

THE MOWGLI TRUST

England & Wales · Charity number 1173842

Details

Status Registered

Legal form CIO

Registered 2017-07-18

Register [View on the Charity Commission register](#)

Contact

Address Mowgli Street Food
18 Queen Avenue
Castle Street
Liverpool
L2 4TX

Phone 0151708505

Email charity@mowglstreetfood.com

Activities

Objects: THE OBJECT OF THE CIO IS TO ADVANCE SUCH CHARITABLE PURPOSES (ACCORDING TO THE LAW OF ENGLAND AND WALES) AS THE TRUSTEES SEE FIT FROM TIME TO TIME, BY PROVIDING GRANTS, IN PARTICULAR, BUT NOT EXCLUSIVELY, TO ORGANISATIONS AND INDIVIDUALS IN ENGLAND AND WALES.

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Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** General Charitable Purposes
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Belgium
- Denmark
- France
- Germany
- India
- Italy
- Netherlands
- Poland
- Portugal
- Scotland
- Spain
- Sweden
- Switzerland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£766,361	£778,087	£162,105	0
2024-03-31	£681,881	£637,586	£173,831	0
2023-03-31	£556,513	£534,806	£129,536	0
2022-03-31	£426,650	£328,957	-	-
2021-03-31	£94,427	£121,458	-	-

Trustees

Name	Role	Appointed
NISHA SUJATA KATONA	Chair	2017-07-18
Ann Monk		2026-05-11
Jane Lake		2019-10-09

THE MOWGLI TRUST

England & Wales - Charity number 1173842

Accounts

The Mowgli Trust

Unaudited

Trustees' report and financial statements

For the Year Ended 31 March 2025

The Mowgli Trust

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The Mowgli Trust

Reference and administrative details of the CIO, its Trustees and advisers For the Year Ended 31 March 2025

Trustees	N S Katona J Lake M Peck
Company registered number	CE011331
Charity registered number	1173842
Registered office	Mowgli Street Food Ltd 18 Queen Avenue Castle Street Liverpool L2 4TX
Accountants	Hurst Accountants Limited Chartered Accountants 3 Stockport Exchange Stockport SK1 3GG
Bankers	Santander UK PLC 2 Triton Square Regent's Place London NW1 3AN

The Mowgli Trust

Trustees' Report For the Year Ended 31 March 2025

The Trustees present their annual report together with the financial statements of the Charitable Incorporate Organisation ("CIO") for the 1 April 2024 to 31 March 2025. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) 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).

Since the CIO qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The charity's objectives and principal activities are for the benefit of the public generally, both in the United Kingdom and overseas.

The objective of the CIO is to advance such charitable purposes (according to the law of England and Wales, and Scotland) as the trustees see fit from time to time, by providing grants and donations, in particular, but not exclusively, to organisations and individuals in England, Wales and Scotland. The charity meets these objectives by distributing donations largely received from Mowgli Street Food Limited to several institutions.

b. Public benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities and setting the grant making policy for the year.

c. Grant making policy

Grants would be considered by the trustees to be made in the areas necessary. Grants are considered by the trustees on a case by case basis.

Achievements and performance

a. Main achievements of the CIO

The Trust has raised £766k (2024: £682k) from donations received from Mowgli Street Food.

The Trust has subsequently been able to support numerous charities across the UK. The charities supported include local charities across Liverpool, Manchester, Birmingham, Oxford, Nottingham, Sheffield, Cardiff, Leicester, Leeds, Cheshire, Cheltenham, London, Brighton, Preston, Glasgow, Bristol, Edinburgh, Beverley, Bury St Edmunds, Lincoln and Chelmsford.

The Mowgli Trust

Trustees' Report (continued) For the Year Ended 31 March 2025

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the CIO has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

It is the policy of the charity to maintain sufficient free reserves to generate sufficient donations to fund their annual grants programme, and to cover the annual management. The trustees consider that the most appropriate level of free reserves in the long term is £5,000.

c. Principal risks and uncertainties

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.

d. Financial risk management objectives and policies

Net Deficit for the year was £11,726 (2024: *Net surplus of £44,295*), with retained funds of £162,105 (2024: *£173,831*) at the year end. The Statement of Financial Activities is set out on page 6.

e. Plans for future periods

The charity will continue to undertake its charitable objectives to provide grants to institutions.

Structure, governance and management

a. Constitution

The organisation is a Charitable Incorporated Organisation (CE011331), incorporated on 18 July 2017 and registered as a charity (1173842) on 18 July 2017, however the Charity didn't become operational until July 2018. The charity is governed by a document of constitution.

The day to day running of the charity is managed by the trustees.

b. Trustees

The Trustees, who served during the year and to the date of this report were:

N S Katona
M Peck
J Lake

The Mowgli Trust

Trustees' Report (continued)
For the Year Ended 31 March 2025

Structure, governance and management (continued)

c. Methods of appointment or election of Trustees

Trustees are appointed by a resolution of the trustees passed at a special meeting. The minimum number of trustees is 3. All trustees are skilled to carry out their responsibilities however if any further training is identified it will be provided.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the CIO for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the CIO and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the CIO will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the CIO's transactions and disclose with reasonable accuracy at any time the financial position of the CIO and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the CIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:

Matthew Peck

.....
M Peck
Trustee

Date: 08 Dec 2025

The Mowgli Trust

Independent examiner's report For the Year Ended 31 March 2025

Independent examiner's report to the Trustees of The Mowgli Trust ('the CIO')

I report to the charity Trustees on my examination of the accounts of the CIO for the year ended 31 March 2025.

Responsibilities and basis of report

As the Trustees of the CIO (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the CIO 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 CIO's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the CIO'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, 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:

1. accounting records were not kept in respect of the CIO as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 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).

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.

This report is made solely to the CIO's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the CIO'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 CIO and the CIO's Trustees as a body, for my work or for this report.

Signed: 

Mike Jackson

Dated: 08 Dec 2025

The Institute of Chartered Accountants in England and Wales

Hurst Accountants Limited

Chartered Accountants
3 Stockport Exchange
Stockport
SK1 3GG

The Mowgli Trust

**Statement of financial activities (incorporating income and expenditure account)
For the Year Ended 31 March 2025**

	Note	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Income from:				
Donations and legacies	4	766,361	766,361	681,881
Total income		766,361	766,361	681,881
Expenditure on:				
Raising funds		84,519	84,519	80,038
Charitable activities		693,568	693,568	557,548
Total expenditure		778,087	778,087	637,586
Net movement in funds		(11,726)	(11,726)	44,295
Reconciliation of funds:				
Total funds brought forward		173,831	173,831	129,536
Net movement in funds		(11,726)	(11,726)	44,295
Total funds carried forward		162,105	162,105	173,831

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

The notes on pages 8 to 12 form part of these financial statements.

The Mowgli Trust
Registered number: CE011331

Balance Sheet
As at 31 March 2025

	Note	2025 £	2024 £
Current assets			
Debtors	8	160,247	114,363
Cash at bank and in hand		3,658	61,268
		<u>163,905</u>	<u>175,631</u>
Creditors: amounts falling due within one year	9	(1,800)	(1,800)
Net current assets		<u>162,105</u>	<u>173,831</u>
Total net assets		<u>162,105</u>	<u>173,831</u>
Charity funds			
Restricted funds		-	-
Unrestricted funds		162,105	173,831
Total funds		<u>162,105</u>	<u>173,831</u>

The CIO was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the CIO to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Matthew Peck

.....
M Peck

Trustee
Date: 08 Dec 2025

The notes on pages 8 to 12 form part of these financial statements.

The Mowgli Trust

Notes to the Financial Statements For the Year Ended 31 March 2025

1. General information

The Mowgli Trust is a charitable incorporated organisation registered with the Charity Commission in England & Wales. The registered office address is Mowgli Street Food Ltd, 18 Queen Avenue, Castle Street, Liverpool, L2 4TX.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Mowgli Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

There are no material uncertainties about the entity's ability to continue, as all grants are only committed when funds are in place, hence the Trustees have adopted the going concern basis in preparing the financial statements.

2.3 Income

Donations are credited to the statement of financial activities once the charity has entitlement to the resources, it is certain that the resources will be received, and the monetary value can be measured with sufficient reliability.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

2.4 Expenditure

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 settlement will be required, and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accrual's basis, inclusive of any VAT which cannot be recovered.

Grants payable are payments made to third parties in the furtherance of the charitable objectives of the Charity. Grants are accounted for when either the recipient has a reasonable expectation that they will receive a grant and the trustees have agreed to pay the grant without condition, or the recipient has a reasonable expectation that they will receive a grant and any condition attaching to the grant is outside of the control of the Charity.

Governance costs are related to the governance of the charity, such as trustees' expenses and independent examination fees.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the CIO's objectives, as well as any associated support costs.

The Mowgli Trust

Notes to the Financial Statements For the Year Ended 31 March 2025

2. Accounting policies (continued)

2.5 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.6 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.7 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the CIO anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.8 Financial instruments

The CIO 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.

2.9 Fund accounting

Funds held by the charity are either:

- Unrestricted funds which can be used in accordance with the charitable objectives at the discretion of the trustees;
- Restricted funds which can only be used for a particular restricted purpose within the charitable objectives.

3. Critical accounting estimates and areas of judgement

The trustees believe that estimates and assumptions do not have a significant risk of causing a material difference to the carrying amounts of assets and liabilities within the next financial year.

The Mowgli Trust

**Notes to the Financial Statements
For the Year Ended 31 March 2025**

4. Income from donations and legacies

	Unrestricted funds 2025 £	Total funds 2025 £
Donations	766,361	766,361
	<u>766,361</u>	<u>766,361</u>
	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Donations	681,881	681,881
	<u>681,881</u>	<u>681,881</u>

5. Analysis of expenditure by activities

	Governance costs 2025 £	Grants and donations paid 2025 £		Total funds 2025 £
Other costs	4,095	689,473	=	693,568
	<u>4,095</u>	<u>689,473</u>	<u>=</u>	<u>693,568</u>
	<i>Governance costs 2024 £</i>	<i>Grants and donations paid 2024 £</i>		<i>Total funds 2024 £</i>
Other costs	2,048	555,500	=	557,548
	<u>2,048</u>	<u>555,500</u>	<u>=</u>	<u>557,548</u>

The Mowgli Trust

**Notes to the Financial Statements
For the Year Ended 31 March 2025**

6. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £1,800 (2024 - £1,800).

7. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year, no Trustee expenses have been incurred (2024 - £NIL).

8. Debtors

	2025 £	2024 £
Prepayments and accrued income	<u>160,247</u>	<u>114,363</u>

9. Creditors: Amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	<u>1,800</u>	<u>1,800</u>

10. Summary of funds

Summary of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Balance at 31 March 2025 £
General funds	<u>173,831</u>	<u>766,361</u>	<u>(778,087)</u>	<u>162,105</u>

Summary of funds - prior year

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
General funds	<u>129,536</u>	<u>681,881</u>	<u>(637,586)</u>	<u>173,831</u>

The Mowgli Trust

Notes to the Financial Statements
For the Year Ended 31 March 2025

11. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Total funds 2025 £
Current assets	163,905	163,905
Creditors due within one year	(1,800)	(1,800)
	<u> </u>	<u> </u>

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Current assets	175,631	175,631
Creditors due within one year	(1,800)	(1,800)
	<u> </u>	<u> </u>

12. Related party transactions

N S Katona and M Peck are directors of Mowgli Street Food Limited. During the year the charity received donations from Mowgli Street Food Limited of £766,361 (2024: £681,881). An amount of £160,247 (2024: £114,363) was outstanding at the year and is included within other debtors.



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Parties involved with this document

Document processed	Party + Fingerprint
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Mon, 8th Dec 2025 10:24:02 GMT	Document emailed to mike.jackson@hurst.co.uk
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Mon, 8th Dec 2025 11:45:59 GMT	This envelope has been signed by all parties (149.107.64.226)
Mon, 8th Dec 2025 11:45:59 GMT	Signed document confirmation emailed to matthew@mowglistreetfood.com (149.107.64.226)
Mon, 8th Dec 2025 11:45:59 GMT	Signed document confirmation emailed to mike.jackson@hurst.co.uk (149.107.64.226)

Mon, 8th Dec 2025 11:45:59 GMT

Signed document confirmation emails have been sent to all parties.

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THE MOWGLI TRUST

England & Wales - Charity number 1173842

Accounts

The Mowgli Trust
(A Company Limited by Guarantee)

Unaudited

Trustees' report and financial statements

For the Year Ended 31 March 2024

The Mowgli Trust
(A Company Limited by Guarantee)

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The Mowgli Trust
(A Company Limited by Guarantee)

Reference and administrative details of the Company, its Trustees and advisers
For the Year Ended 31 March 2024

Trustees	N S Katona J Lake M Peck
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Charity registered number	1173842
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Accountants	Hurst Accountants Limited Chartered Accountants 3 Stockport Exchange Stockport SK1 3GG
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The Mowgli Trust
(A Company Limited by Guarantee)

Trustees' Report
For the Year Ended 31 March 2024

The Trustees present their annual report together with the financial statements of the Company for the year 1 April 2023 to 31 March 2024. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) 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).

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b. Public benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities and setting the grant making policy for the year.

c. Grant making policy

Grants would be considered by the trustees to be made in the areas necessary. Grants are considered by the trustees on a case by case basis.

Achievements and performance

a. Main achievements of the Company

The Trust has raised £682k (2023: £557k) from donations received from Mowgli Street Food.

The Trust has subsequently been able to support numerous charities across the UK. The charities supported include local charities across Liverpool, Manchester, Birmingham, Oxford, Nottingham, Sheffield, Cardiff, Leicester, Leeds, Cheshire, Cheltenham, London, Brighton, Preston, Glasgow, Bristol, Edinburgh, Beverley, Bury St Edmunds and Chelmsford.

The Mowgli Trust
(A Company Limited by Guarantee)

Trustees' Report (continued)
For the Year Ended 31 March 2024

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

It is the policy of the charity to maintain sufficient free reserves to generate sufficient donations to fund their annual grants programme, and to cover the annual management. The trustees consider that the most appropriate level of free reserves in the long term is £5,000.

c. Principal risks and uncertainties

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.

d. Financial risk management objectives and policies

Net surplus for the year was £46,095 (2023: £21,707), with retained funds of £175,631 (2023: £129,536) at the year end. The Statement of Financial Activities is set out on page 6.

e. Plans for future periods

The charity will continue to undertake its charitable objectives to provide grants to institutions.

Structure, governance and management

a. Constitution

The organisation is a Charitable Incorporated Organisation (CE011331), incorporated on 18 July 2017 and registered as a charity (1173842) on 18 July 2017, however the Charity didn't become operational until July 2018. The charity is governed by a document of constitution.

The day to day running of the charity is managed by the trustees.

b. Trustees

The Trustees, who served during the year and to the date of this report were:

N S Katona
M Peck
J Lake

The Mowgli Trust
(A Company Limited by Guarantee)

Trustees' Report (continued)
For the Year Ended 31 March 2024

Structure, governance and management (continued)

c. Methods of appointment or election of Trustees

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Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:

Matthew Peck

.....
M Peck
Trustee

Date: 19 Dec 2024

The Mowgli Trust
(A Company Limited by Guarantee)

Independent examiner's report
For the Year Ended 31 March 2024

Independent examiner's report to the Trustees of The Mowgli Trust ('the Company')

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and basis of report

As the Trustees of the Company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the 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 Company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the 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 Institute of Chartered Accountants in England and Wales, 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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 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).

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.

This report is made solely to the Company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Company'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 Company and the Company's Trustees as a body, for my work or for this report.

Signed: 

Mike Jackson

Dated: 19 Dec 2024

The Institute of Chartered Accountants in England and Wales

Hurst Accountants Limited

Chartered Accountants
3 Stockport Exchange
Stockport
SK1 3GG

The Mowgli Trust
(A Company Limited by Guarantee)

Statement of financial activities (incorporating income and expenditure account)
For the Year Ended 31 March 2024

	Note	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Income from:				
Donations and legacies	4	681,881	681,881	556,513
Total income		681,881	681,881	556,513
Expenditure on:				
Raising funds		80,038	80,038	88,195
Charitable activities		557,548	557,548	446,611
Total expenditure		637,586	637,586	534,806
Net movement in funds		44,295	44,295	21,707
Reconciliation of funds:				
Total funds brought forward		129,536	129,536	107,829
Net movement in funds		44,295	44,295	21,707
Total funds carried forward		173,831	173,831	129,536

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

The notes on pages 8 to 12 form part of these financial statements.

The Mowgli Trust
(A Company Limited by Guarantee)
Registered number: CE011331

Balance Sheet
As at 31 March 2024

	Note	2024 £	2023 £
Current assets			
Debtors	8	114,363	79,862
Cash at bank and in hand		61,268	49,674
		<u>175,631</u>	<u>129,536</u>
Creditors: amounts falling due within one year	9	<u>(1,800)</u>	-
Net current assets		<u>173,831</u>	<u>129,536</u>
Total net assets		<u>173,831</u>	<u>129,536</u>
Charity funds			
Restricted funds		-	-
Unrestricted funds		173,831	129,536
Total funds		<u>173,831</u>	<u>129,536</u>

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

.....
M Peck
Trustee
Date:

The notes on pages 8 to 12 form part of these financial statements.

The Mowgli Trust
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 March 2024

1. General information

The Mowgli Trust is a charitable incorporated organisation registered with the Charity Commission in England & Wales. The registered office address is Mowgli Street Food Ltd, 18 Queen Avenue, Castle Street, Liverpool, L2 4TX.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Mowgli Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

There are no material uncertainties about the entity's ability to continue, as all grants are only committed when funds are in place, hence the Trustees have adopted the going concern basis in preparing the financial statements.

2.3 Income

Donations are credited to the statement of financial activities once the charity has entitlement to the resources, it is certain that the resources will be received, and the monetary value can be measured with sufficient reliability.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

2.4 Expenditure

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 settlement will be required, and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accrual's basis, inclusive of any VAT which cannot be recovered.

Grants payable are payments made to third parties in the furtherance of the charitable objectives of the Charity. Grants are accounted for when either the recipient has a reasonable expectation that they will receive a grant and the trustees have agreed to pay the grant without condition, or the recipient has a reasonable expectation that they will receive a grant and any condition attaching to the grant is outside of the control of the Charity.

Governance costs are related to the governance of the charity, such as trustees' expenses and independent examination fees.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

The Mowgli Trust
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 March 2024

2. Accounting policies (continued)

2.5 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.6 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.7 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.8 Financial instruments

The Company 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.

2.9 Fund accounting

Funds held by the charity are either:

- Unrestricted funds which can be used in accordance with the charitable objectives at the discretion of the trustees;
- Restricted funds which can only be used for a particular restricted purpose within the charitable objectives.

3. Critical accounting estimates and areas of judgement

The trustees believe that estimates and assumptions do not have a significant risk of causing a material difference to the carrying amounts of assets and liabilities within the next financial year.

The Mowgli Trust
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 March 2024

4. Income from donations and legacies

	Unrestricted funds 2024 £	Total funds 2024 £
Donations	681,881	681,881
	<hr style="border-top: 3px double #000;"/>	<hr style="border-top: 3px double #000;"/>
	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Donations	556,513	556,513
	<hr style="border-top: 3px double #000;"/>	<hr style="border-top: 3px double #000;"/>

5. Analysis of expenditure by activities

	Governance costs 2024 £	Grants and donations paid 2024 £		Total funds 2024 £
Other costs	2,048	555,500		557,548
	<hr style="border-top: 3px double #000;"/>	<hr style="border-top: 3px double #000;"/>		<hr style="border-top: 3px double #000;"/>
	<i>Governance costs 2023 £</i>	<i>Grants and donations paid 2023 £</i>		<i>Total funds 2023 £</i>
Other costs	2,091	444,520		446,611
	<hr style="border-top: 3px double #000;"/>	<hr style="border-top: 3px double #000;"/>		<hr style="border-top: 3px double #000;"/>

The Mowgli Trust
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 March 2024

6. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £1,800 (2023 - £1,800).

7. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 March 2024, no Trustee expenses have been incurred (2023 - £NIL).

8. Debtors

	2024 £	2023 £
Prepayments and accrued income	114,363	79,862

9. Creditors: Amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	1,800	-

10. Summary of funds

Summary of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
General funds	129,536	681,881	(637,586)	173,831

Summary of funds - prior year

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
General funds	107,829	556,513	(534,806)	129,536

The Mowgli Trust
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 March 2024

11. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	Total funds 2024 £
Current assets	175,631	175,631
Creditors due within one year	(1,800)	(1,800)
	<u> </u>	<u> </u>

Analysis of net assets between funds - prior period

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Current assets	<i>129,536</i>	<i>129,536</i>
	<u> </u>	<u> </u>

12. Related party transactions

N S Katona and M Peck are directors of Mowgli Street Food Limited. During the year the charity received donations from Mowgli Street Food Limited of £681,881 (2023: £556,513). An amount of £114,363 (2023: £79,862) was outstanding at the year and is included within other debtors.



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Parties involved with this document

Document processed	Party + Fingerprint
Thu, 19th Dec 2024 11:32:27 GMT	Matthew Peck - Signer (14e2c207248e2f67c823a470534badca)
Thu, 19th Dec 2024 13:05:21 GMT	Mike Jackson - Signer (9b1f48c0375ad1290033705d85528aa4)

Audit history log

Date	Action
Thu, 19th Dec 2024 13:05:21 GMT	Mike Jackson viewed the envelope (86.190.169.172)
Thu, 19th Dec 2024 13:05:21 GMT	This envelope has been signed by all parties (86.190.169.172)
Thu, 19th Dec 2024 13:05:21 GMT	Mike Jackson signed the envelope (86.190.169.172)
Thu, 19th Dec 2024 13:04:56 GMT	Mike Jackson viewed the envelope (86.190.169.172)
Thu, 19th Dec 2024 11:32:29 GMT	Document emailed to michael.jackson@hurst.co.uk (13.40.75.138)
Thu, 19th Dec 2024 11:32:28 GMT	Matthew Peck viewed the envelope (18.168.47.123)
Thu, 19th Dec 2024 11:32:27 GMT	Sent the envelope to Mike Jackson (michael.jackson@hurst.co.uk) for signing (18.168.47.123)
Thu, 19th Dec 2024 11:32:27 GMT	Matthew Peck signed the envelope (18.168.47.123)
Thu, 19th Dec 2024 11:31:51 GMT	Matthew Peck viewed the envelope (18.168.47.123)
Thu, 19th Dec 2024 11:01:31 GMT	Document emailed to matthew@mowglistreetfood.com (18.133.140.104)
Thu, 19th Dec 2024 11:01:29 GMT	Sent the envelope to Matthew Peck (matthew@mowglistreetfood.com) for signing (149.107.64.226)
Thu, 19th Dec 2024 11:00:20 GMT	Document generated with fingerprint a0aa783d2063d6262b1bf439b7f6f80b (149.107.64.226)
Thu, 19th Dec 2024 11:00:19 GMT	Document generated with fingerprint 785acf42a3b910676c9369e2fd5a0906 (149.107.64.226)
Thu, 19th Dec 2024 11:00:18 GMT	Envelope generated by Greg Wilson (149.107.64.226)

THE MOWGLI TRUST

England & Wales - Charity number 1173842

Accounts

The Mowgli Trust
(A Company Limited by Guarantee)

Unaudited

Trustees' report and financial statements

For the Year Ended 31 March 2023

The Mowgli Trust
(A Company Limited by Guarantee)

Contents

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Notes to the financial statements	8 - 12

The Mowgli Trust
(A Company Limited by Guarantee)

Reference and administrative details of the Company, its Trustees and advisers
For the Year Ended 31 March 2023

Trustees	N S Katona J Lake M Peck
Company registered number	CE011331
Charity registered number	1173842
Registered office	Mowgli Street Food Ltd 18 Queen Avenue Castle Street Liverpool L2 4TX
Accountants	Hurst Accountants Limited Chartered Accountants Lancashire Gate 21 Tiviot Dale Stockport SK1 1TD
Bankers	Santander UK PLC 2 Triton Square Regent's Place London NW1 3AN

The Mowgli Trust
(A Company Limited by Guarantee)

Trustees' Report
For the Year Ended 31 March 2023

The Trustees present their annual report together with the financial statements of the Company for the 1 April 2022 to 31 March 2023. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) 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).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The charity's objectives and principal activities are for the benefit of the public generally, both in the United Kingdom and overseas.

The objective of the CIO is to advance such charitable purposes (according to the law of England and Wales) as the trustees see fit from time to time, by providing grants and donations, in particular, but not exclusively, to organisations and individuals in England, Wales and Scotland. The charity meets these objectives by distributing donations largely received from Mowgli Street Food Limited to several institutions.

b. Public Benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities and setting the grant making policy for the year.

c. Grant Making Policy

Grants would be considered by the trustees to be made in the areas necessary. Grants are considered by the trustees on a case by case basis.

Achievements and performance

a. Main achievements of the Company

The Trust has raised £557k (2022: £427k) from donations received from Mowgli Street Food.

The Trust has subsequently been able to support numerous charities across the UK. The charities supported include local charities across Liverpool, Manchester, Birmingham, Oxford, Nottingham, Sheffield, Cardiff, Leicester, Leeds, Cheshire, Cheltenham, London, Brighton, Preston and Glasgow.

The Mowgli Trust
(A Company Limited by Guarantee)

Trustees' Report (continued)
For the Year Ended 31 March 2023

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

It is the policy of the charity to maintain sufficient free reserves to generate sufficient donations to fund their annual grants programme, and to cover the annual management. The trustees consider that the most appropriate level of free reserves in the long term is £5,000.

c. Principal risks and uncertainties

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.

d. Financial risk management objectives and policies

Net surplus for the year was £21,707 (2022: £97,693), with retained funds of £129,536 (2021: £107,829) at the year end. The Statement of Financial Activities is set out on page 6.

e. Plans for Future Periods

The charity will continue to undertake its charitable objectives to provide grants to institutions.

Structure, governance and management

a. Constitution

The organisation is a Charitable Incorporated Organisation (CE011331), incorporated on 18 July 2017 and registered as a charity (1173842) on 18 July 2017, however the Charity didn't become operational until July 2018. The charity is governed by a document of constitution.

The day to day running of the charity is managed by the trustees.

b. Trustees

The Trustees, who served during the year and to the date of this report were:

N S Katona
M Peck
J Lake

The Mowgli Trust
(A Company Limited by Guarantee)

Trustees' Report (continued)
For the Year Ended 31 March 2023

Structure, governance and management (continued)

c. Methods of appointment or election of Trustees

Trustees are appointed by a resolution of the trustees passed at a special meeting. The minimum number of trustees is 3. All trustees are skilled to carry out their responsibilities however if any further training is identified it will be provided.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:

.....
M Peck
Trustee

Date: 21 December 2023

The Mowgli Trust
(A Company Limited by Guarantee)

Independent examiner's report
For the Year Ended 31 March 2023

Independent examiner's report to the Trustees of The Mowgli Trust ('the Company')

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

As the Trustees of the Company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the 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 Company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the 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 Institute of Chartered Accountants in England and Wales, 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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 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)].

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.

This report is made solely to the Company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Company'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 Company and the Company's Trustees as a body, for my work or for this report.

Signed:

Mike Jackson
Hurst Accountants Limited
Chartered Accountants
Lancashire Gate
21 Tiviot Dale
Stockport
SK1 1TD

Dated: 21 December 2023

The Institute of Chartered Accountants in England and Wales

The Mowgli Trust
(A Company Limited by Guarantee)

Statement of Financial Activities (Incorporating Income and Expenditure Account)
For the Year Ended 31 March 2023

	Note	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Income from:				
Donations and legacies	4	556,513	556,513	426,650
Total income		556,513	556,513	426,650
Expenditure on:				
Raising funds		88,195	88,195	22,208
Charitable activities		446,611	446,611	306,749
Total expenditure		534,806	534,806	328,957
Net movement in funds		21,707	21,707	97,693
Reconciliation of funds:				
Total funds brought forward		107,829	107,829	10,136
Net movement in funds		21,707	21,707	97,693
Total funds carried forward		129,536	129,536	107,829

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

The notes on pages 8 to 12 form part of these financial statements.

The Mowgli Trust
(A Company Limited by Guarantee)
Registered number: CE011331

Balance Sheet
As at 31 March 2023

	Note	2023 £	2022 £
Current assets			
Debtors	8	79,862	86,583
Cash at bank and in hand		49,674	21,246
		<u>129,536</u>	<u>107,829</u>
Net current assets		<u>129,536</u>	<u>107,829</u>
Total net assets		<u><u>129,536</u></u>	<u><u>107,829</u></u>
Charity funds			
Restricted funds		-	-
Unrestricted funds		129,536	107,829
Total funds		<u><u>129,536</u></u>	<u><u>107,829</u></u>

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

.....
M Peck
Trustee
Date: 21 December 2023

The notes on pages 8 to 12 form part of these financial statements.

The Mowgli Trust
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 March 2023

1. General information

The Mowgli Trust is a charitable incorporated organisation registered with the Charity Commission in England & Wales. The registered office address is Mowgli Street Food Ltd, 18 Queen Avenue, Castle Street, Liverpool, L2 4TX.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Mowgli Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

There are no material uncertainties about the entity's ability to continue, as all grants are only committed when funds are in place, hence the Trustees have adopted the going concern basis in preparing the financial statements.

2.3 Income

Donations are credited to the statement of financial activities once the charity has entitlement to the resources, it is certain that the resources will be received, and the monetary value can be measured with sufficient reliability.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

2.4 Expenditure

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 settlement will be required, and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accrual's basis, inclusive of any VAT which cannot be recovered.

Grants payable are payments made to third parties in the furtherance of the charitable objectives of the Charity. Grants are accounted for when either the recipient has a reasonable expectation that they will receive a grant and the trustees have agreed to pay the grant without condition, or the recipient has a reasonable expectation that they will receive a grant and any condition attaching to the grant is outside of the control of the Charity.

Governance costs are related to the governance of the charity, such as trustees' expenses and independent examination fees.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

The Mowgli Trust
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 March 2023

2. Accounting policies (continued)

2.5 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.6 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.7 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

2.8 Financial instruments

The Company 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.

2.9 Fund accounting

Funds held by the charity are either:

- Unrestricted funds which can be used in accordance with the charitable objectives at the discretion of the trustees;
- Restricted funds which can only be used for a particular restricted purpose within the charitable objectives.

3. Critical accounting estimates and areas of judgment

The trustees believe that estimates and assumptions do not have a significant risk of causing a material difference to the carrying amounts of assets and liabilities within the next financial year.

The Mowgli Trust
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 March 2023

4. Income from donations and legacies

	Unrestricted funds 2023 £	Total funds 2023 £
Donations	556,513	556,513
	<hr style="border-top: 3px double #000;"/>	<hr style="border-top: 3px double #000;"/>
	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Donations	426,650	426,650
	<hr style="border-top: 3px double #000;"/>	<hr style="border-top: 3px double #000;"/>

5. Analysis of expenditure by activities

	Governance costs 2023 £	Grants and donations paid 2023 £		Total funds 2023 £
Other costs	2,091	444,520		446,611
	<hr style="border-top: 3px double #000;"/>	<hr style="border-top: 3px double #000;"/>		<hr style="border-top: 3px double #000;"/>
	<i>Governance costs 2022 £</i>	<i>Grants and donations paid 2022 £</i>		<i>Total funds 2022 £</i>
Other costs	2,318	304,431		306,749
	<hr style="border-top: 3px double #000;"/>	<hr style="border-top: 3px double #000;"/>		<hr style="border-top: 3px double #000;"/>

The Mowgli Trust
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 March 2023

6. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £1,800 (2022 - £1,800).

7. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 March 2023, no Trustee expenses have been incurred (2022 - £NIL).

8. Debtors

	2023 £	2022 £
Prepayments and accrued income	79,862	86,583
	79,862	86,583

9. Summary of funds

Summary of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
General funds	107,829	556,513	(534,806)	129,536
	107,829	556,513	(534,806)	129,536

Summary of funds - prior year

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
General funds	10,136	426,650	(328,957)	107,829
	10,136	426,650	(328,957)	107,829

The Mowgli Trust
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 March 2023

10. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Total funds 2023 £
Current assets	129,536	129,536

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Current assets	<i>107,829</i>	<i>107,829</i>

11. Related party transactions

Mrs N S Katona is a director of Mowgli Street Food Limited. During the year the charity received donations from Mowgli Street Food Limited of £478,356 (2022: £304,193). An amount of the £79,862 (2022: £86,582) was outstanding at the year and is included within other debtors.

THE MOWGLI TRUST

England & Wales - Charity number 1173842

Accounts

The Mowgli Trust
(A Company Limited by Guarantee)

Unaudited

Trustees' Report and Financial Statements

For the Year Ended 31 March 2022

The Mowgli Trust
(A Company Limited by Guarantee)

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The Mowgli Trust
(A Company Limited by Guarantee)

Reference and Administrative Details of the Company, its Trustees and Advisers
For the Year Ended 31 March 2022

Trustees N S Katona
 J Lake
 C White (Resigned 17 January 2022)
 M Peck

Company registered number CE011331

Charity registered number 1173842

Registered office Mowgli Street Food Ltd
 18 Queen Avenue
 Castle Street
 Liverpool
 L2 4TX

Accountants Hurst Accountants Limited
 Chartered Accountants
 Lancashire Gate
 21 Tiviot Dale
 Stockport
 SK1 1TD

Bankers Santander UK PLC
 2 Triton Square
 Regent's Place
 London
 NW1 3AN

The Mowgli Trust
(A Company Limited by Guarantee)

Trustees' Report
For the Year Ended 31 March 2022

The Trustees present their annual report together with the financial statements of the Company for the 1 April 2021 to 31 March 2022. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) 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).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The charity's objectives and principal activities are for the benefit of the public generally, both in the United Kingdom and overseas.

The objective of the CIO is to advance such charitable purposes (according to the law of England and Wales) as the trustees see fit from time to time, by providing grants and donations, in particular, but not exclusively, to organisations and individuals in England and Wales. The charity meets these objectives by distributing donations largely received from Mowgli Street Food Limited to several institutions.

b. Public Benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities and setting the grant making policy for the year.

c. Grant Making Policy

Grants would be considered by the trustees to be made in the areas necessary. Grants are considered by the trustees on a case by case basis.

Achievements and performance

a. Main achievements of the Company

The Trust has raised £427k from donations received from Mowgli Street Food since 1 April 2022.

The Trust has subsequently been able to support numerous charities across the UK. The charities supported include local charities across Liverpool, Manchester, Birmingham, Oxford, Nottingham, Sheffield, Cardiff, Leicester, Leeds, Cheshire, Cheltenham and London.

The Mowgli Trust
(A Company Limited by Guarantee)

Trustees' Report (continued)
For the Year Ended 31 March 2022

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

It is the policy of the charity to maintain sufficient free reserves to generate sufficient donations to fund their annual grants programme, and to cover the annual management. The trustees consider that the most appropriate level of free reserves in the long term is £5,000.

c. Principal risks and uncertainties

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.

d. Financial risk management objectives and policies

Net surplus for the year was £87,692 (2021 deficit: £27,031), with retained funds of £107,829 (2021: £10,136) at the year end. The Statement of Financial Activities is set out on page 6.

e. Plans for Future Periods

The charity will continue to undertake its charitable objectives to provide grants to institutions.

Structure, governance and management

a. Constitution

The organisation is a Charitable Incorporated Organisation (CE011331), incorporated on 18 July 2017 and registered as a charity (1173842) on 18 July 2017, however the Charity didn't become operational until July 2018. The charity is governed by a document of constitution.

The day to day running of the charity is managed by the trustees.

b. Trustees

The Trustees, who served during the year and to the date of this report were:

N S Katona
M Peck
J Lake
C White

The Mowgli Trust
(A Company Limited by Guarantee)

Trustees' Report (continued)
For the Year Ended 31 March 2022

Structure, governance and management (continued)

c. Methods of appointment or election of Trustees

Trustees are appointed by a resolution of the trustees passed at a special meeting. The minimum number of trustees is 3. All trustees are skilled to carry out their responsibilities however if any further training is identified it will be provided.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:

Matthew Peck

.....
M Peck
Trustee

Date: 14 Dec 2022

The Mowgli Trust
(A Company Limited by Guarantee)

Independent Examiner's Report
For the Year Ended 31 March 2022

Independent Examiner's Report to the Trustees of The Mowgli Trust ('the Company')

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

Responsibilities and Basis of Report

As the Trustees of the Company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the 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 Company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Since the 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 (enter body here), 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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 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)].

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.

This report is made solely to the Company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Company'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 Company and the Company's Trustees as a body, for my work or for this report.

Signed: 

Mike Jackson
Hurst Accountants Limited
Chartered Accountants
Lancashire Gate
21 Tiviot Dale
Stockport
SK1 1TD

Dated: 14 Dec 2022

The Institute of Chartered Accountants in England and Wales

The Mowgli Trust
(A Company Limited by Guarantee)

Statement of Financial Activities (Incorporating Income and Expenditure Account)
For the Year Ended 31 March 2022

	Note	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Income from:				
Donations and legacies	4	426,650	426,650	94,424
Investments	5	-	-	3
Total income		426,650	426,650	94,427
Expenditure on:				
Raising funds		22,208	22,208	-
Charitable activities	6	306,749	306,749	121,458
Total expenditure		328,957	328,957	121,458
Net movement in funds		97,693	97,693	(27,031)
Reconciliation of funds:				
Total funds brought forward		10,136	10,136	37,167
Net movement in funds		97,693	97,693	(27,031)
Total funds carried forward		107,829	107,829	10,136

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

The notes on pages 8 to 13 form part of these financial statements.

The Mowgli Trust
(A Company Limited by Guarantee)
Registered number: CE011331

Balance Sheet
As at 31 March 2022

	Note	2022 £	2021 £
Current assets			
Debtors	9	86,583	9,229
Cash at bank and in hand		21,246	907
		<u>107,829</u>	<u>10,136</u>
Net current assets		<u>107,829</u>	<u>10,136</u>
Total net assets		<u>107,829</u>	<u>10,136</u>
Charity funds			
Restricted funds	10	-	-
Unrestricted funds	10	107,829	10,136
Total funds		<u>107,829</u>	<u>10,136</u>

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Matthew Peck

.....
M Peck

Trustee

Date: 14 Dec 2022

The notes on pages 8 to 13 form part of these financial statements.

The Mowgli Trust
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 March 2022

1. General information

The Mowgli Trust is a charitable incorporated organisation registered with the Charity Commission in England & Wales. The registered office address is Mowgli Street Food Ltd, 18 Queen Avenue, Castle Street, Liverpool, L2 4TX.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Mowgli Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

There are no material uncertainties about the entity's ability to continue, as all grants are only committed when funds are in place, hence the Trustees have adopted the going concern basis in preparing the financial statements.

2.3 Income

Donations are credited to the statement of financial activities once the charity has entitlement to the resources, it is certain that the resources will be received, and the monetary value can be measured with sufficient reliability.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

2.4 Expenditure

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 settlement will be required, and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accrual's basis, inclusive of any VAT which cannot be recovered.

Grants payable are payments made to third parties in the furtherance of the charitable objectives of the Charity. Grants are accounted for when either the recipient has a reasonable expectation that they will receive a grant and the trustees have agreed to pay the grant without condition, or the recipient has a reasonable expectation that they will receive a grant and any condition attaching to the grant is outside of the control of the Charity.

Governance costs are related to the governance of the charity, such as trustees' expenses and independent examination fees..

The Mowgli Trust
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 March 2022

2. Accounting policies (continued)

2.4 Expenditure (continued)

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

2.5 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.6 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.7 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

2.8 Financial instruments

The Company 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.

2.9 Fund accounting

Funds held by the charity are either:

- Unrestricted funds which can be used in accordance with the charitable objectives at the discretion of the trustees;
- Restricted funds which can only be used for a particular restricted purpose within the charitable objectives.

Investment income, gains and losses are allocated to the appropriate fund.

3. Critical accounting estimates and areas of judgment

The trustees believe that estimates and assumptions do not have a significant risk of causing a material difference to the carrying amounts of assets and liabilities within the next financial year.

The Mowgli Trust
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 March 2022

4. Income from donations and legacies

	Unrestricted funds 2022 £	Total funds 2022 £
Donations	426,650	426,650

	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Donations	94,424	94,424

5. Investment income

	Total funds 2022 £
Investment income	-

	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Investment income	3	3

The Mowgli Trust
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 March 2022

6. Analysis of expenditure by activities

	Governance costs 2022 £	Grants and donations paid 2022 £	Total funds 2022 £
Other costs	2,318	304,431	306,749

	<i>Governance costs 2021 £</i>	<i>Grants and donations paid 2021 £</i>	<i>Total funds 2021 £</i>
Other costs	<i>160</i>	<i>121,298</i>	<i>121,458</i>

7. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £1,800 (2021 - £1,800).

8. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 March 2022, no Trustee expenses have been incurred (2021 - £NIL).

9. Debtors

	2022 £	2021 £
Prepayments and accrued income	86,583	9,229

The Mowgli Trust
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 March 2022

10. Statement of funds

Statement of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
Unrestricted funds				
General Funds - all funds	10,136	426,650	(328,957)	107,829

Statement of funds - prior year

	<i>Balance at 1 April 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2021 £</i>
Unrestricted funds				
Unrestricted funds	<i>37,167</i>	<i>94,427</i>	<i>(121,458)</i>	<i>10,136</i>

The Mowgli Trust
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 March 2022

11. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Total funds 2022 £
Current assets	107,829	107,829

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Current assets	<i>10,136</i>	<i>10,136</i>

12. Related party transactions

Mrs N S Katona is a director of Mowgli Street Food Limited. During the year the charity received donations from Mowgli Street Food Limited of £304,193 (2021: £114,080). An amount of the £86,582 (2021: £9,229) was outstanding at the year end and is included within other debtors.



Issuer HURST Accountants

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Parties involved with this document

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Audit history log

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THE MOWGLI TRUST

England & Wales - Charity number 1173842

Accounts

The Mowgli Trust
(A Company Limited by Guarantee)

Unaudited

Trustees' Report and Financial Statements

For the Year Ended 31 March 2021

The Mowgli Trust
(A Company Limited by Guarantee)

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The Mowgli Trust
(A Company Limited by Guarantee)

Reference and Administrative Details of the Company, its Trustees and Advisers
For the Year Ended 31 March 2021

Trustees N S Katona
 J Lake
 C White (Resigned 17 January 2022)
 M Peck

Company registered number CE011331

Charity registered number 1173842

Registered office Mowgli Street Food Ltd
 69 Bold Street
 Liverpool
 L1 4EZ

Accountants Hurst Accountants Limited
 Chartered Accountants
 Lancashire Gate
 21 Tiviot Dale
 Stockport
 SK1 1TD

Bankers Santander UK PLC
 2 Triton Square
 Regent's Place
 London
 NW1 3AN

The Mowgli Trust
(A Company Limited by Guarantee)

Trustees' Report
For the Year Ended 31 March 2021

The Trustees present their annual report together with the financial statements of the Company for the year 1 April 2020 to 31 March 2021. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) 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).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The charity's objectives and principal activities are for the benefit of the public generally, both in the United Kingdom and overseas.

The objective of the CIO is to advance such charitable purposes (according to the law of England and Wales) as the trustees see fit from time to time, by providing grants and donations, in particular, but not exclusively, to organisations and individuals in England and Wales. The charity meets these objectives by distributing donations largely received from Mowgli Street Food Limited to several institutions.

b. Public Benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities and setting the grant making policy for the year.

c. Grant Making Policy

Grants would be considered by the trustees to be made in the areas necessary. Grants are considered by the trustees on a case by case basis.

Achievements and performance

a. Main achievements of the Company

The Trust has raised £94k from donations received from Mowgli Street Food since April 2020.

The Trust has subsequently been able to support numerous charities across the UK. The charities supported include local charities across Liverpool, Manchester, Birmingham, Oxford, Nottingham, Sheffield, Cardiff, Leicester and Leeds.

The Mowgli Trust
(A Company Limited by Guarantee)

Trustees' Report (continued)
For the Year Ended 31 March 2021

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

It is the policy of the charity to maintain sufficient free reserves to generate sufficient donations to fund their annual grants programme, and to cover the annual management. The trustees consider that the most appropriate level of free reserves in the long term is £5,000.

c. Principal risks and uncertainties

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.

d. Financial risk management objectives and policies

Net deficit for the year was £27,031 (2020 surplus: £24,415), with retained funds of £10,136 (2020: £37,167) at the year end. The Statement of Financial Activities is set out on page 6.

The deficit in the current year is due to closures of Mowgli Street Food Limited due to Government restrictions during the year and the Mowgli Dog Show not taking place for the same reasons.

e. Plans for Future Periods

The charity will continue to undertake its charitable objectives to provide grants to institutions.

Structure, governance and management

a. Constitution

The organisation is a Charitable Incorporated Organisation (CE011331), incorporated on 18 July 2017 and registered as a charity (1173842) on 18 July 2017, however the Charity didn't become operational until July 2018. The charity is governed by a document of constitution.

The day to day running of the charity is managed by the trustees.

The Mowgli Trust
(A Company Limited by Guarantee)

Trustees' Report (continued)
For the Year Ended 31 March 2021

Structure, governance and management (continued)

b. Trustees

The Trustees, who served during the year and to the date of this report were:

N S Katona
M Peck
J Lake
C White (resigned 17 January 2022)

c. Methods of appointment or election of Trustees

Trustees are appointed by a resolution of the trustees passed at a special meeting. The minimum number of trustees is 3. All trustees are skilled to carry out their responsibilities however if any further training is identified it will be provided.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:

Matthew Peck

.....
M Peck
Trustee

Date: 26 Jan 2022

The Mowgli Trust
(A Company Limited by Guarantee)

Independent Examiner's Report
For the Year Ended 31 March 2021

Independent Examiner's Report to the Trustees of The Mowgli Trust ('the Company')

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

Responsibilities and Basis of Report

As the Trustees of the Company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the 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 Company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 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)].

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.

This report is made solely to the Company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Company'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 Company and the Company's Trustees as a body, for my work or for this report.

Signed: 

Mike Jackson

Dated: 26 Jan 2022

The Institute of Chartered Accountants in England and Wales

Hurst Accountants Limited

Chartered Accountants
Lancashire Gate
21 Tiviot Dale
Stockport
SK1 1TD

The Mowgli Trust
(A Company Limited by Guarantee)

Statement of financial activities (incorporating income and expenditure account)
For the Year Ended 31 March 2021

	Note	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Income from:				
Donations and legacies	4	94,424	94,424	340,468
Investments	5	3	3	10
Total income		94,427	94,427	340,478
Expenditure on:				
Raising funds		-	-	19,955
Charitable activities		121,458	121,458	296,108
Total expenditure		121,458	121,458	316,063
Net movement in funds		(27,031)	(27,031)	24,415
Reconciliation of funds:				
Total funds brought forward		37,167	37,167	12,752
Net movement in funds		(27,031)	(27,031)	24,415
Total funds carried forward		10,136	10,136	37,167

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

The notes on pages 8 to 13 form part of these financial statements.

The Mowgli Trust
(A Company Limited by Guarantee)
Registered number: CE011331

Balance Sheet
As at 31 March 2021

	Note	2021 £	2020 £
Current assets			
Debtors	9	9,229	28,195
Cash at bank and in hand		907	13,122
		<u>10,136</u>	<u>41,317</u>
Creditors: amounts falling due within one year	10	-	(4,150)
Net current assets		<u>10,136</u>	<u>37,167</u>
Total net assets		<u>10,136</u>	<u>37,167</u>
Charity funds			
Restricted funds	11	-	-
Unrestricted funds	11	10,136	37,167
Total funds		<u>10,136</u>	<u>37,167</u>

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Matthew Peck

.....
M Peck
Trustee

Date: 26 Jan 2022

The notes on pages 8 to 13 form part of these financial statements.

The Mowgli Trust
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 March 2021

1. General information

The Mowgli Trust is a charitable incorporated organisation registered with the Charity Commission in England & Wales. The registered office address is Mowgli Street Food Ltd, 69 Bold Street, Liverpool, L1 4EZ.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Mowgli Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

There are no material uncertainties about the entity's ability to continue, as all grants are only committed when funds are in place, hence the Trustees have adopted the going concern basis in preparing the financial statements.

2.3 Income

Donations are credited to the statement of financial activities once the charity has entitlement to the resources, it is certain that the resources will be received, and the monetary value can be measured with sufficient reliability.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

2.4 Expenditure

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 settlement will be required, and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accrual's basis, inclusive of any VAT which cannot be recovered.

Grants payable are payments made to third parties in the furtherance of the charitable objectives of the Charity. Grants are accounted for when either the recipient has a reasonable expectation that they will receive a grant and the trustees have agreed to pay the grant without condition, or the recipient has a reasonable expectation that they will receive a grant and any condition attaching to the grant is outside of the control of the Charity.

Governance costs are related to the governance of the charity, such as trustees' expenses and independent examination fees..

The Mowgli Trust
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 March 2021

2. Accounting policies (continued)

2.5 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.6 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.7 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

2.8 Financial instruments

The Company 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.

2.9 Fund accounting

Funds held by the charity are either:

- Unrestricted funds which can be used in accordance with the charitable objectives at the discretion of the trustees;
- Restricted funds which can only be used for a particular restricted purpose within the charitable objectives.

Investment income, gains and losses are allocated to the appropriate fund.

3. Critical accounting estimates and areas of judgment

The trustees believe that estimates and assumptions do not have a significant risk of causing a material difference to the carrying amounts of assets and liabilities within the next financial year.

The Mowgli Trust
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 March 2021

4. Income from donations and legacies

	Unrestricted funds 2021 £	Total funds 2021 £
Donations	94,424	94,424
	<u>94,424</u>	<u>94,424</u>
	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Donations	340,468	340,468
	<u>340,468</u>	<u>340,468</u>

5. Investment income

	Unrestricted funds 2021 £	Total funds 2021 £
Investment income	3	3
	<u>3</u>	<u>3</u>
	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Investment income	10	10
	<u>10</u>	<u>10</u>

6. Analysis of expenditure by activities

	Governance costs 2021 £	Grants and donations paid 2021 £	Total funds 2021 £
Other costs	160	121,298	121,458
	<u>160</u>	<u>121,298</u>	<u>121,458</u>

The Mowgli Trust
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 March 2021

6. Analysis of expenditure by activities (continued)

	<i>Governance costs 2020 £</i>	<i>Grants and donations paid 2020 £</i>	<i>Total funds 2020 £</i>
Other costs	1,884	294,224	296,108

7. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £1,800 (2020 - £1,800).

8. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 March 2021, no Trustee expenses have been incurred (2020 - £NIL).

9. Debtors

	2021 £	2020 £
Prepayments and accrued income	9,229	28,195

10. Creditors: Amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	-	4,150

The Mowgli Trust
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 March 2021

11. Statement of funds

Statement of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
Unrestricted funds				
Unrestricted funds	37,167	114,083	(118,258)	32,992
Unallocated amounts	-	(19,656)	(3,200)	(22,856)
	<u>37,167</u>	<u>94,427</u>	<u>(121,458)</u>	<u>10,136</u>

Statement of funds - prior year

	<i>Balance at 1 April 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2020 £</i>
Unrestricted funds				
Unrestricted funds	12,752	340,478	(316,063)	37,167

12. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Total funds 2021 £
Current assets	10,136	10,136
Total	<u>10,136</u>	<u>10,136</u>

The Mowgli Trust
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the Year Ended 31 March 2021

12. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Current assets	41,317	41,317
Creditors due within one year	(4,150)	(4,150)
Total	<u>37,167</u>	<u>37,167</u>

13. Related party transactions

Mrs N S Katona is a director of Mowgli Street Food Limited. During the year the charity received donations from Mowgli Street Food Limited of £114,080 (2020: £304,790). An amount of the £9,229 (2020: £28,195) was outstanding at the year and is included within other debtors. During the prior year an employee of Mowgli Street Food Limited donated their services to the charity facilitating charitable activities and liaising with institutions, expenses to the charity totalled £8,751, such services were not provided in the current year.



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