

Meanwhile Foundation

(a private company limited by guarantee)

Unaudited

Trustees' Report and Financial Statements

For the Year Ended 31st December 2022

Registered Charity Number 1151901

Meanwhile Foundation
Trustees' Report and Financial Statements
Year Ended 31st December 2022

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Meanwhile Foundation
Company Information
Year Ended 31st December 2022

The Board of Trustees	Mr D S Alcock Mr A Hearn Mr M Dibben Miss J Tsang Mrs Emily Berwyn Mr K White Ms Gabriela Spangenthal
Company Registered Number	08251662
Charity Registered Number	1151901
Registered Office	C/o Anthony Collins Solicitors 134 Edmund Street Birmingham B3 2ES
Independent Examiner	Annatrice Limited Chartered Certified Accountant Registered Auditor 10, The Thoroughfare Harleston Norfolk IP20 9AX
Solicitor	Anthony Collins Solicitors 134 Edmund Street Birmingham B3 2ES

Meanwhile Foundation
Trustees' Annual Report
Year Ended 31st December 2022

The Trustees (who are also directors of the charity for the purposes of the Companies Act) present their annual report together with the financial statements of Meanwhile Foundation (the company) for the ended 31st December 2022. The Trustees confirm that the financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the Statement of Recommended Practice: "Accounting and Reporting by Charities" (FRS 102).

Since the company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic and Director's Report) Regulations 2013 is not required.

The trustees have complied with the duty in Section 17 (5) of the 2011 Charities Act to have paid due regard to guidance issued by the Charity Commission in relation to the activities being for the public benefit.

Structure, governance and management

The charity is a company limited by guarantee, incorporated on 12 October 2012 and registered as a charity on 3 May 2013. The charity's reference and administrative details are set out on the legal and administrative page. 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.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

Mr D S Alcock
Mr A Hearn
Mr M Dibben
Miss J Tsang
Mrs Emily Berwyn
Mr K White
Ms Gabriela Spangenthal (appointed May 2022)

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Recruitment, appointment & terms of office of Trustees

Meanwhile Foundation has a board of trustees as listed above. Trustees are recruited on the basis of areas of their expertise in the relevant sectors of property, regeneration and neighbourhood engagement. New trustees are nominated by an existing member of the board, and then require seconding to be confirmed.

The Trustees meet to agree business matters such as the formation of new partnerships or agreeing to support projects that meet the Company Objectives.

Trustee induction & training

All trustees are now already familiar with the practical work of the charity. The charity has a strong and experienced board that it wishes to develop and expand. Induction procedures are in place for new trustees, and mechanisms to keep all trustees abreast of developments in the sector e.g. by attending meetings, training and conferences.

Operations & staffing

Operations were carried out by trustees and staff of Meanwhile Space CIC seconded to the charity and recharged to cover costs.

Meanwhile Foundation
Trustees' Annual Report (continued)
Year Ended 31st December 2022

Risk management

The trustees regularly review and assess risks to which the charity is exposed, have prepared a risk register and have put in place systems or procedures to mitigate the risks the charity faces.

Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and expenditure, reflected in a financial controls policy.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Objectives and activities

Meanwhile Foundation exists to turn empty property costs into social value. Working with partner organisations, it supports occupiers and delivery agents by stimulating activity in empty property in which projects delivered to support the company objects. Activities include business support, space for community projects, business starts, training and skills development.

In some cases the Foundation will be engaged in grant making activities, which will be secured by way of a Grant Agreement.

The charity's objectives are the promotion for the public benefit of urban or rural regeneration in areas of social and economic deprivation (and in particular the Partnership Areas) by all of or any of the following means:

1. The relief of poverty in such ways as may be thought fit;
2. The relief of unemployment in such ways as may be thought fit, including assistance to find employment;
3. The advancement of education, training and retaining particularly among unemployed people, and providing unemployed people with work experience and support where practical and necessary;
4. The provision of financial assistance, technical assistance, or business advice or consultancy in order to provide training and employment opportunities for unemployed people in cases of financial or other charitable need through help;
 - a. in setting up their own business, or
 - b. to existing businesses;
5. The creation of training and employment opportunities by the provision of workspace, buildings and/or land for use on favourable terms;
6. The maintenance, improvement or provision of public amenities;
7. The provision or assistance in the provision of recreational facilities for the public at large and/or those who, by reasons of their youth, age, infirmity or disablement, poverty or social and economic circumstances, have need of such facilities;
8. The provision of public health facilities and childcare;
9. The promotion of public safety and prevention of crime; and
10. Such other means as may from time to time be determined subject to the prior consent of the Charity Commission;
11. To develop the capacity and skills of the members of the community in such a way that they are better able to identify, and help meet, their needs and to participate more fully in society; and
12. The promotion of any other charitable purpose.

In achieving these objects, Meanwhile Foundation engages in activities to support, facilitate and champion the temporary use of property. In so doing, the Foundation becomes the lawful tenant of 3rd Party property interests through the use of a Meanwhile Lease agreement. A Delivery Agreement or Grant Agreement is then entered into with an operator to manage and run the space so that the Company Objects are met and that risks to the Foundation are contained.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

The Foundation continued to support projects in Willesden Green through its partnership with Brent Council. The area of Willesden Green has a high level of ethnic diversity and low economic activity. This project is 2500 ft² and is known as Queens Parade. It provides space for nine start-up businesses not yet in a position to afford commercial premises on the high street. Seven out of these nine businesses are owned by women.

Meanwhile Foundation
Trustees' Annual Report (continued)
Year Ended 31st December 2022

Meanwhile Foundation continued its partnership with North Somerset Council to activate a property in Weston-Super-Mare, transformed by local artists and creatives into Weston Artspace - a community artist studio at the heart of the high street. The space is used by artists, writers, painters, designers, photographers, filmmakers, theatre companies, dancers and more using the studio space to work on their own creative projects, and hosts public events and workshops.

The Foundation has built on this partnership, activating two vacant spaces within the shopping centre for use as a bike repair workshop and e-bike store to promote active travel, and The Project Office, a café, exhibition and events space with a Weston-super-Mare regeneration focus.

Financial review

The membership base of the Foundation has remained stable at 48 subscriptions in 2022. It is hoped that work to continue to rationalise the website and to develop and promote the membership offer will build on this growth, enabling memberships to become a stable revenue stream for the charity and fund further work to achieve our charitable objectives.

Expenditure has been made to meet the governance and legal services of the foundation in supporting its charitable objects as well as continuing to develop and deliver the new business model for the charity. It is calculated that £18,000 per annum should be retained by the Foundation to cover basic operational costs of running the advice and guidance platform and pursuing further partnership opportunities.

Meanwhile Foundation had reserves and grants not yet spent totalling £38,472 (2021: £28,319) at the end of the accounting period.

Reserves Policy

As detailed in the Foundation's memorandum and articles of association, its policy is to accumulate income in order to set aside funds for special purposes or reserves against future expenditure.

Plans for the future

Review of business function

As the meanwhile use industry continues to evolve, the Meanwhile Foundation is reviewing its operational structure and business model to ensure it continues to meet the needs of its communities. Trustees are working with external consultants on a strategy for this new phase of the charity's development.

Continue existing partnerships

During this review period, the Meanwhile Foundation will continue to hold the lease on Queens Parade in Willesden Green, continuing its support of start-up enterprise in Brent and the activation of local high streets.

The Foundation will also continue its partnership with North Somerset council, enabling Weston Artspace, the bike repair workshop and The Project Office to establish and grow.

Trustees' Responsibility Statement

Charity law requires the trustees to prepare financial statements for each financial year, which show a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Meanwhile Foundation
Trustees' Annual Report (continued)
Year Ended 31st December 2022

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

This report was approved by the Trustees on 25/09/2023 and signed on their behalf by:



Emily Berwyn (Sep 25, 2023 11:59 GMT+1)

Mrs Emily Berwyn
Trustee

**Independent Examiner's Report
to the Trustees of the Meanwhile Foundation
Year Ended 31st December 2022**

I report on the financial statements of the company for the year ended 31st December 2022 set out on pages 6 to 12.

This report is made solely to the charity's Trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Respective responsibilities of the trustees and the examiner

The charity's trustees, who are also the directors of the company for the purposes of company law, are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Act) and that an independent examination is needed.

Having satisfied myself that the company is not subject to audit under charity or company law and is eligible for independent examination, it is my responsibility to:

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

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in, any material respect, the requirements:
- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard in the UK and Republic of Ireland (FRS 102) and in other respects comply with the accounting requirements of Section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended practice: Accounting and Reporting by Charities have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Anthony James Brice MEng (Hons) FCCA, Director
Annatrice Limited
Chartered Certified Accountant, Registered Auditor
10, The Thoroughfare
Harleston
Norfolk
IP20 9AX

25/09/2023

Meanwhile Foundation
Statement of Financial Activities
(Incorporating Income & Expenditure Account)
Year Ended 31st December 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Incoming Resources					
From generated funds					
Grants and donations	2	-	-	-	-
Investment income	3	-	-	-	-
Charitable activities	4	<u>45,137</u>	-	<u>45,137</u>	<u>12,088</u>
Total incoming Resources		<u>45,137</u>	-	<u>45,137</u>	<u>12,088</u>
Resources Expended					
Charitable activities					
Direct charitable Expenditure	5	23,559	-	23,559	-
Costs of generating funds					
Governance and admin costs	6	<u>11,425</u>	-	<u>11,425</u>	<u>12,227</u>
Total resources expended		<u>34,984</u>	-	<u>34,984</u>	<u>12,227</u>
Net (outgoing)/incoming Resources		10,153	-	10,153	(139)
Transfers between funds		-	-	-	-
Net movement in Funds		10,153	-	10,153	(139)
Reconciliation of Funds					
Balances brought forward		<u>28,319</u>	-	<u>28,319</u>	<u>28,458</u>
Balances carried forward		<u>38,472</u>	-	<u>38,472</u>	<u>28,319</u>

The charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing.

The notes on pages 9 to 13 form part of these financial statements.

Meanwhile Foundation

Balance Sheet

Year Ended 31st December 2022

		2022		2021	
	Note	£	£	£	£
Current assets					
Debtors	9	21,809		16,806	
Cash at bank and in hand		<u>27,872</u>		<u>19,626</u>	
		<u>49,681</u>		<u>36,432</u>	
Creditors:					
Amounts falling due within one year	10	<u>(11,209)</u>		<u>(8,113)</u>	
Total assets less					
Current liabilities			<u>38,472</u>		<u>28,319</u>
Represented by:					
Restricted funds	11		-		-
Unrestricted funds			<u>38,472</u>		<u>28,319</u>
			<u>38,472</u>		<u>28,319</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st December 2022 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies

These financial statements were approved by the trustees on 25/09/2023 and are signed on their behalf by;


[Emily Berwyn \(Sep 25, 2023 11:59 GMT+1\)](#)
 Mrs Emily Berwyn
 Trustee

Meanwhile Foundation
Notes to the Financial Statements
Year Ended 31st December 2022

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

a) Basis of accounting

The charity is a private company limited by guarantee registered in England and Wales and governed in accordance with its articles of association. The address of the registered office is given in the charity information page of these financial statements. The nature of the charity's operations and principal activities are described in the Trustees' Report. The members of the company are the Trustees named on the company information page. In the event of the company being wound up the liability in respect of the guarantee is limited to £1 per member of the company.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 Republic of Ireland (FRS 102) (effective 1st January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The financial statements are prepared on a going concern basis under the historical cost convention in sterling which is the functional currency of the charity

b) Fund accounting

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

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Surpluses on restricted funds are made available to other funds in the furtherance of the objectives of the charity as a whole.

c) Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Voluntary income is received by way of donations and gifts and is included in full in the SOFA when receivable.

Grants and donations are recognised when receivable.

Investment income along with any recoverable income tax is recorded when receivable.

Gift aid reclaimable on donations to the charity is included with the amount received.

d) Resources expended

Expenditure is recognised in the accounts on an accruals basis and includes any irrecoverable VAT.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Meanwhile Foundation
Notes to the Financial Statements (continued)
Year Ended 31st December 2022

1. Accounting policies (continued)

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

e) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

f) Impairment

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount.

Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

g) Provisions

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

h) Taxation

Meanwhile Foundation is a registered charity undertaking only charitable activities and is therefore exempt from direct taxation. It is unable to reclaim value added tax, which is included under the various relevant expenditure headings.

2. Grants and donations

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2021 £
Other grants	-	-	-

3. Investment Income

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2021 £
Bank interest	-	-	-

4. Incoming Resources from Charitable Activities

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2021 £
Partnership membership fees	2,434	-	12,088
Training and facilitation	40,903	-	-
Other	<u>1,800</u>	-	-
	<u>45,137</u>	-	<u>12,088</u>

Meanwhile Foundation
Notes to the Financial Statements (continued)
Year Ended 31st December 2022

5. Charitable Expenditure

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	<i>Total Funds 2021 £</i>
Training and facilitation	<u>23,559</u>	-	-
	<u>23,559</u>	-	-

6. Governance and Administration Costs

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	<i>Total Funds 2021 £</i>
Insurance	1,571	-	1,329
Bank charges	72	-	993
Accountancy	913	-	913
Legal fees	-	-	182
Recharge of seconded staff	7,200	-	7,874
Advertising	-	-	900
Computing	1,183	-	-
Sundry expenses	<u>486</u>	-	<u>36</u>
	<u>11,425</u>	-	<u>12,227</u>

7. Trustees

None of the trustees (or any persons connected with them) received any remuneration or reimbursed expenses during the year.

8. Employees

There were no employees (2021: nil) during the year.

9. Debtors

	2022 £	2021 £
Trade debtors	5,003	-
Other debtors	16,806	16,806
Prepayments and accrued income	-	-
	<u>21,809</u>	<u>16,806</u>

10. Creditors: Amounts falling due within one year

	2022 £	2021 £
Trade creditors	10,296	7,200
Other creditors	-	-
Accruals and deferred income	<u>913</u>	<u>913</u>
	<u>11,209</u>	<u>8,113</u>

Meanwhile Foundation
Notes to the Financial Statements (continued)
Year Ended 31st December 2022

11. Summary of Funds

	Balance at 1st January 2022 £	Incoming £	Outgoing & Transfers £	Balance at 31st December 2022 £
Restricted funds	-	-	-	-
Unrestricted general funds	<u>28,319</u>	<u>45,137</u>	<u>(34,984)</u>	<u>38,472</u>
	<u>28,319</u>	<u>45,137</u>	<u>(34,984)</u>	<u>38,472</u>

12. Analysis of net assets between restricted and unrestricted funds

	Tangible Fixed Assets £	Other Net Assets £	2022 Total £
Restricted funds	-	-	-
Unrestricted funds	-	<u>38,472</u>	<u>38,472</u>
	-	<u>38,472</u>	<u>38,472</u>

13. Financial Instruments

	2022 £	2021 £
Financial assets measured at amortised cost	-	-
Financial liabilities measured at amortised cost	-	-

Financial assets measured at amortised cost comprise debtor excluding prepayments and accrued income. Financial liabilities measured at amortised cost comprise creditors excluding accruals and deferred income.

14. Related Parties

Included within governance costs are legal fees of nil (2021: £145) paid to Anthony Collins Solicitors LLP, an organisation in which Mr D Alcock is a partner. Mr D Alcock is also a trustee of Meanwhile Foundation.

Also included within resources expended are recharged personnel and direct charitable expenditure costs of £30,759 inc VAT (2021: £7,874) from Meanwhile Space CIC, a social enterprise connected to Meanwhile Foundation. At the balance sheet date the charity owed Meanwhile Space CIC £10,296 inc VAT (2021: £7,200) for these services.

Including within income from charitable activities are sales to Meanwhile Space CIC for training services totalling £5,003 (2021: nil). At the balance sheet date the charity was owed £5,003 (2021: £nil) by Meanwhile Space CIC for these services.

£16,806 (2021: £16,806) was also owed by Meanwhile Space CIC for unspent amounts advanced for delivery of the Open Doors project and this balance is included within other debtors.

Meanwhile Foundation
Notes to the Financial Statements (continued)
Year Ended 31st December 2022

15. Comparative Statement of Financial Activity

Unrestricted		Restricted Funds £	Total Funds £	Total Funds 2021 £	Funds 2020 £
	Note				
<u>Incoming Resources</u>					
From generated funds					
Grants and donations	3	-	-	-	35,000
Investment income	4	-	-	-	-
Charitable activities	5	<u>12,088</u>	-	<u>12,088</u>	<u>1,081</u>
Total incoming Resources		<u>12,088</u>	-	<u>12,088</u>	<u>36,081</u>
<u>Resources Expended</u>					
Charitable activities					
Direct charitable Expenditure	6	-	-	-	30,291
Surplus grant income repayable	6	-	-	-	78,167
Costs of generating funds					
Governance and admin costs	7	<u>12,227</u>	-	<u>12,227</u>	<u>23,462</u>
Total resources expended		<u>12,227</u>	-	<u>12,227</u>	<u>131,920</u>
Net (outgoing)/incoming Resources		(139)	-	(139)	(95,839)
Transfers between funds		-	-	-	-
Net movement in Funds		(139)	-	(139)	(95,839)
Reconciliation of Funds					
Balances brought forward		<u>28,458</u>	-	<u>28,458</u>	<u>124,297</u>
Balances carried forward		<u>28,319</u>	-	<u>28,319</u>	<u>28,458</u>











MWF accounts 31-12-22 final

Final Audit Report

2023-09-25

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-  Signer anthony@annatrice.co.uk entered name at signing as Anthony Brice
2023-09-25 - 11:13:21 AM GMT- IP address: 80.44.75.82
-  Document e-signed by Anthony Brice (anthony@annatrice.co.uk)
Signature Date: 2023-09-25 - 11:13:23 AM GMT - Time Source: server- IP address: 80.44.75.82
-  Agreement completed.
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