

**Support The Charity Worker**  
**Unaudited Financial Statements**  
**31 March 2022**

**BRINDLEY GOLDSTEIN LIMITED**

Chartered accountants  
103 High Street  
Waltham Cross  
Herts  
EN8 7AN

# **Support The Charity Worker**

## **Financial Statements**

**Year ended 31 March 2022**

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# Support The Charity Worker

## Trustees' Annual Report

Year ended 31 March 2022

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The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

### Reference and administrative details

<b>Registered charity name</b>	Support The Charity Worker
<b>Charity registration number</b>	1156509
<b>Principal office</b>	Flat 10 125C Clapton Common London E5 9AB

### The trustees

Mr. B Levy  
Mr. A Shelton  
Mr. S Kemelfield

<b>Independent examiner</b>	Brindley Goldstein Limited 103 High Street Waltham Cross Herts EN8 7AN
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### Structure, governance and management

The charity was constituted by trust deed dated 12th April 2014 and is a Registered Charity. The day-to-day affairs of the company are administered by the trustees.

### Risk management

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

### Objectives and activities

The promotion of the efficiency and effectiveness of charities in particular by assisting in the provision of accommodation, transport, secretarial services and guidance and support to charity workers. The above objects were continued with during the year.

### Achievements and performance

The trustees report the results for the year as follows:  
Incoming resources decreased to £972,201 (2021: £983,944).  
Grants to institutions amounted to £977,826 (2021: £988,238).

# Support The Charity Worker

## Trustees' Annual Report *(continued)*

Year ended 31 March 2022

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### Financial review

#### Reserves policy

The trustees retain reserves as necessary and where appropriate, consolidate funds in order to make more substantial grants which they feel to be appropriate.

#### Plans for future periods

The trustees anticipate that the charity will continue on a similar basis in the foreseeable future subject to satisfactory income and there are no plans for any major changes.

The trustees' annual report was approved on 26 January 2023 and signed on behalf of the board of trustees by:



Mr. A Shelton  
Trustee

# Support The Charity Worker

## Independent Examiner's Report to the Trustees of Support The Charity Worker

Year ended 31 March 2022

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I report to the trustees on my examination of the financial statements of Support The Charity Worker ('the charity') for the year ended 31 March 2022.

### Responsibilities and basis of report

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

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

### Independent examiner's statement

Since the charity'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 Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have 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 accounts to be reached.



Brindley Goldstein Limited  
Independent Examiner

103 High Street  
Waltham Cross  
Herts  
EN8 7AN

# Support The Charity Worker

## Statement of Financial Activities

Year ended 31 March 2022

		2022		2021
	Note	Unrestricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>				
Donations and legacies	4	972,201	972,201	983,944
<b>Total income</b>		<u>972,201</u>	<u>972,201</u>	<u>983,944</u>
<b>Expenditure</b>				
Expenditure on raising funds:				
Costs of fundraising	5	10,100	10,100	—
Expenditure on charitable activities	6,7	982,398	982,398	988,538
<b>Total expenditure</b>		<u>992,498</u>	<u>992,498</u>	<u>988,538</u>
<b>Net expenditure and net movement in funds</b>		<u>(20,297)</u>	<u>(20,297)</u>	<u>(4,594)</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		46,775	46,775	51,369
<b>Total funds carried forward</b>		<u>26,478</u>	<u>26,478</u>	<u>46,775</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 7 to 11 form part of these financial statements.

# Support The Charity Worker

## Statement of Financial Position

31 March 2022

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	Note	2022 £	2021 £
<b>Current assets</b>			
Cash at bank and in hand		27,808	47,075
<b>Creditors: amounts falling due within one year</b>	<b>12</b>	<u>1,330</u>	<u>300</u>
<b>Net current assets</b>		<u>26,478</u>	<u>46,775</u>
<b>Total assets less current liabilities</b>		<u>26,478</u>	<u>46,775</u>
<b>Net assets</b>		<u>26,478</u>	<u>46,775</u>
<b>Funds of the charity</b>			
Unrestricted funds		26,478	46,775
<b>Total charity funds</b>	<b>13</b>	<u>26,478</u>	<u>46,775</u>

These financial statements were approved by the board of trustees and authorised for issue on 26 January 2023, and are signed on behalf of the board by:



Mr. A Shelton  
Trustee

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The notes on pages 7 to 11 form part of these financial statements.

# Support The Charity Worker

## Statement of Cash Flows

Year ended 31 March 2022

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	<b>2022</b>	2021
	<b>£</b>	<b>£</b>
<b>Cash flows from operating activities</b>		
Net expenditure	(20,297)	(4,594)
<i>Adjustments for:</i>		
Accrued expenses/(income)	1,020	(200)
<i>Changes in:</i>		
Trade and other creditors	10	—
Cash generated from operations	(19,267)	(4,794)
Net cash used in operating activities	(19,267)	(4,794)
<b>Net decrease in cash and cash equivalents</b>	(19,267)	(4,794)
<b>Cash and cash equivalents at beginning of year</b>	47,075	51,869
<b>Cash and cash equivalents at end of year</b>	<u>27,808</u>	<u>47,075</u>

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The notes on pages 7 to 11 form part of these financial statements.

# Support The Charity Worker

## Notes to the Financial Statements

Year ended 31 March 2022

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### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Flat 10, 125C Clapton Common, London, E5 9AB.

### 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 Charities Act 2011.

### 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 of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102: Disclosures in respect of financial instruments have not been presented.

#### 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.

In the process of applying the entity's accounting policies no significant judgements or key sources of estimation were made by management that have any significant effect on the amounts recognised in the financial statements.

# Support The Charity Worker

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

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### 3. Accounting policies *(continued)*

#### 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.

#### 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.

# Support The Charity Worker

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

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### 3. Accounting policies *(continued)*

#### 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.

### 4. Donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
<b>Donations</b>				
Donations and gifts	972,201	972,201	983,944	983,944

### 5. Costs of other trading activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Costs of fundraising	10,100	10,100	—	—

### 6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Charitable activities	981,078	981,078	988,238	988,238
Support costs	1,320	1,320	300	300
	982,398	982,398	988,538	988,538

# Support The Charity Worker

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

### 7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Grant funding of activities £	Support costs £	<b>Total funds 2022 £</b>	Total fund 2021 £
Charitable activities	3,252	977,826	—	981,078	988,238
Governance costs	—	—	1,320	1,320	300
	<u>3,252</u>	<u>977,826</u>	<u>1,320</u>	<u>982,398</u>	<u>988,538</u>

### 8. Analysis of grants

	<b>2022 £</b>	2021 £
<b>Grants to institutions</b>		
Grants to institutions	977,826	988,238
Total grants	<u>977,826</u>	<u>988,238</u>

### 9. Independent examination fees

	<b>2022 £</b>	2021 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<u>1,320</u>	<u>300</u>

### 10. Staff costs

The average head count of employees during the year was Nil (2021: Nil).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

### 11. Trustee remuneration and expenses

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

No trustees expenses have been incurred.

### 12. Creditors: amounts falling due within one year

	<b>2022 £</b>	2021 £
Accruals and deferred income	1,320	300
Other creditors	10	—
	<u>1,330</u>	<u>300</u>

# Support The Charity Worker

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

### 13. Analysis of charitable funds

#### Unrestricted funds

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
General funds	<u>46,775</u>	<u>972,201</u>	<u>(992,498)</u>	<u>26,478</u>

	At 1 April 2020 £	Income £	Expenditure £	At 31 March 2021 £
General funds	<u>51,369</u>	<u>983,944</u>	<u>(988,538)</u>	<u>46,775</u>

### 14. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2022 £
Current assets	27,808	27,808
Creditors less than 1 year	<u>(1,330)</u>	<u>(1,330)</u>
<b>Net assets</b>	<u>26,478</u>	<u>26,478</u>

	Unrestricted Funds £	Total Funds 2021 £
Current assets	47,075	47,075
Creditors less than 1 year	<u>(300)</u>	<u>(300)</u>
<b>Net assets</b>	<u>46,775</u>	<u>46,775</u>

### 15. Analysis of changes in net debt

	At 1 Apr 2021 £	Cash flows £	At 31 Mar 2022 £
Cash at bank and in hand	<u>47,075</u>	<u>(19,267)</u>	<u>27,808</u>