

Mustard Seed (SW)

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2023

21. Analysis of charitable funds (continued)

Restricted funds

	At 1 April 2022 £	Income £	Expenditure £	At 31 March 2023 £
Restricted funds	<u>35,650</u>	<u>40,299</u>	<u>(42,189)</u>	<u>33,760</u>

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
Restricted funds	<u>34,763</u>	<u>23,759</u>	<u>(22,872)</u>	<u>35,650</u>

22. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	56,053	–	56,053
Current assets	118,213	33,760	151,973
Creditors less than 1 year	(4,220)	–	(4,220)
Net assets	<u>170,046</u>	<u>33,760</u>	<u>203,806</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	62,464	–	62,464
Current assets	121,375	35,650	157,025
Creditors less than 1 year	(6,524)	–	(6,524)
Net assets	<u>177,315</u>	<u>35,650</u>	<u>212,965</u>

23. Spare other note 2

Mustard Seed (SW)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

17. Debtors

	2023	2022
	£	£
Trade debtors	12,373	5,048
Prepayments and accrued income	5,701	6,378
	<u>18,074</u>	<u>11,426</u>

18. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	1,604	2,556
Accruals and deferred income	1,917	2,104
Social security and other taxes	699	1,865
	<u>4,220</u>	<u>6,525</u>

19. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,650 (2022: £1,150).

20. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2023	2022
	£	£
Recognised in income from donations and legacies:		
Government grants income	<u>—</u>	<u>9,929</u>

21. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
General funds	<u>177,315</u>	<u>108,248</u>	<u>(115,517)</u>	<u>170,046</u>

	At 1 April 2021	Income	Expenditure	At 31 March 2022
	£	£	£	£
General funds	<u>180,907</u>	<u>99,809</u>	<u>(103,401)</u>	<u>177,315</u>

Mustard Seed (SW)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

14. Intangible assets

	Development costs £
Cost	
At 1 April 2022 and 31 March 2023	380
Amortisation	
At 1 April 2022 and 31 March 2023	380
Carrying amount	
At 31 March 2023	—
At 31 March 2022	—

15. Tangible fixed assets

	Freehold property £	Short leasehold property £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Total £
Cost						
At 1 Apr 2022	104,438	922	36,144	7,883	2,500	151,887
Additions	—	—	340	—	—	340
At 31 Mar 2023	104,438	922	36,484	7,883	2,500	152,227
Depreciation						
At 1 Apr 2022	44,967	462	35,796	5,698	2,500	89,423
Charge for the year	5,221	46	244	1,240	—	6,751
At 31 Mar 2023	50,188	508	36,040	6,938	2,500	96,174
Carrying amount						
At 31 Mar 2023	54,250	414	444	945	—	56,053
At 31 Mar 2022	59,471	460	348	2,185	—	62,464

16. Stocks

	2023 £	2022 £
Work in progress	1,359	—
Finished goods and goods for resale	338	150
	1,697	150

Mustard Seed (SW)

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2023

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2023	Total fund 2022
	£	£	£	£
Direct charitable activities	150,866	—	150,866	122,211
Governance costs	—	6,840	6,840	4,062
	<u>150,866</u>	<u>6,840</u>	<u>157,706</u>	<u>126,273</u>

10. Analysis of support costs

	Analysis of support costs activity 1	Total 2023	Total 2022
	£	£	£
Governance costs	<u>7,055</u>	<u>7,055</u>	<u>4,062</u>

11. Net expenditure

Net expenditure is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	<u>6,751</u>	<u>6,810</u>

12. Staff costs

The average head count of employees during the year was 9 (2022: 8). The average number of full-time equivalent employees during the year is analysed as follows:

	2023 No.	2022 No.
Number of staff	<u>9</u>	<u>8</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

13. Trustee remuneration and expenses

- no remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

Mustard Seed (SW)

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2023

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Open door Cafe sales	13,554	—	13,554
General rent	8,648	—	8,648
Social services	37,205	—	37,205
Food bank	—	26,299	26,299
Other income from charitable activities	—	—	—
	<u>59,407</u>	<u>26,299</u>	<u>85,706</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Open door Cafe sales	6,863	—	6,863
General rent	6,740	—	6,740
Social services	54,881	—	54,881
Food bank	7	18,887	18,894
Other income from charitable activities	2,382	—	2,382
	<u>70,873</u>	<u>18,887</u>	<u>89,760</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest	<u>1,371</u>	<u>1,371</u>	<u>443</u>	<u>443</u>

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Direct charitable activities	108,677	42,189	150,866
Support costs	6,840	—	6,840
	<u>115,517</u>	<u>42,189</u>	<u>157,706</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Direct charitable activities	99,339	22,872	122,211
Support costs	4,062	—	4,062
	<u>103,401</u>	<u>22,872</u>	<u>126,273</u>

Mustard Seed (SW)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

Mustard Seed (SW) is a company limited by guarantee governed by its Memorandum and Articles of Association. It is registered as a charity with the Charity Commission. Every member of the charity undertakes to contribute such amount as may be required (not exceeding £1.00) to the charity's assets if it should be wound up while he or she is a member or within one year after he or she ceases to be a member.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	25,789	—	25,789
Gift aid giving	21,681	—	21,681
Grants			
Grants	—	14,000	14,000
Government grant income	—	—	—
	<u>47,470</u>	<u>14,000</u>	<u>61,470</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	18,514	—	18,514
Gift aid giving	50	4,872	4,922
Grants			
Grants	—	—	—
Government grant income	9,929	—	9,929
	<u>28,493</u>	<u>4,872</u>	<u>33,365</u>

Mustard Seed (SW)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Government grants *(continued)*

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Mustard Seed (SW)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	Straight line over 20 years
Short leasehold property	-	Straight line over life of the lease
Plant and machinery	-	20% straight line
Fixtures and fittings	-	25% straight line
Motor vehicles	-	25% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Mustard Seed (SW)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Intangible assets

Intangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated amortisation and impairment losses. Any intangible assets carried at revalued amounts, are recorded at the fair value at the date of revaluation, as determined by reference to an active market, less any subsequent accumulated amortisation and subsequent accumulated impairment losses.

Intangible assets acquired as part of a business combination are only recognised separately from goodwill when they arise from contractual or other legal rights, are separable, the expected future economic benefits are probable and the cost or value can be measured reliably.

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

Development costs - Straight line over 5 years

If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

Research and development

Research expenditure is written off in the period in which it is incurred.

Development expenditure incurred is capitalised as an intangible asset only when all of the following criteria are met:

- It is technically feasible to complete the intangible asset so that it will be available for use or sale;
- There is the intention to complete the intangible asset and use or sell it;
- There is the ability to use or sell the intangible asset;
- The use or sale of the intangible asset will generate probable future economic benefits;
- There are adequate technical, financial and other resources available to complete the development and to use or sell the intangible asset; and
- The expenditure attributable to the intangible asset during its development can be measured reliably.

Expenditure that does not meet the above criteria is expensed as incurred.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Mustard Seed (SW)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Mustard Seed (SW)

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 14 Wendron Street, Helston, Cornwall, TR13 8PS.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria for being a small entity and has thus taken advantage of the disclosure exemption from preparing a cash flow statement.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Mustard Seed (SW)

Company Limited by Guarantee

Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	15	56,053	62,464
Current assets			
Stocks	16	1,697	150
Debtors	17	18,074	11,426
Cash at bank and in hand		132,202	145,450
		<u>151,973</u>	<u>157,026</u>
Creditors: amounts falling due within one year	18	4,220	6,525
Net current assets		<u>147,753</u>	<u>150,501</u>
Total assets less current liabilities		<u>203,806</u>	<u>212,965</u>
Net assets		<u>203,806</u>	<u>212,965</u>
Funds of the charity			
Restricted funds		33,760	35,650
Unrestricted funds		<u>170,046</u>	<u>177,315</u>
Total charity funds	21	<u>203,806</u>	<u>212,965</u>

For the year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

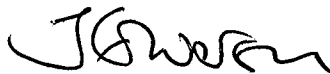
These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 25 January 2023, and are signed on behalf of the board by:

Mr D Terry
Trustee



Mrs J Colverson
Trustee



The notes on pages 12 to 22 form part of these financial statements.

Mustard Seed (SW)

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

		Unrestricted funds £	2023 Restricted funds £	Total funds £	2022 Total funds £
	Note				
Income and endowments					
Donations and legacies	5	47,470	14,000	61,470	33,365
Charitable activities	6	59,407	26,299	85,706	89,760
Investment income	7	1,371	—	1,371	443
Total income		<u>108,248</u>	<u>40,299</u>	<u>148,547</u>	<u>123,568</u>
Expenditure					
Expenditure on charitable activities	8,9	115,517	42,189	157,706	126,273
Total expenditure		<u>115,517</u>	<u>42,189</u>	<u>157,706</u>	<u>126,273</u>
Net expenditure and net movement in funds		<u>(7,269)</u>	<u>(1,890)</u>	<u>(9,159)</u>	<u>(2,705)</u>
Reconciliation of funds					
Total funds brought forward		177,315	35,650	212,965	215,670
Total funds carried forward		<u>170,046</u>	<u>33,760</u>	<u>203,806</u>	<u>212,965</u>

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

The notes on pages 12 to 22 form part of these financial statements.

Mustard Seed (SW)

Company Limited by Guarantee

Chartered Accountants Report to the Board of Trustees on the Preparation of the Unaudited Statutory Financial Statements of Mustard Seed (SW)

Year ended 31 March 2023

As described on the statement of financial position, the trustees of the charity are responsible for the preparation of the financial statements for the year ended 31 March 2023, which comprise the statement of financial activities (including income and expenditure account), statement of financial position and the related notes.

You consider that the charity is exempt from an audit under the Companies Act 2006.

In accordance with your instructions we have compiled these financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and from information and explanations supplied to us.



PAUL & MAUNDRELL LIMITED
Chartered Accountants

The Athenaeum
Kimberley Place
Falmouth
Cornwall
TR11 3QL

Mustard Seed (SW)

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

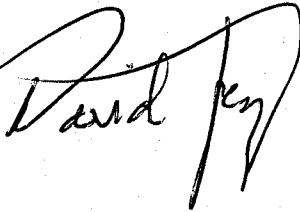
Mustard Seed has continued to develop the Helston and The Lizard foodbank working with the Trussell Trust and while we have no desire to see the need to access this provision grow, Mustard Seed will continue to help and meet this need for the foreseeable future or until the need begins to subside. Growth is usually a good indication and healthy, and although we are glad to be seeing the foodbank expanding in one hand, we would be even happier and aim to see the need for people to access such a service diminish and eventually stop altogether. All of the above projects and services that Mustard Seed provide are a benefit to the public, providing services to those who need it wherever we can, that are ethical, of a high standard and always with the emphasis of showing the love of God in a practical way.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on and signed on behalf of the board of trustees by:

Mr D Terry
Trustee



Mrs J Colverson
Trustee



Mustard Seed (SW)

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Financial review

Risk management

This is a faith-based charity and we celebrated 30 years of serving our community during 2022. This financial year the independently examined accounts show a loss for the year of £9,159. We have been so grateful for the support and financial giving from local individuals and some organisations making grants available, each have made such a massive difference to the Charity and enable us to continue to help those who are vulnerable in our local community through the various projects.

Approximately £37.2k of Mustard Seed's income is generated from Adult Social Day Care. The wide portfolio of activities and personal development opportunities for those we support with both private clients and also provided to Cornwall Adult Care & Support enable this work to progress.

The staff costs remain in being the largest expenditure of the charity. The freehold of 14 Wendron Street is owned by the Charity and there are no borrowings.

Mustard Seed voted in at the last AGM a further Director to oversee the financial side of the charity and currently the Development Manager and Administrator deal with the management accounts, presenting regular reviews and updates to the Trustees / Director's meetings. The use of internet banking means that we are not reliant on monthly paper statements but can check the actual position at the bank on a daily basis. This means that in the eventuality of any irregularities occurring they would become apparent sooner rather than later facilitating prompt action. It allows any of the Director's immediate access to view the bank accounts should they wish.

With a dedicated team of Directors, employees and volunteers, the Charity is well placed to continue improving its wide range of services and to explore new offerings to the general public. There were no payments made to Trustee's during the year.

Financial position

Restricted funds.

As of 31st March 2023 Mustard Seed liquid funds stood at £132.2k of this there were various allocated funds totalling £33.4k and restricted funds of £33.8k thereby leaving £65.0k of unrestricted funds. The principle restricted funds relate to the Foodbank.

Allocated funds.

It was agreed at a Trustees meeting on 27th July 2022 to re-allocate the vehicle renewal fund to now become the roof fund, this followed a structural building survey which highlighted the need to replace the roof covering, this fund as of 31st March 2023 stood at £24.2k and £1.2k is held for a Youth Café Project. There is also one month's salary (£8k) held on reserve

Public benefit

Mustard Seed has and will continue to serve our local community in providing support and valuable training in life skills to the vulnerable of our community. We have seen ongoing success with those we support, individuals growing in self-confidence and motivation, helping to empower individuals to make informed choices and reach their full potential. Mustard Seed provides a safe environment for anyone to access what the Charity offers.

Mustard Seed (SW)

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

an extra expenditure with the use of the vehicle both in fuel/wear and tear/ associated costs and staffing costs. The Open Door historically has been the main collection point for the foodbank recipients and continues along with the Friday outlet in Mullion Methodist Chapel to be this vital link in combating food poverty in our local area.

Mustard Seed Training

Throughout the year much of what we have focused on is continuing to help prevent social exclusion and loneliness due to the Covid 19 pandemic.

This has meant that we embraced online platforms to meet and provide activities and training every week day, during the early part of the year, meeting again physically during August and there onwards. The training kitchen on the first floor of the Open Door premises has also provided a conducive environment for those we have managed to support 1-1 when restrictions lessened at times to prepare a light meal or cooked breakfast for those who were in for the day.

Each 'student' has a work folder which they work through at their own pace. Each student is shown how to complete a task by working alongside a member of our team and then assessed using an observation checklist as and when they feel ready.

Christmas Hampers

Another project that has been operating now for the last 9 years and has grown significantly is our Christmas Hampers for families and individuals who would otherwise not be able to have a meal on Christmas day and during that time of year. Over 170 Hampers were organised and delivered by a team of over 100 volunteers during the week before Christmas day with all deliveries taking place on Christmas Eve. This covered a very large area of over 125 square miles and all individuals and families were referred to us by professional agencies working within our community. We have amazing support from our local community in meeting the cost of providing these hampers. Many of the donations that are given to help cover the cost of this Christmas Hamper project are clear regarding the wishes of the donors in the communication we have with individuals and organisations. Some of these donations, even though clearly expressed to support the Christmas Hampers project, have been sent to us via bank transfer referenced 'foodbank', we have kept the email and paper trails to show what the original purpose of the donation is for. We just want to again reinforce that the Charity is Mustard Seed SW, with each arm of the charity (foodbank, life skills training, Christmas Hampers, Warmth Hub etc) being a 'project' of Mustard Seed SW, these projects are separate but also do cross over and are intertwined at times, in essence we are one team with different responsibilities, with one aim - to show the Love of God in practical ways to our local community. We really do appreciate all support from our amazing community and are aware that each project we operate can only do so because of this continued financial and practical support.

Allotments

Unfortunately, due to part of the allotment wall being unsafe and likely to collapse (this was noticed by The National Trust during an inspection during 2019) the allotment has not been used during the past year. We are in talks with the National Trust as to the future of the allotment, but are not paying the small lease at present.

Mustard Seed (SW)

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Achievements and performance

There have been a number of significant achievements and developments over the year to end of March 2023

The Open Door

The Community café which had to close on the 16th March 2020 due to the Pandemic, has been an area that we focused on during 2023, looking into safe ways to open the space and utilise it in a positive way. Though we have predominately used it for our foodbank project, the Space has also been opened as a community drop in centre following successfully applying for a grant of £7500 from Volunteer Cornwall and the NHS joint project to provide a 'Warmth bank' during the Autumn and Spring of 22/23. While this has not produced any 'sales' as such the space has been a blessing to people struggling with being able to heat their own homes and instead have been able to come to a warm and welcoming space, rest, chat and have help regarding issues they may have where our team have been able to signpost those attending to other agencies that may be able to offer further help and advice if needed. The grant that we obtained, was to be used to help towards the staffing costs and utilities of keeping this community drop in space available during that period and light refreshments were available to anyone attending on a donations based system. Our foodbank project has continued to use the space to distribute food to those in need every Monday, Wednesday and Friday.

Youth Work

No youth work has been undertaken during this fiscal year

The Sandwich Round

The sandwich round has continued to be on hold during the fiscal year.

Coffee Lounge

Due to the lack of outlet for the items which our life skills training team and students are making we wanted to explore another way to safely engage with our community. Towards the end of 2021 we started an outreach 'Coffee Lounge' using space provided to us by the Light and Life Church based at Water-ma-Trout Industrial estate in our town. Offering a large space where social distancing was easy to accomplish and helping to provide a simple yet good quality range of light refreshments this has grown and become a safe haven for many individuals who would like to get out, but in a safe way. This project has continued to grow and build pace and is very much appreciated by all who come along. People who are lonely, recently widowed, young families and young people alike have and are regularly attending and feel part of the community. Further help and signposting is made available if needed and has helped many in need.

Helston & Lizard food bank

The Helston and the Lizard Foodbank has continued to meet the need in the local area and we have seen the number of those using the service during the year at 2209 people fed (809 of whom were children). The foodbank continues to be extremely well supported by local churches and Christian organisations, and many local people. Mustard Seed continues to reach out to the wider community and provide a safe haven for people who are vulnerable and in need, as individuals call into the Open Door to collect their food boxes. During the past year the need has continued to provide a delivery system for such a widespread rural area. This was put into place initially during 2021 for individuals who cannot use public transport or have no other means to collect the food. This has continued to be

Mustard Seed (SW)

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

them while aiming to help those we support to work towards gaining meaningful paid employment if at all possible.

Strategies for Achieving Objectives

1. To develop our paid staff and volunteers, ensuring training is accessible, consistent, regular and documented, through the on-going development of a specific training programme tailored to individual's needs.
2. Ensure that all relevant documentation for our accreditation as a placement provider, policies and procedures in regard to health and safety and food hygiene and all day to day book-keeping and accounting are up to date and filed correctly.
3. To offer a good service with excellent support structures, fostering an environment of trust and acceptance which in turn encourages all those we come into contact with to gain greater self-confidence, whilst growing as individuals towards reaching their individual potential, and encouraging those we support to also help others with whom they also come into contact with.
4. As a Community space we cater for a wide and diverse spectrum of local individuals, promoting acceptance of individuals with a learning disability, individuals who have mental health issues and those experiencing homelessness. We provide a staff room, where those we support, along with the supervising staff and volunteers, can take their breaks together as we feel this helps to build strong working relationships and fosters an inclusive environment, while ensuring the community space is not overrun with people who are not customers during trading hours.
5. We want to ensure the split of those we support and paid/volunteer staff is uniform and consistent, so that Mustard Seed can provide an excellent level of support and training for those we support in a workplace environment to further develop the individual's skills, confidence and sense of self-worth.
6. We encourage the team at Mustard Seed (both those we support and those supporting) to get involved in other community based local initiatives.
7. We desire to increase the number of places available for those we support, diversifying our scope to provide support appropriate to the person, helping each individual that we support to further integrate in our local community and further afield

Staffing

We have a fantastic team of paid staff and volunteers led by the Development Manager which has steadily grown over the past thirteen years, all of whom have brought so much to Mustard Seed in terms of skills and quality of character, and we would struggle to undertake all that the charity does without our team of staff and very dedicated volunteers. We are extremely blessed to have such an amazing and capable group of highly motivated and competent individuals. They fulfill roles throughout the range of activities, supporting those who are our service users. This includes the Coffee Lounge, foodbank and community space to give some examples of the work they do, and all parts of the life skills training programme. All these activities provide opportunities for those we support to work and receive training moving them forward to more independent living.

Mustard Seed (SW)

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Objectives and activities

Purposes and Aims

The aims of the charity are best expressed by way of our mission statement:—

"Mustard Seed exists to enhance physical and spiritual well-being and achieves this by demonstrating the love of God through positive community action".

This statement encompasses everything that we stand for, both the physical and spiritual. The holistic well-being of all with whom we come into contact, by demonstrating the love of God in a practical and positive way to our community, especially those who are most vulnerable. This may be through supporting an individual with learning disabilities, serving a cup of tea, supporting local businesses by buying local produce.

This is currently principally achieved through the different projects run by the Charity such as the Helston & The Lizard foodbank or our work and life skills training which Mustard Seed is engaged in with adults with learning disabilities, supporting them to achieve a greater measure of independent living, encompassing home, life and workplace skills and our Coffee Lounge which is a pop up community café that we run every Thursday at The Light and Life Centre on Water-ma-Trout industrial Estate. In addition Mustard Seed continues to provide work placement experience for students from local schools and colleges, including those training for a career in social care. We aim to do whatever it takes to show the love of God in everything we do.

Objectives for the next year

To build on the existing work of Mustard Seed by consolidating, developing and enhancing our strengths whilst proactively dealing with challenges. Key points are:

1. Continuing to develop our training programme to be specific to the work which the charity is involved in, so that our most valuable asset - that being our staff and volunteers, feel empowered to undertake their roles.
 2. Continual assessment and development of the life skills training programme which enables those we support to learn valuable life enhancing skills in a safe and nurturing environment, this being predominantly based on regular review and reassessment of each individual's needs.
 3. To review of all relevant policies and procedures, to ensure they are accessible and communicated to all who need to know.
 4. To provide a hygienic, safe, inviting and value for money experience to all who use our facilities
 5. To actively show the love of Christ to our community by developing and getting involved in, social enterprise initiatives.
 6. To ensure our foodbank is relevant and meeting the need of those who require it.
 7. To show our local community that what we have to offer is more than a community space offering a foodbank, but that through various community projects using food as a medium, Mustard Seed endeavours to show the Love of Jesus in various practical ways and to operate in an ethically sound and healthy way promoting the use of local suppliers wherever we can, cooking all our products from scratch and encouraging those we support to learn the skills to help themselves and those around
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Mustard Seed (SW)

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Structure, governance and management

Governing Document

The organisation is a charitable company limited by guarantee as defined by the companies' act 2006, incorporated on 10th March 2008 and registered as a charity 9th December 2008. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up through insolvency members are required to contribute an amount not exceeding £1.

Organisational Structure

Mustard Seed (SW) has a Board of Trustees/Directors currently consisting of six members with voting rights who meet approximately four times a year. The Development Manager, although not a trustee/director, is present at these meetings reporting back to the Board, taking to them recommendations for the advancement of the charity, and then bringing the Board's decisions back to the staff and volunteers for implementation. The practical day to day running decisions are delegated to the Development Manager (assisted by the Administration team working with him) within the framework decided by the Board. It is his responsibility to ensure the development of the team and delivery of the charities objectives. Members of the board frequently call in and are in any case constantly available to give advice and, where necessary, give direction on any matter that may arise.

Recruitment and Appointment of the Board of Trustees/Directors

The directors of the company are also the charity trustees for the purposes of charity law and under the company's articles are known as the Board of Trustees/Directors.

Under the requirements of the Memorandum and Articles of Association at each annual general meeting one third of the members of the Board shall retire by rotation being able to present themselves for re-election. All members of the Board give their time voluntarily and receive no benefits from the charity for their services as a director.

Trustee Induction and Training

Trustees are selected for their skill set and therefore what they bring into and can offer the organisation is the primary concern. They are encouraged to spend time on the 'shop floor' both during the initial part of their appointment to absorb the ethos and method of operation of the charity and subsequently in order to stay personally informed of developments at grass roots level.

Related Parties

Mustard Seed (SW) is an independent charity and not affiliated to any other organisation. It works with other bodies (statutory and voluntary) to provide services to those needing them. This includes local Christian Churches, local authority Adult Care & Support, local schools/colleges, St Petroc's homeless charity, The Lizard C.H.I.L.D. Trust, CAP, Citizens Advice and 'We are with you'.

Further to this Mustard Seed (SW) operates and manages a foodbank as one of the charities projects by working in partnership with the Trussell Trust.

Mustard Seed (SW)

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name Mustard Seed (SW)

Charity registration number 1127110

Company registration number 06528767

Principal office and registered office 14 Wendron Street
Helston
Cornwall
TR13 8PS

The trustees

Mrs M Burnett
Mr E Bell (Resigned 1 August 2023)
Mr A Hill
Ms E James
Mr D Terry
Mrs J Colverson

Accountants

Paul & Maundrell Limited
Chartered Accountants
The Athenaeum
Kimberley Place
Falmouth
Cornwall
TR11 3QL

Mustard Seed (SW)

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2023

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COMPANY REGISTRATION NUMBER: 06528767
CHARITY REGISTRATION NUMBER: 1127110

Mustard Seed (SW)
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2023

PAUL & MAUNDRELL LIMITED

Chartered Accountants
The Athenaeum
Kimberley Place
Falmouth
Cornwall
TR11 3QL