Trust.

Expenditure has risen, reflecting an increased level of activity. A total of £44,144 was spent (2022: £39,894). The charity continues to invest 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 have increased to £16,147 (2022: £7,749). This includes additional administrative resource in the core function of the Charity.

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 2023 general reserves stood at £21,408 which is around 5 month's expenditure at 2022-23 levels.

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 at the Annual General Meeting. One third 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 2023

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of charity	Livestock
Charity registration number	1122091
Company registration number	06262852
Principal address	Community Base 113 Queens Road Brighton BN1 3XG

Trustees

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

	Mr Nigel James Pilkington (chair)
	Ms Katherine Jane Vlcek (resigned 19 July 2022)
	Ms Birgit Rose Valeria Rohoswky-Miller
	Mr Andrew Furneaux
	L McDonnell
	Claire Imogen Foss
	J Jetmore (appointed 22 January 2023)
	C Lewis (appointed 22 January 2023)
Secretary	Ms Maggie Gordon-Walker

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

Mr Nigel Pilkington (Trustee) 

Date: 11 October 2023

Livestock

Independent Examiners Report to the Trustees

For the year ended 31 March 2023

I report to the trustees on my examination of the accounts of the charity for the year ended 31 March 2023.

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 2023

	Notes	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £
Income and endowments from:					
Donations and legacies	2	14,669	32,915	47,584	34,042
Charitable activities	3	237	-	237	558
Other trading activities	4	1,596	-	1,596	-
Total		<u>16,502</u>	<u>32,915</u>	49,417	34,600
Expenditure on:					
Raising funds	5	308	271	579	486
Charitable activities	6/7/8	13,917	29,648	43,565	39,408
Total		<u>14,225</u>	<u>29,919</u>	44,144	39,894
Transfers between funds		-	-	-	-
Net movement in funds		<u>2,277</u>	<u>2,996</u>	5,273	(5,294)
Reconciliation of funds					
Total funds brought forward	14	1,446	14,689	16,135	21,429
Total funds carried forward		<u>3,723</u>	<u>17,685</u>	21,408	16,135

Livestock
Statement of Financial Position
As at 31 March 2023

	Notes	2023	2022
Tangible Fixed Assets	11	314	494
Current Assets			
Debtors and prepayments	12	144	144
Cash at bank and in hand		21,670	16,071
		21,814	16,215
Creditors: amounts falling due within one year	13	(720)	(574)
Net current assets		21,094	15,641
Total assets less current liabilities		21,408	16,135
Net assets		21,408	16,135
The funds of the charity			
Restricted income funds	14	17,685	14,689
Unrestricted income funds	14	3,723	1,446
Total funds		21,408	16,135

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 11 to 17 form part of these financial statements.

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



Mr Nigel Pilkington

Trustee

Date 11 October 2023

Livestock
Notes to the Financial Statements
For the year ended 31 March 2023

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	2023	2022
	£	£	£	£
Donations received	2,673	2,035	4,708	3,262
Grants received	11,996	30,880	42,876	30,780
	14,669	32,915	47,584	34,042

Analysis of grants received

	2023	2022
Albert Hunt	-	1,000
Arnold Clarke	-	1,000
Brighton and Hove Council	24,500	8,730
Chalk Cliff Trust	4,935	4,850
Community Works	-	1,060
Groundwork	-	390
Homity Trust	945	-
National Lottery Community Fund	9,996	8,780
Sussex Community Foundation	500	4,970
The Prince of Wales	1,000	-
Woodward Trust	1,000	-
	42,876	30,780

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Notes to the Financial Statements (continued)
For the year ended 31 March 2022

3. Income from charitable activities

Unrestricted Funds

	2023	2022
	£	£
Course fees	237	558
	<u>237</u>	<u>558</u>

4. Income earned from other activities

Unrestricted Funds

	2023	2022
	£	£
Book sales and events	94	1
Fundraising activities	1,502	-
	<u>1,596</u>	<u>1</u>

5. Expenditure on generating donations and legacies

Unrestricted Funds	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Donations	182	-	182	96
Publicity	126	271	397	390
	<u>308</u>	<u>271</u>	<u>579</u>	<u>486</u>

6. Costs of charitable activity by fund type

	Unrestricted Funds	Restricted funds	2023	2022
	£	£	£	£
Core	6,788	-	6,788	7,491
Collaboration	-	4,384	4,384	
Mothers Uncovered	-	10,611	10,611	13,476
Soul Food	-	4,749	4,749	107
Children In Need	-	886	886	10,585
Support Costs	7,129	9,018	16,147	7,749
	<u>13,917</u>	<u>29,648</u>	<u>43,565</u>	<u>39,408</u>

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Notes to the Financial Statements (continued)
For the year ended 31 March 2023

7. Costs of charitable activity by activity type

	Activities undertaken directly	Support Costs	2023	2022
	£	£	£	£
Core	6,788	7,129	13,917	11,022
Collaboration	4,384	4,950	9,334	
Mothers Uncovered	10,611	4,068	14,679	17,642
Soul Food	4,749	-	4,749	107
Children In Need	886	-	886	10,637
	<u>27,418</u>	<u>16,147</u>	<u>43,565</u>	<u>39,408</u>

8. Analysis of support costs

	Core	Collab- -oration	Mothers uncovered	Soul Food	Children In Need
Management	4,884	4,950	3,860	-	-
Office Costs	319	-	208	-	-
Marketing & advertising	611	-	-	-	-
Training	16	-	-	-	-
Governance costs	1,299	-	-	-	-
	<u>7,129</u>	<u>4,950</u>	<u>4,068</u>	<u>-</u>	<u>-</u>

	2023	2022
	£	£
Management	13,694	5,737
Marketing & advertising	527	-
Office & IT Costs	611	685
Training	16	320
Governance costs	1,299	1,007
	<u>16,147</u>	<u>7,749</u>

9. Net income / expenditure for the year

This is stated after charging

	2023	2022
Accountancy fees	720	570
Depreciation	180	45

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Notes to the Financial Statements (continued)
For the year ended 31 March 2023

10. Comparative for the Statement of Financial Activities

	Unrestricted Funds	Restricted Funds	2022	2021
	£	£	£	£
Income and endowments from:				
Donations and legacies	5,004	29,038	34,042	39,027
Charitable activities	558	-	558	293
Other trading activities	-	-	-	1
Total	<u>5,562</u>	<u>29,038</u>	<u>34,600</u>	<u>39,321</u>
Expenditure on:				
Raising funds	248	238	486	634
Charitable activities	11,022	28,386	39,408	27,397
Total	<u>11,270</u>	<u>28,624</u>	<u>39,894</u>	<u>28,031</u>
Transfers between funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds	<u>(5,708)</u>	<u>414</u>	<u>(5,294)</u>	<u>11,290</u>
Reconciliation of funds				
Total funds brought forward	7,154	14,275	21,429	10,139
Total funds carried forward	<u><u>1,446</u></u>	<u><u>14,689</u></u>	<u><u>16,135</u></u>	<u><u>21,429</u></u>

11. Tangible Fixed Assets

	Computer Equipment £	Total £
Cost or valuation		
At 1 April 2022	539	539
Additions	-	-
At 31 March 2023	<u>539</u>	<u>539</u>
Depreciation		
At 1 April 2022	(45)	(45)
Charge for the year	(180)	(180)
At 31 March 2023	<u>(225)</u>	<u>(225)</u>
Net Book Value		
At 1 April 2022	494	494
At 31 March 2023	<u><u>314</u></u>	<u><u>314</u></u>

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Notes to the Financial Statements (continued)
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12. Debtors

Amounts falling due within one year	2023	2022
	£	£
Prepayments	144	144
	144	144

13. Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	720	574
	720	574

14. Movement in funds

Unrestricted Funds – Current Year

	Balance at 01/04/2022	Incoming Resources	Outgoing Resources	Transfers	Balance at 31/03/2023
General	1,446	16,502	(14,225)	-	3,723
	1,446	16,502	(14,225)	-	3,723

Restricted Funds – Current Year

	Balance at 01/04/2022	Incoming Resources	Outgoing Resources	Transfers	Balance at 31/03/2023
Soul Food	1,617	11,480	(4,749)	-	8,348
Mothers Uncovered	11,157	5,435	(14,950)	-	1,642
Children In Need	1,915	-	(886)	-	1,029
Collaboration	-	16,000	(9,334)	-	6,666
	14,689	32,915	(29,919)	-	17,685

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Notes to the Financial Statements (continued)
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Unrestricted Funds – Prior Year

	Balance at 01/04/2021	Incoming Resources	Outgoing Resources	Transfers	Balance at 31/03/2022
General	7,154	5,562	(11,270)	-	1,446
	7,154	5,562	(11,270)	-	1,446

Restricted Funds – Prior Year

	Balance at 01/04/2021	Incoming Resources	Outgoing Resources	Transfers	Balance at 31/03/2022
Soul Food	1,724	-	(107)	-	1,617
Mothers Uncovered	-	29,038	(17,881)	-	11,157
Children In Need	12,551	-	(10,636)	-	1,915
	14,275	29,038	(28,624)	-	14,689

15. Analysis of net assets between funds

Current Year

	Net current assets / (liabilities) £	Net Assets £
Unrestricted Funds		
General	3,409	3,723
Restricted Funds		
Mothers Uncovered	1,642	1,642
Soul Food	8,348	8,348
Children In Need	1,029	1,029
Collaboration	6,666	6,666
	21,094	21,408

Previous year

	£	£
Unrestricted Funds		
General	952	1,446
Restricted Funds		
Mothers Uncovered	11,157	11,157
Soul Food	1,617	1,617
Children in Need	1,915	1,915
	15,641	16,135

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Notes to the Financial Statements (continued)
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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 2022-23, Ms Gordon-Walker received £11,375 (2022: £12,080).

There were no other related party transactions during the period (2021: nil).