

Charity Registration No. 1151926

Company Registration No. 07294713 (England and Wales)

THE C.R.U.M.B.S. PROJECT
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

tc accounts • tax • legal • financial planning

10 Bridge Street
Christchurch
Dorset
BH23 1EF

THE C.R.U.M.B.S. PROJECT

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LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	D Eyre	
	C Wakefield	
	Professor P Jones MBE	
	Mr J Stovold	
	S Howard	
	S Murcer	
	S Durrans	
	Mr M Collinge	(Appointed 7 September 2021)
	Mr S Thomas	(Appointed 18 November 2021)
	Mr S P Thomas	(Appointed 18 November 2021)
	Mrs Heather Hartwell	(Appointed 11 April 2022)
Secretary	S Durrans	
Charity number	Charity Registration No. 1151926	
Company number	07294713	
Principal address	20A Hibberd Way Bournemouth Dorset England BH10 4EP	
Registered office	10 Bridge Street Christchurch Dorset BH23 1EF	
Independent examiner	TC Group 10 Bridge Street Christchurch Dorset BH23 1EF	

THE C.R.U.M.B.S. PROJECT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees presents it's report and financial statements for the year ended 31 December 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The charitable company's objects are "the promotion of education and social inclusion of disadvantaged individuals with....by providing learning and training designed to assist in progress towards better employment and a more independent life through vocational training...".

The policies adopted in furtherance of these objects are through providing professionally recognised training in catering, housekeeping and administration that provides opportunity for trainees to achieve Institute of Hospitality endorsed awards at foundation certificate, certificate and diploma levels. Education and social inclusion through training is key to fulfilling the charities objectives and all activities are measured against those objectives and there has been no change in these during the year.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charitable company should undertake.

The trustees are mindful of the requirements for meeting the public benefit test. The charity provides pre-employment professional and vocational education and training for those with mental illness, stabilised addiction and a range of learning disabilities while providing a food service to the local community. It is felt this satisfies such criteria.

Achievements and performance

Crumbs is a small charity that has, along with the wider charity sector, been impacted by the pandemic over a prolonged period of time. The need to rethink, refocus and re-engineer the work of the charity has been essential to ensure both its long term resilience and that it can meet its charitable objectives in the post Covid, economic and social environment.

The transition to the renewed focus on education and training has continued during the course of the year where action to secure a more resilient long-term funding position continues to be an overarching objective. The appointment of a part-time fundraising and project officer is assisting in securing that objective. The focus of the fundraising is moving towards securing sponsorship opportunities for trainees rather than capital grants. This to ensure the funding can be spent on the training activities rather than on the acquisition of assets.

Further activities in support of the trainees move towards independent living and employment have been in continuing the development of digital training. This is to enhance and extend the training experience and to better support the trainees in interacting and interfacing with the digital technology essential to be able to maintain an independent lifestyle.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Financial review

The unrestricted funds on the income and expenditure account shows a surplus of £51,814 for the year after depreciation of capital equipment of £11,871.

In addition a further £6,919 was spent on new capital equipment in the year.

The restricted funds of £14,315 have been reduced by an unspent grant of £17,325 returned to donor for a vehicle purchase that was not required.

The restricted funds income does not include £53,043 of deferred grant income mainly relating to future staffing costs, compared with £88,842 for the previous year.

The charity has received Government interventions in relation to furlough payments whilst closed and a local authority recovery grant totalling £53,061.

It is the policy of the charitable company that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charitable company's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees consider £150,000 representing approximately six months of salaries and overhead expenses is a reasonable amount to be kept as a designated contingency fund and a transfer has been made to reflect that in the balance sheet.

At the balance sheet date free reserves (unrestricted funds not represented by fixed assets or designated funds) stand at £94,366.

In view of the nature of the Project, funding reserves are considered best held as cash accounts with CAF Bank, Hodge Bank, and Shawbrook Bank.

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

The Board has developed and refined a comprehensive Risk Register (covering operational, financial, Covid -19 and legal risks).

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Non Financial Objectives 2022

To continue to review the operational structure and to ensure that it supports the aims and objectives of the charity and the wider engagement of the trainees. This includes recognising the need for continuous professional development of all involved in the charity and to be able to secure operational efficiencies in delivering the extended training opportunities.

To continue working with the local authority in relation to the current "daycare" contract and to make a significant contribution to the current strategic review of day care provision throughout the authority. This includes working with the authority to try and identify and access training funding that supports adult learners into independent living and employment.

To seek to increase the opportunities for voluntary and paid employment for those trainees who are seeking or would benefit from employment. This will be through enhancing the visibility of the work of the charity into the local hospitality sector. The provision of workplace mentors as well as work coaches to support the trainees transition into work will be a feature of this objective.

To continue to enhance the training programme through the increased scope of online learning provision, new digital training within a newly created IT suite, supported by the introduction of a new training management information system to allow a greater interaction for the trainee directly into their own learning and achievement records.

Structure, governance and management

The charitable company is a company limited by guarantee as defined by the Companies Act 2006. The charity is controlled by its governing document, a deed of trust, and constitutes a limited company.

Previously, the activities of the charitable company were undertaken through an unincorporated charity, number 1061688, 'The Crumbs Project'. Its constitution was adopted on 13th November 1996 as amended on 12th March 1997 & 7th October 1998, and was registered with the Charity Commission from 7th April 1997. The assets of the charitable trust were transferred to the charitable company on 1st June 2013. The current Memorandum and Articles were adopted in 2017.

The members of the Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

D Eyre

L Pearce (Resigned 13 September 2021)

C Wakefield

R Hogwood (Resigned 18 November 2021)

J W Rook (Resigned 13 September 2021)

Professor P Jones MBE

Mr C Brookes (Resigned 14 February 2022)

Mr J Stovold

S Howard

M Topliss (Resigned 19 February 2021)

S Murcer

S Durrans

Mr M Collinge (Appointed 7 September 2021)

Mr S Thomas (Appointed 18 November 2021)

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Mr S P Thomas	(Appointed 18 November 2021)
Mrs Heather Hartwell	(Appointed 11 April 2022)

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

The trustees keep under annual review the governance of the charity including the policies and processes to ensure good practice is maintained.

New trustees have been recruited to complement the existing skills and provide a professional vocational and educational focus.

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

Trade creditors of the company at the year end were equivalent to XX day's purchases, based on the average daily amount invoiced by suppliers during the year.

Trustees continue to appreciate the value of a strong inclusive teams consisting of staff members, volunteers, and trainees.

The Board of trustees meets bi-monthly, with additional meetings as required. During the pandemic all meetings have been held by Zoom, with an enhanced frequency including the work of subgroups, to review the charities activities and operations in the light of the pandemic, resulting in a detailed resilience and restructuring plan, since implemented.

The day to day management of the centre and the training is controlled by the Training and Development Manager supported by the Head of Professional Training.

Training and Development Manager/ Head of Centre

Ursula Boardman

Trustees are appointed for the skills and experience they can bring to the charity. On appointment they are provided with a trustee Induction Pack. Additional training is available through a number of local and national agencies including the Association of Chairs.

THE C.R.U.M.B.S. PROJECT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees' report was approved by the Board of Trustees.

.....
Professor P Jones MBE
Trustee
Dated:

THE C.R.U.M.B.S. PROJECT

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE C.R.U.M.B.S. PROJECT

I report to the Trustees on my examination of the financial statements of The C.R.U.M.B.S. Project (the charitable company) for the year ended 31 December 2021.

Responsibilities and basis of report

As the Trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charitable company's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charitable company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants (ACCA), which is one of the listed bodies.

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 charitable company as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

James Paget FCCA

TC Group

10 Bridge Street

Christchurch

Dorset

BH23 1EF

Dated:

THE C.R.U.M.B.S. PROJECT

**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 DECEMBER 2021

		Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
	Notes					
<u>Income and endowments from:</u>						
Donations and legacies	3	38,042	-	169,760	207,802	234,448
Charitable activities	4	96,251	-	-	96,251	129,619
Investments	5	6	-	-	6	1,055
Other income	6	57,128	-	-	57,128	25,625
Total income		191,427	-	169,760	361,187	390,747
<u>Expenditure on:</u>						
Charitable activities	7	139,613	-	201,652	341,265	354,772
Net incoming/(outgoing) resources before transfers		51,814	-	(31,892)	19,922	35,975
Gross transfers between funds		(145,000)	150,000	(5,000)	-	-
Net (expenditure)/income for the year/ Net movement in funds		(93,186)	150,000	(36,892)	19,922	35,975
Fund balances at 1 January 2021		228,969	-	51,207	280,176	244,201
Fund balances at 31 December 2021		135,783	150,000	14,315	300,098	280,176

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

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BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	11		41,417		46,371
Current assets					
Stocks	12	1,250		1,250	
Debtors	13	6,867		10,209	
Cash at bank and in hand		314,087		319,855	
		<u>322,204</u>		<u>331,314</u>	
Creditors: amounts falling due within one year	14	<u>(63,523)</u>		<u>(97,509)</u>	
Net current assets			258,681		233,805
Total assets less current liabilities			<u>300,098</u>		<u>280,176</u>

THE C.R.U.M.B.S. PROJECT

BALANCE SHEET (CONTINUED)

AS AT 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
Income funds					
Restricted funds	16		14,315		51,207
<u>Unrestricted funds</u>					
Designated funds	17	150,000		-	
General unrestricted funds		135,783		228,969	
			285,783		228,969
			300,098		280,176

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2021.

The Trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the 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 members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on

.....
D Eyre
Trustee

.....
Professor P Jones MBE
Trustee

Company Registration No. 07294713

THE C.R.U.M.B.S. PROJECT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

Charity information

The C.R.U.M.B.S. Project is a private company limited by guarantee incorporated in England and Wales. The registered office is 10 Bridge Street, Christchurch, Dorset, BH23 1EF.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's [governing document], the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charitable company is a Public Benefit Entity as defined by FRS 102.

The charitable company has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees has a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charitable company.

1.4 Incoming resources

Income is recognised when the charitable company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charitable company has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

THE C.R.U.M.B.S. PROJECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the charitable company has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Costs of charitable activities comprise the costs of providing facilities for café, bakery and training sales together with its associated support costs.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, repairs and maintenance costs, finance etc which supports the charity's activities. All support costs are deemed to relate to the costs of café, bakery and training sales, any costs related to other income methods are deemed to be immaterial.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	in accordance with the property
Website	20% on cost
Fixtures and fittings	25% on cost
Computers	33% on cost
Motor vehicles	25% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charitable company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1 Accounting policies

(Continued)

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1 Accounting policies

(Continued)

Derecognition of financial liabilities

Financial liabilities are derecognised when the charitable company's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charitable company's accounting policies, the Trustees is required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

3 Donations and legacies

	Unrestricted funds general 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
Donations and gifts	38,042	-	38,042	16,233
Grants	-	169,760	169,760	218,215
	38,042	169,760	207,802	234,448
For the year ended 31 December 2020	45,233	189,215		234,448
Donations and gifts				
Other	38,042	-	38,042	16,233
	38,042	-	38,042	16,233
Grants receivable for core activities				
General grants	-	-	-	29,000
For specific salaries and staff costs	-	75,136	75,136	37,053
For catering assistant salaries	-	4,167	4,167	6,667
For general core costs (including salaries)	-	22,500	22,500	14,161
For general salaries and staff costs	-	-	-	102,176
For Outreach salaries	-	63,102	63,102	2,333
For purchase of toys and food boxes	-	-	-	5,000
For purchase of new van	-	(17,325)	(17,325)	17,325
For training & mentoring	-	17,180	17,180	4,500
For purchase of server	-	5,000	5,000	-
	-	169,760	169,760	218,215

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

4 Charitable activities

	2021 £	2020 £
Sales within charitable activities	13,489	35,807
Services provided under contract	82,762	92,357
Other income	-	1,455
	<u>96,251</u>	<u>129,619</u>

5 Investments

	Unrestricted funds general 2021 £	Total 2020 £
Interest receivable	6	1,055
	<u>6</u>	<u>1,055</u>

6 Other income

	Unrestricted funds general 2021 £	Total 2020 £
Net gain on disposal of tangible fixed assets	4,067	-
Covid-19 Job Retention Scheme Grants	53,061	25,625
	<u>57,128</u>	<u>25,625</u>

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

7 Charitable activities

	2021 £	2020 £
Staff costs	229,293	248,118
Cost of goods sold	6,354	10,804
Advertising	2,370	4,502
Cleaning	3,694	5,913
Repairs & maintenance	5,964	7,578
Heat & light	4,976	7,066
Uniforms & laundry	3,727	701
Rent	13,500	13,203
Rates	1,297	1,341
Other charitable expenditure	53,682	35,984
	<u>324,857</u>	<u>335,210</u>
Share of support costs (see note 8)	13,408	16,562
Share of governance costs (see note 8)	3,000	3,000
	<u>341,265</u>	<u>354,772</u>
Analysis by fund		
Unrestricted funds - general	139,613	189,562
Restricted funds	201,652	165,210
	<u>341,265</u>	<u>354,772</u>
For the year ended 31 December 2020		
Unrestricted funds - general	189,562	
Restricted funds	165,210	
	<u>354,772</u>	

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

8 Support costs

	Support costs £	Governance costs £	2021 £	2020 £
Accountancy	2,143	3,000	5,143	6,149
Bookkeeping	2,819	-	2,819	3,204
Legal, professional & consultancy fees	8,446	-	8,446	10,209
	<u>13,408</u>	<u>3,000</u>	<u>16,408</u>	<u>19,562</u>
Analysed between Charitable activities	<u>13,408</u>	<u>3,000</u>	<u>16,408</u>	<u>19,562</u>

9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charitable company during the year.

10 Employees

Number of employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
	<u>16</u>	<u>16</u>

Employment costs

	2021 £	2020 £
Wages and salaries	<u>229,293</u>	<u>248,118</u>

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

11 Tangible fixed assets	Leasehold improvements	Website	Fixtures and fittings	Computers	Motor vehicles	Total
Cost	£	£	£	£	£	£
At 1 January 2021	69,404	1,469	139,101	11,557	28,160	249,691
Additions	-	-	-	6,919	-	6,919
At 31 December 2021	69,404	1,469	139,101	18,476	28,160	256,610
Depreciation and impairment						
At 1 January 2021	35,850	1,469	128,900	11,557	25,546	203,322
Depreciation charged in the year	6,940	-	4,277	-	654	11,871
At 31 December 2021	42,790	1,469	133,177	11,557	26,200	215,193
Carrying amount						
At 31 December 2021	26,614	-	5,924	6,919	1,960	41,417
At 31 December 2020	33,554	-	10,202	-	2,615	46,371

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

12 Stocks

	2021	2020
	£	£
Finished goods and goods for resale	1,250	1,250
	<u> </u>	<u> </u>

13 Debtors

	2021	2020
	£	£
Amounts falling due within one year:		
Trade debtors	895	1,840
Other debtors	4,265	4,265
Prepayments and accrued income	1,707	4,104
	<u> </u>	<u> </u>
	6,867	10,209
	<u> </u>	<u> </u>

14 Creditors: amounts falling due within one year

	Notes	2021	2020
		£	£
Other taxation and social security		6,370	3,527
Deferred income	15	53,043	88,842
Trade creditors		600	600
Other creditors		-	1,030
Accruals and deferred income		3,510	3,510
		<u> </u>	<u> </u>
		63,523	97,509
		<u> </u>	<u> </u>

15 Deferred income

	2021	2020
	£	£
Other deferred income	53,043	88,842
	<u> </u>	<u> </u>

£64,334 of 2020 deferred income was released in the year. £26,034 of income received in the year has been deferred to 2022.

THE C.R.U.M.B.S. PROJECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			
	Balance at 1 January 2021	Incoming resources	Resources expended	Transfers Balance at 31 December 2021
	£	£	£	£
Co-op funding - core costs (excluding salaries)	8,937	-	-	8,937
Allis Int. & Ferndown GC - core costs (excluding salaries)	2,943	-	-	2,943
Alice Ellen Cooper Dean Foundation - core costs (excluding salaries)	10,000	-	(10,000)	-
Talbot Village Trust - kitchen equipment, repairs and fire safety	3,430	-	(1,768)	1,662
Savoy Educational Trust - uniforms	4,500	-	(3,727)	773
Talbot Village Trust - new van	17,325	(17,325)	-	-
Local Giving Ltd - toys and food boxes	4,072	-	(4,072)	-
ETF Education & Training - funding for mentor course	-	17,180	(17,180)	-
Talbot Village Trust - new server	-	5,000	-	(5,000)
	51,207	4,855	(36,747)	14,315

£17,325 van funding which had been received last 2020 year was returned during the 2021 year. This was due to the charity no longer requiring such a van, following changes arising after the pandemic.

17 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Transfers	Balance at 31 December 2021
	£	£
Contingency fund	150,000	150,000
	150,000	150,000

THE C.R.U.M.B.S. PROJECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

18 Analysis of net assets between funds

	Unrestricted funds 2021 £	Designated funds 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
Fund balances at 31 December 2021 are represented by:					
Tangible assets	41,417	-	-	41,417	46,371
Current assets/(liabilities)	94,366	150,000	14,315	258,681	233,805
	<u>135,783</u>	<u>150,000</u>	<u>14,315</u>	<u>300,098</u>	<u>280,176</u>

19 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).