

Registered Charity Number: 1169048

Care4Calais

(a Charitable Incorporated organisation "CIO")

Annual Report and Financial Statements

for the year ended 30 September 2020

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Care4Calais

Reference and Administrative Details

Trustees

Trustees who served during the year and up to the date of this report were as follows:

Donna Leech	
Clare Moseley	
Sarah Wing	
Emma Mort	(Appointed 25 February 2021)
Sue Jex	(Appointed 22 July 2021)

Principal Office

Apartment 4307
Beetham Tower
301 Deansgate
Manchester
M3 4LX

Charity Registration Number

Registered as a Charitable Incorporated Organisation
"CIO" in England and Wales charity number 1169048

Registered as an association in France number
W626003482

Independent Examiner

Laura Masheder FCA, DChA
Garbutt & Elliott LLP
Triune Court
Monks Cross Drive
York
YO32 9GZ

Bankers

The Co-operative Bank p.l.c.
P.O. Box 101
1 Balloon Street
Manchester
M60 4EP

Solicitors

Farrer & Co LLP
66 Lincoln's Inn Fields
London
WC2A 3LH

Report of the Trustees for the year ended 30 September 2020

The Trustees present their report and the independently examined financial statements for the year from 1 October 2019 to 30 September 2020. Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the charity's trust deed and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102 (effective 1 January 2019).

Reference and administrative details

Page 1 of these financial statements comprises part of the Trustees report and includes these details.

Objectives and activities

Purposes and aims

Care4Calais is established with the charitable objects of the relief and assistance of people in need, in particular but not exclusively victims of war, natural disaster, trouble or catastrophe by such means as the Trustees think fit, in particular but not exclusively by the provision of food, water, shelter, healthcare and legal support.

The Trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The Trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the Trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives that have been set.

Our Volunteers

Care4Calais is a volunteer led charity with Trustees taking key management roles and volunteers fundraising and delivering services on the ground. From time to time the charity has recruited paid individuals to act as co-ordinators who have worked alongside our Trustees and volunteers.

During the year the charity had over 1,000 volunteers in France and around 500 volunteers in the UK this includes the Trustees.

Structure, governance and management

The organisation is a charitable incorporated organisation constituted under the foundation model and was registered on 5 September 2016 with the Charity Commission in England and Wales. To facilitate its work in France Care4Calais is also Registered as an association in France number W626003482.

Trustees all carry an equal vote on matters relating to the management of the charity which includes the appointment of Trustees. All Trustees give their time voluntarily and receive no benefits and do not claim personal expenses from the charity. Trustees are selected from individuals showing interest in the Charity's work and agreeing to serve to further the Charity's objects.

During the year under review the Trustees held 5 full meetings. However due to the fluidity of the work of the charity and the very active involvement of the Trustees communication of current issues, financial performance and strategic decision making can involve almost daily communications.

Care4Calais

Report of the Trustees for the year ended 30 September 2020

Structure, governance and management (continued)

The Trustees are acutely aware of the need for strong governance and transparency and as part of its operational management and risk management process have drafted and regularly review specific policies which include:

- Complaints handling
- Risk management
- Safeguarding vulnerable beneficiaries

Achievements and performance

The charity's activities focus on the provision of direct aid and social support to displaced people in the UK, France and Belgium as well as advocating for a welcoming and inclusive attitude towards refugees in the UK.

Between October 2019 and March 2020 the Charity continued its program of weekly distributions and social support in Calais, Dunkirk and Brussels, together with monthly deliveries and distributions in Paris and Caen.

On 16 March 2020, France announced its first Covid lockdown. The main impact was that many NGOs either shut down or pulled back on their activities. In Northern France refugees depend on NGOs for much of their day to day survival. Care4Calais therefore took a decision to carry on operations. After taking detailed advice in respect of covid procedures and precautions, the charity took over the majority of food provision across all sites in Calais and in Dunkirk. This meant a reduction in other services and a temporary cessation of trips to Brussels and Paris. In May some of the other NGOs began to return, and it was possible to restart distributing clothes and providing other services again, in addition to providing food.

Covid has had a massive impact on operations. Distributions must now be socially distanced and opportunities for social interaction with the refugees are reduced. This hampers the charity's work to counteract the mental health pressure of the difficult life the refugees face. There are also many new covid safety procedures which create extra work. The charity can no longer accept short term volunteers as it is necessary to reduce turnover of people in the warehouse to a minimum.

Brexit has had a critical impact on the ability of the charity to bring donations of goods over from the UK to France due to increased paperwork requirements and customs duty, particularly with respect to food. This has been exacerbated by covid isolation periods on both side of the Channel for drivers of vans. More goods are now sourced in Europe, and this has increased costs.

In July 2020 the charity began operations in the UK for the first time. Volunteers were receiving many phone calls from beneficiaries that they had met in northern France and Belgium who were now in the UK but struggling with various issues. The first step was for the charity to set up its legal assess team, which is a team of approximately 30 volunteers and 30 volunteer interpreters who work to put refugees in touch with legal aid solicitors who can help them.

Shortly after this the charity started direct aid work in several hotels around the UK where there were groups of asylum seekers who, due to massive delays in Home Office systems, were in extended hotel accommodation while they were waiting to be moved to shared houses or similar accommodation around the country. By September 2020 the charity was working in approximately 40 such hotels providing aid including clothes and phones and helping people with everyday tasks such as finding doctors and dentists, navigating public transport, and learning English.

Plans for the future

The move to operating in the UK has driven significant growth in on-the-ground operations of the charity. In the medium terms efforts will be focused on embedding appropriate systems and procedures within the UK charity, staff and volunteer development and training, and maintaining the focus of the charity on its core objectives of delivering what the refugees need the most and being there for them no matter what the challenges are.

Report of the Trustees for the year ended 30 September 2020

Principal risks and uncertainties

The Trustees have identified resources and established review systems to manage organisational risk.

The Trustees maintain a risk register of the risks faced by the Charity that is reviewed at least annually. The risk register records the risks that may arise in each area of the Charity's operations, along with the policies, systems and procedures in place to mitigate them. Risks are identified, assessed, and scored according to their likelihood and impact. Appropriate steps are then taken to mitigate them in day to day operations.

The principal risks and uncertainties faced by the Charity at the time of writing are as follows:

- Lack of income diversity as the majority of the Charity's income comes from public donations and is non-recurring
- Risk of overheating due to growth in UK operations
- The challenges of Brexit and covid, in relation to border restrictions
- The unprecedented effect of COVID-19 on donations received and the ability to implement projects internationally.

Financial review

The period under review represents the Charity's fifth full year of operation and its fourth year as a registered Charity. Donations in kind fell by 45% during the year, due to difficulties in getting goods across the border from the UK to France due to the combination of Brexit and Covid regulations. Financial donations have however increased as the public supported the Charity's moves to both support refugees in Calais despite the complex challenges of Covid, and to step in in the UK as systems there have left refugees without support and in desperate need of help in many ways. While donations in kind of food have disappeared, purchasing food has become one of the charity's biggest expenses, and many items are now sourced in Europe. As in the prior years there were increased operations costs due to taking on two full time contracted staff members in France, however, for the first time the charity has been able to ringfence some reserves for future staff costs, enabling two more staff members to be recruited for the new UK operations base.

Reserves policy

At the end of the year the Charity had reserves of £504,078, which includes stock of donated goods for distribution of £146,508 which can't be crystalised into cash funds. Approximately £99,000 has been ringfenced for future staff costs. This leaves a free reserves balance of £254,541 which represents approximately 6 months variable running costs.

The Trustees regularly review the need for free reserves and consider a level to cover 4-6 months of running costs to be appropriate.

Pay policy for senior staff

The Trustees are considered to constitute senior management and they all give their time freely to the charity. In the current financial year this enabled the charity not to employ senior paid staff and more resources could be deployed on the work of the charity.

Report of the Trustees for the year ended 30 September 2020

Fundraising

We strive to achieve the highest fundraising standards and we value our supportive funders.

The vast majority of the charity's income comes from public donations. The Trustees believe this means that the charity is working for and on behalf of real people and communities in the UK who believe in what it does and want to support refugees. However inherent in this is a risk that income is not diversified or guaranteed in the medium to long term.

We are staying up to date with developments in charity regulation, data protection and the Fundraising Preference Service (FPS) to make sure we are legally compliant and adhering to all guidelines. Our fundraisers follow the Institute of Fundraising's Code of Practice.

Trustees and their Statutory Responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material 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 operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, and the Companies Act 2006. 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.

Approved by the Trustees of the charity on 30 July 2021 and signed on its behalf by:

Clare Moseley

.....
Clare Moseley

Trustee

Independent Examiner's Report to the Trustees of Care4Calais for the year ended 30 September 2020

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 30 September 2020 which are set out in pages 7 to 17.

My examination has been undertaken so that I might state to the 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 Trustees as a body, for my examination, for this report, or for the opinions I have formed.

Respective responsibilities of Trustees and examiner

As the Trustees of the Charitable Incorporated Organisation ("CIO") you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

Since Care4Calais'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, 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 CIO as required by section 130 of the Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the accounting 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; or
4. The accounts 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)(effective 1 January 2019).

Emphasis of matter

The reader's attention should be drawn to the post balance sheet event disclosed in note 18 to these financial statements.

I have no other 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.

Laura Masheder

Laura Masheder FCA DChA

30 July 2021

For and on behalf of Garbutt & Elliott LLP

Triune Court
Monks Cross Drive
York
YO32 9GZ

Care4Calais

Statement of Financial Activities for the year ended 30 September 2020

	Notes	2020 £	2019 £
Income from:			
Donations and legacies	2	854,416	602,492
Trading income – shop takings		23,578	8,329
Investment income	3	-	34
Total income		877,994	610,855
Expenditure on:			
Charitable activities	4	(547,008)	(545,847)
Raising funds		(31,604)	(18,765)
Trading expenditure – shop costs		(7,877)	(8,600)
Total expenditure		(586,489)	(573,212)
Net income and movement in funds		291,505	37,643
Reconciliation of funds			
Total funds brought forward		212,573	174,930
Total funds carried forward	14	504,078	212,573

All of the charity's activities derive from continuing operations.

All income and expenditure in the current and comparative Statement of Financial Activities was unrestricted.

The Statement of Financial Activities includes all gains and losses recognised in the year.

Care4Calais

Balance Sheet as at 30 September 2020

	Notes	2020 £	2019 £
Fixed assets			
Tangible assets	9	4,029	3,199
Current assets			
Stocks	10	146,508	129,949
Debtors	11	25,093	-
Cash at bank and in hand	12	353,208	134,970
		524,809	264,919
Creditors: Amounts falling due within one year	13	(24,760)	(55,545)
Net current assets		500,049	209,374
Net assets		504,078	212,573
Funds of the charity:			
Unrestricted general funds		405,078	212,573
Unrestricted designated funds		99,000	-
Total funds	14	504,078	212,573

The Financial Statements were approved by the Trustees on 30 July 2021 and signed on their behalf by:

clare moseley

Clare Moseley
Trustee

The notes on pages 10 to 17 form part of these financial statements.

Statement of Cash Flows for the Year Ended 30 September 2020

	Note	2020 £	2019 £
Cash flows from operating activities			
Net cash provided by operating activities	16	222,568	33,304
Cash flows from investing activities			
Interest received		-	34
Purchase of fixed assets		(4,420)	(1,799)
Net cash (used by) investing activities		(4,420)	(1,765)
Change in cash and cash equivalents in the year		218,238	31,539
Cash and cash equivalents at the beginning of the year		134,970	103,431
Cash and cash equivalents at the end of the year		353,208	134,970

Notes to the Financial Statements for the year ended 30 September 2020

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Charity information

Care4Calis was registered on 5 September 2016 as a Charitable Incorporated Organisation under the foundation model, it is registered with the Charity Commission under charity number 1169048. The charity's principal office address is Apartment 4307 Beetham Tower, 301 Deansgate, Manchester, M3 4LX.

Accounting convention

The financial statements have been prepared on a going concern basis 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 (FRS102) (effective 1 January 2019) (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Ireland (FRS102), the Companies Act 2006 and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Charities SORP (FRS 102) rather than Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared in sterling which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

Care4Calais meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The Trustees have prepared financial projections, taking into consideration the current economic climate and its potential impact on the sources of income and planned expenditure. They have a reasonable expectation that adequate financial resources are available to enable the charity to continue in operational existence for the foreseeable future, and have adequate contingency plans in the event that income streams are reduced. Whilst the global economy has been significantly impacted by the COVID-19 virus, the charity still has reserves sufficient to meet its immediate requirements. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements..

Income

Voluntary income is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations of goods for distribution

Donated goods are recognised as income when the charity has control over the item, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably.

On receipt, donated goods are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain items of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the Trustees annual report for more information about their contribution.

Notes to the Financial Statements for the year ended 30 September 2020

1. Accounting policies (continued)

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Charitable activities - 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.

Support Costs - includes payments to advisors, providing information to refugees, supporters and the media together with sundry office and administration costs.

Governance costs - include the costs attributable to the charity's compliance with constitutional and statutory requirements.

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

Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor.

Unrestricted funds are funds received or generated for the charitable purposes generally.

Designated funds are amounts designated by the Trustees to be applied for a particular purpose.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Financial instruments

The charity 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. The Charity only has financial assets and liabilities of a kind that qualify as basic financial instruments in accordance with section 11 of FRS 102. Basic financial instruments are initially recognised at transaction value and are subsequently measured at their settlement value.

The CIO does not acquire put options, derivatives or other complex financial instruments.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity held for working capital.

Debtors

Other debtors relate to accrued income held by online fundraising platforms, this is recognised at the settlement amount due.

Prepayments are valued at the amount prepaid.

Notes to the Financial Statements for the year ended 30 September 2020

Creditors

Creditors, loans and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors, loans and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial liabilities are derecognised when, and only when, obligations are discharged, cancelled or they expire.

Amounts recognised as provisions are best estimates of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation.

Tangible fixed assets

Individual fixed assets costing £1,000 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Containers	3 years straight line
Motor vehicles	3 years straight line
Office equipment	3 years straight line

Stock

Donated items of stock held for distribution are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are 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.

There are no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

**Notes to the Financial Statements for the year ended
30 September 2020**

2. Income from donations and legacies

	Unrestricted funds general £	Total 2020 £	Total 2019 £
Donated goods for distribution	176,971	176,971	317,665
Donations	677,445	677,445	284,827
	854,416	854,416	602,492

The charity is heavily reliant on its volunteers, in accordance with the Charity SORP volunteer time has not been valued in these financial statements.

3. Investment income

	Unrestricted funds general £	Total 2020 £	Total 2019 £
Interest receivable on bank deposits	-	-	34

4. Expenditure on charitable activity

	Note	Unrestricted funds general £	Total 2020 £	Total 2019 £
Direct costs of charitable activity:				
Food clothing and equipment		390,799	390,799	418,319
Warehouse costs		66,846	66,846	58,940
Volunteer costs		18,140	18,140	20,468
Advocacy costs		31,605	31,605	18,766
Legal and professional		5,130	5,130	-
Total direct costs		512,520	512,520	516,493
Support costs allocated	5	23,888	23,889	18,561
Governance costs allocated	5	10,600	10,600	10,793
Total expenditure on charitable activity		547,008	547,008	545,847

5. Analysis of governance and support costs

Support costs	Unrestricted funds general £	Total 2020 £	Total 2019 £
Internet	1,374	1,374	427
Bookkeeping consultancy	5,800	5,800	1,750
Recruitment	2,568	2,568	1,038
Insurance	4,125	4,125	5,156
Repairs and renewals	531	531	-
Bank charges	634	634	197
Depreciation	3,590	3,590	3,540
General expenses	4,619	4,619	5,941
Subscriptions	347	347	512
Legal and professional	300	300	-
	23,888	23,888	18,561

**Notes to the Financial Statements for the year ended
30 September 2020****5. Analysis of governance and support costs (continued)**

Governance costs	Unrestricted funds general £	Total 2020 £	Total 2019 £
Examination of the financial statements	2,500	2,500	1,500
Accountancy fees paid to the Independent Examiner	1,200	1,200	
Legal fees	6,900	6,900	9,293
	10,600	10,600	10,793

6. Trustees remuneration and expenses

During the year the charity entered into following transactions with Trustees:

Clare Moseley

Historically Claire Moseley had advanced funds to the charity to facilitate it's cashflow, this loan was interest free and carried no fixed date for repayment. During the year the historical balance on this account was settled as the charity no longer needed this financial support. At the balance sheet date the amount due to Mrs C Moseley in respect of her loan account was £317 (2019 - £40,044).

No Trustees, nor any persons connected with them, have received any remuneration or other benefits from the charity during the year.

7. Independent examiner's remuneration

	2020 £	2019 £
Examination of the financial statements	2,500	1,500
Preparation of the financial statements	1,200	-

8. Taxation

Care4Calais is a registered charity and as such is a charity within the meaning of schedule 6 of the Finance Act 2010. Accordingly, the charity is potentially entitled to tax exemption under part 11 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992 in respect of income and gains arising.

**Notes to the Financial Statements for the year ended
30 September 2020**

9. Tangible fixed assets

	Office Equipment £	Motor vehicles £	Container for storage £	Total £
Cost				
At 1 October 2019	1,799	7,500	1,320	10,619
Additions	1,470	2,950	-	4,420
As at 30 September 2020	3,269	10,450	1,320	15,039
Depreciation				
At 1 October 2019	600	5,500	1,320	7,420
Charge in the year	1,090	2,500	-	3,590
As at 30 September 2020	1,690	8,000	1,320	11,010
Net book value				
At 30 September 2020	1,579	2,450	-	4,029
At 30 September 2019	1,199	2,000	-	3,199

10. Stock

	2020 £	2019 £
Stocks	146,508	129,949

11. Cash and cash equivalents

	2020 £	2019 £
Cash at bank	353,208	134,970

12. Debtors

	2020 £	2019 £
Accrued income	25,093	-

13. Creditors

	2020 £	2019 £
Trustees current account	317	40,044
Other creditors	24,443	15,501
	24,760	55,545

**Notes to the Financial Statements for the year ended
30 September 2020**

14. Funds

	Balance at 1 October 2019	Income £	Expenditure £	Balance at 30 September 2020
Unrestricted funds				
General	212,573	877,994	(586,489)	504,078

	Balance at 1 October 2018	Income £	Expenditure £	Balance at 30 September 2019
Unrestricted funds				
General	174,930	610,855	(573,212)	212,573

Designated funds

Designated funds relate to funds have been ringfenced for future staff costs to facilitate the growth and management of the charity.

15. Analysis of net assets between funds

	Unrestricted general 2020 £	Unrestricted designated 2020 £	Total funds 2020 £	Total funds 2019 £
Tangible fixed assets	4,029	-	4,029	3,199
Current assets	425,809	99,000	524,809	246,919
Current liabilities	(24,760)	-	(24,760)	(55,545)
Total net assets	405,078	99,000	504,078	212,573

All funds in the previous financial year were unrestricted and general in nature.

16. Reconciliation of net movements in funds to net cash flow from operating activities

	2020 £	2019 £
Net movement in funds	291,505	37,643
Depreciation charge	3,590	3,540
Interest income	-	(34)
(Increase) in debtors	(25,093)	-
Increase/(decrease) in creditors	(30,785)	9,633
Movement in stok	(16,559)	(17,478)
Cash inflow from operating activity	222,658	33,304

The charity had no net debt in either tis or the previous financial year.

During the year goods and services totalling £176,971 (2021 - £317,665) were gifted to the charity for distribution as needed to beneficiaries. These constitute major non cash transactions during the year.

17. Related party transactions

Other than those disclosed in note 6 there are no related party transactions in either this or the previous financial year.

Notes to the Financial Statements for the year ended 30 September 2020

18. Post balance sheet events

Subsequent to the year end there has been communication with the Charity Commission which states the intention to appoint Interim Management as part of a statutory inquiry under section 76 of the Charities Act 2011. The Interim Management will be appointed to look specifically at the governance arrangements of the charity but day to day responsibility for the management will continue to reside with the Trustees.