

ETHOS-EXTENDING THE HAND OF SUPPORT

England & Wales · Charity number 1177809

Details

Status Registered

Legal form CIO

Registered 2018-04-04

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

Contact

Address 10 Commercial Road
Hereford
HR1 2BB

Phone 01432381838

Email team@ethos.uk.com

Website www.ethos.uk.com

Activities

Objects: TO ASSIST IN THE RELIEF OF HOMELESSNESS AND OTHER ASPECTS OF SOCIAL EXCLUSION BY ANY CHARITABLE MEANS; NOT LEAST, THOSE SET OUT IN THE ETHOS STATEMENT OF INTENT.

Activities: The prevention or relief of poverty.

Classification

- **How:** Provides Services, Acts As An Umbrella Or Resource Body
- **What:** Disability, The Prevention Or Relief Of Poverty
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£410,620	£425,110	-	-
2024-04-30	£410,620	£425,110	-	-
2023-04-30	£309,169	£240,643	-	-
2022-04-30	£140,765	£139,004	-	-
2021-04-01	£126,681	£110,427	-	-

Trustees

Name	Role	Appointed
Frank Myers MBE	Chair	2025-02-06
Catherine Collis		2023-02-01
Christian Dangerfield		2022-12-09
Edwin Kirk		2021-10-01
Kim Nation		2025-02-06
Melanie Christine Groves		2020-01-22
Richard Hankins		2021-10-01

ETHOS-EXTENDING THE HAND OF SUPPORT

England & Wales - Charity number 1177809

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 30 April 2025
for
ETHOS-Extending the Hand of Support
a Charitable Incorporated Organisation

Thorne Widgery Accountancy Ltd
Chartered Accountants
2 Wyevale Business Park
Kings Acre
Hereford
Herefordshire
HR4 7BS

ETHOS-Extending the Hand of Support
a Charitable Incorporated Organisation

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for the Year Ended 30 April 2025

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ETHOS-Extending the Hand of Support
a Charitable Incorporated Organisation

Report of the Trustees
for the Year Ended 30 April 2025

The trustees present their report with the financial statements of the charity for the year ended 30 April 2025. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To reduce poverty and homelessness by getting to the root causes such as financial hardship lack of support, mental health and food poverty.

Activities - The Prevention and relief of poverty Homelessness and the prevention of Poverty - Including food poverty, financial hardship Human poverty lack of connections and community support.

Public benefit

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit.

ETHOS-Extending the Hand of Support
a Charitable Incorporated Organisation

Report of the Trustees
for the Year Ended 30 April 2025

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Empowering lives Building Community

The charity has experienced another year of growth and success in securing funding bids, accompanied by an increased demand for its services. The charity has maintained its collaborative approach with other agencies and the local authority in its ongoing mission to combat poverty in all its forms.

Community Larder

The community larder continues its efforts in providing support to individuals facing food insecurity, alongside addressing food waste.

We maintain our partnership with local supermarkets through neighbourly and Fare share initiatives.

Membership fees for Fare share have increased this year, but these costs are covered by donations from the larder.

Demand for the Larder has increased but still at a manageable level.

Collaboratively, we work with the local University of the Northern Midlands (NMITE) on a boost scheme to assist students struggling financially. Additionally, we continue to collaborate with other agencies, such as Young Carers and Women's Aid, to provide free food parcels to individuals in food poverty.

Cafe

The Cafe has maintained its success in attracting both paying customers and providing meals to the homeless.

To enhance sales, we have partnered with Deliveroo to use in quieter times.

We continue to collaborate with Hoople Training to provide placements.

The café training initiative has also yielded positive outcomes, enabling previously homeless individuals to engage in volunteering and acquire new skills. These experiences have assisted them in positive activities enabling community connections, improving mental health and increasing their employability.

We have identified areas for further development in training expansion. We have submitted applications for grants to prioritise this aspect, although our initial applications have been unsuccessful.

Community Space

The community space remains actively utilised by various organisations, including the Art Group, Knit and Natter, and ad hoc sessions.

Regular users of the space include Hereford Mind, Hope Support Services, Women's Aid, Action for Happiness, and Growing Local. Additionally, there are occasional sessions with numerous agencies, such as opticians, health workers, and the Homeless Outreach Team.

Support for the Ukraine Community Integration Scheme

The Ukraine Community Integration Scheme is currently in its third round of funding. We continue to provide comprehensive support to a substantial number of Ukrainians, including housing assistance, benefits, document processing, visa applications, and work-related support. Additionally, we offer translation services for housing-related matters and medical appointments.

Workers remain aligned with the Network of partners and are part of the group facilitated by HVOSS for grant holders involved in the network.

Household Support Fund

We continue the delivery of the household support fund on behalf of Hereford Council for people experiencing financial

difficulties. Support has been given to help with rent arrears, rent in advance and deposits to access a property.

ETHOS-Extending the Hand of Support
a Charitable Incorporated Organisation

Report of the Trustees
for the Year Ended 30 April 2025

White goods and other essential items including where appropriate clothing such as school uniforms, workwear etc.

ETHOS Tenants

Continuing housing related support of 3 tenants in the upstairs apartment and we have been successful in securing funding for a support worker which will now help with the sign off of enhanced rents.

Success has been achieved with longer term housing with move on for two clients, one into Higher needs supported accommodation and one into general needs.

FINANCIAL REVIEW

Financial position

The results for the year show net expenditure of £4,221 (2024: net expenditure £14,490). Net assets amounted to £68,757 (2024: £72,978).

While we continue to have funded projects that enable us to provide the services we do, we must increase our fundraising efforts to ensure we have a robust baseline of unrestricted funding. This will enable the charity to become more adaptable in an increasingly challenging and competitive funding environment.

Reserves policy

At the year end the charity had to reserves of £68,757 (2024: £72,978), of which £59,338 (2024: £50,312) was restricted and £9,419 (2024: £22,666) in unrestricted.

At the year end the charity has free reserves, being total reserves less any held in restricted funds less fixed assets, of which £1,604 (2024: £10,423).

It is the charity's aim to hold a minimum of 9 months running costs in free reserves.

We have commenced the process of establishing a reserve to ensure the financial stability of the organisation and will continue to develop this over the next financial year. Bookkeeping has been moved in-house, which has enabled us to gain a better daily overview of the finances and ensure that spending is focused on the priorities of the charity. A greater emphasis on cash flow management will be necessary in the future, as large funding pots that typically smooth out cash flow cannot be relied upon. The charity is in a sound financial position, and with a greater focus on the above measures, we can continue to grow and support the communities we work with.

Going concern

The Trustees have considered the future of the organisation in light of the current economic pressures in the UK and feel satisfied that the income will not be adversely affected, however if it were, savings in expenditure can be made in the short to medium term.

Due to these factors, the Trustees believe the organisation is a going concern for the foreseeable future of at least twelve months from date of signing these financial statements.

FUTURE PLANS

The Charitable Incorporated Organisation plans to continue its existing activities and explore other opportunities to develop.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a Charitable Incorporated Organisation (CIO), incorporated on 4 April 2018. The charity was established under a constitution which establishes the objectives and powers of the CIO and is governed under its constitution.

Recruitment and appointment of new trustees

New trustees are recruited by advertisement and reaching out to networks to be able to recruit to the skills needed within the board. The charity follows the charity commissions procedures for onboarding.

ETHOS-Extending the Hand of Support
a Charitable Incorporated Organisation

Report of the Trustees
for the Year Ended 30 April 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The Trustees meet frequently with key staff and deal with the administration of the CIO encompassing the strategic vision, financial accountability and risk management.

Day to day running of the CIO is undertaken by the key staff, working in conjunction with the Board of Trustees.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1177809

Principal address
10 Commercial Road
Hereford
HR1 2BB

Trustees

Ms M C Groves
E Kirk
R Hankins (Chair)
C Dangerfield
Ms C Collis
Ms K Nation (appointed 6.2.25)
F Myers (appointed 6.2.25)

Senior Management

Mel Groves - CEO
Kevin Morris - Operations and Finance Manager (resigned 31st July 2025)

Independent Examiner

Lisa Weaver FCCA
Thorne Widgery Accountancy Ltd
Chartered Accountants
2 Wyevale Business Park
Kings Acre
Hereford
Herefordshire
HR4 7BS

Approved by order of the board of trustees on **27th February 2026** and signed on its behalf by:



F Myers - Trustee

Independent Examiner's Report to the Trustees of
ETHOS-Extending the Hand of Support

Independent examiner's report to the trustees of ETHOS-Extending the Hand of Support

I report to the charity trustees on my examination of the accounts of ETHOS-Extending the Hand of Support (the Trust) for the year ended 30 April 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement - matters of concern identified

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination.

We draw attention to the Statement of Financial Activities in the financial statements, which indicates that the charity incurred net expenditure on unrestricted funds of £13,248 during the year ended 30 April 2025. Free reserves at the year end totalled £1,604 (2024: £10,432) which is outside of the Charity's reserves policy. Further details are stated in the accounting policies under "going concern".

Our opinion is not modified in respect of this matter.

I confirm that no other matters have come to my attention that give me cause to believe that in any material respect:

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

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



Lisa Weaver FCCA

Thorne Widgery Accountancy Ltd
Chartered Accountants
2 Wyevale Business Park
Kings Acre
Hereford
Herefordshire
HR4 7BS

Date: ... 27/2/26

ETHOS-Extending the Hand of Support
a Charitable Incorporated Organisation

Statement of Financial Activities
for the Year Ended 30 April 2025

	Notes	Unrestricted funds £	Restricted funds £	30.4.25 Total funds £	30.4.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	31,210	-	31,210	20,748
Charitable activities					
Homelessness and poverty support		7,000	313,706	320,706	327,571
Other trading activities	3	66,716	-	66,716	60,143
Investment income	4	1,854	-	1,854	2,158
Total		<u>106,780</u>	<u>313,706</u>	<u>420,486</u>	<u>410,620</u>
EXPENDITURE ON					
Charitable activities					
Homelessness and poverty support		<u>120,028</u>	<u>304,679</u>	<u>424,707</u>	<u>425,110</u>
NET INCOME/(EXPENDITURE)		(13,248)	9,027	(4,221)	(14,490)
RECONCILIATION OF FUNDS					
Total funds brought forward		22,666	50,312	72,978	87,468
TOTAL FUNDS CARRIED FORWARD		<u>9,418</u>	<u>59,339</u>	<u>68,757</u>	<u>72,978</u>

The notes form part of these financial statements

ETHOS-Extending the Hand of Support
a Charitable Incorporated Organisation

Balance Sheet
30 April 2025

	Notes	30.4.25 £	30.4.24 £
FIXED ASSETS			
Tangible assets	8	7,815	12,243
CURRENT ASSETS			
Debtors	9	6,930	1,317
Cash at bank and in hand		61,843	70,022
		<u>68,773</u>	<u>71,339</u>
CREDITORS			
Amounts falling due within one year	10	(7,831)	(10,604)
		<u>60,942</u>	<u>60,735</u>
NET CURRENT ASSETS			
		<u>68,757</u>	<u>72,978</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>68,757</u>	<u>72,978</u>
NET ASSETS			
		<u>68,757</u>	<u>72,978</u>
FUNDS			
	12		
Unrestricted funds		9,419	22,666
Restricted funds		59,338	50,312
		<u>68,757</u>	<u>72,978</u>
TOTAL FUNDS			
		<u>68,757</u>	<u>72,978</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27th February 2026 and were signed on its behalf by:



F Myers - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

ETHOS - Extending the Hand of Support, Charitable Incorporated Organisation meets the definition of a public benefit entity under FRS102.

Going concern

The Trustees have considered the future of the organisation in light of the current economic pressures in the UK and feel satisfied that the income will not be adversely affected, however if it were, savings in expenditure can be made in the short to medium term.

Due to these factors, the Trustees believe the organisation is a going concern for the foreseeable future of at least twelve months from date of signing these financial statements.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on cost
Motor vehicles	- 25% on cost
Computer equipment	- 25% on cost

Individual fixed assets costing £1,000 or more are capitalised at cost.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

1. ACCOUNTING POLICIES - continued

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Donated services or facilities

Donated services or facilities are included in incoming resources when the benefit to the charity is reasonably quantifiable and measurable. They are valued by the trustees at the amount the charity would have been willing to pay for the services or facilities on the open market.

Debtors

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

Cash at bank and in hand

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

Creditors and provisions

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

2. DONATIONS AND LEGACIES

	30.4.25	30.4.24
	£	£
Donations	31,210	20,748
	<u> </u>	<u> </u>

3. OTHER TRADING ACTIVITIES

	30.4.25	30.4.24
	£	£
Cafe sales	25,263	22,943
Larder contributions	27,672	21,575
Rent received	13,781	15,625
	<u> </u>	<u> </u>
	<u>66,716</u>	<u>60,143</u>

Notes to the Financial Statements - continued
for the Year Ended 30 April 2025

4. INVESTMENT INCOME		
	30.4.25	30.4.24
	£	£
Deposit account interest	1,854	2,158
	<u> </u>	<u> </u>
5. TRUSTEES' REMUNERATION AND BENEFITS		
	30.4.25	30.4.24
	£	£
Trustees' salaries	42,304	38,660
Trustees' social security	4,666	4,080
Trustees' pensions paid	1,054	973
	<u> </u>	<u> </u>
	<u>48,024</u>	<u>43,713</u>

Trustee, Ms M Groves, received remuneration from the charity for their management of projects during the year.

No other trustees received any remuneration.

Trustees' expenses

During the year the charity reimbursed expenses of £Nil (2024: £65) to no (2024: one) trustee's for items purchased on the charity's behalf.

6. STAFF COSTS		
	30.4.25	30.4.24
	£	£
Wages and salaries	184,286	191,979
Social security costs	11,310	10,261
Other pension costs	2,389	2,752
	<u> </u>	<u> </u>
	<u>197,985</u>	<u>204,992</u>

The average monthly number of employees during the year was as follows:

	30.4.25	30.4.24
Average staff number	8	9
	<u> </u>	<u> </u>

No employees received emoluments in excess of £60,000.

The total amount of employee benefits of the key management personnel of the trust were £89,755.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	20,748	-	20,748
Charitable activities			
Homelessness and poverty support	-	327,571	327,571
Other trading activities	60,143	-	60,143
Investment income	2,158	-	2,158
Total	<u>83,049</u>	<u>327,571</u>	<u>410,620</u>
EXPENDITURE ON			
Charitable activities			
Homelessness and poverty support	100,544	324,566	425,110
NET INCOME/(EXPENDITURE)	(17,495)	3,005	(14,490)
RECONCILIATION OF FUNDS			
Total funds brought forward	40,162	47,306	87,468
TOTAL FUNDS CARRIED FORWARD	<u>22,667</u>	<u>50,311</u>	<u>72,978</u>

8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 May 2024	5,513	16,995	958	23,466
Additions	-	-	1,426	1,426
At 30 April 2025	<u>5,513</u>	<u>16,995</u>	<u>2,384</u>	<u>24,892</u>
DEPRECIATION				
At 1 May 2024	1,767	8,498	958	11,223
Charge for year	1,249	4,248	357	5,854
At 30 April 2025	<u>3,016</u>	<u>12,746</u>	<u>1,315</u>	<u>17,077</u>
NET BOOK VALUE				
At 30 April 2025	<u>2,497</u>	<u>4,249</u>	<u>1,069</u>	<u>7,815</u>
At 30 April 2024	<u>3,746</u>	<u>8,497</u>	<u>-</u>	<u>12,243</u>

Notes to the Financial Statements - continued
for the Year Ended 30 April 2025

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.25	30.4.24
	£	£
Trade debtors	4,113	1,317
Prepayments	2,817	-
	<u>6,930</u>	<u>1,317</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.25	30.4.24
	£	£
Trade creditors	2,362	5,272
Taxation and social security	3,469	3,432
Other creditors	2,000	1,900
	<u>7,831</u>	<u>10,604</u>

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	30.4.25 Total funds £	30.4.24 Total funds £
Fixed assets	7,815	-	7,815	12,243
Current assets	9,435	59,338	68,773	71,339
Current liabilities	(7,831)	-	(7,831)	(10,604)
	<u>9,419</u>	<u>59,338</u>	<u>68,757</u>	<u>72,978</u>

12. MOVEMENT IN FUNDS

	At 1.5.24 £	Net movement in funds £	At 30.4.25 £
Unrestricted funds			
General fund	22,666	(13,247)	9,419
Restricted funds			
National Lottery	13,236	(13,236)	-
Garfield Western	-	24,751	24,751
Rank Foundation	11,640	(11,640)	-
Evesom Trust	25,000	(25,000)	-
B&Q Neighbourly Foundation	436	(436)	-
Herefordshire County Council	-	30,463	30,463
Hubbub Foundation UK	-	4,124	4,124
	<u>50,312</u>	<u>9,026</u>	<u>59,338</u>
TOTAL FUNDS	<u>72,978</u>	<u>(4,221)</u>	<u>68,757</u>

12. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	106,780	(120,027)	(13,247)
Restricted funds			
National Lottery	-	(13,236)	(13,236)
Garfield Western	30,000	(5,249)	24,751
Rank Foundation	(2,792)	(8,848)	(11,640)
The Mumford Memorial Trust	6,000	(6,000)	-
Evesom Trust	20,001	(45,001)	(25,000)
Separ International	9,000	(9,000)	-
B&Q Neighbourly Foundation	-	(436)	(436)
Herefordshire County Council	237,217	(206,754)	30,463
Hubbub Foundation UK	14,000	(9,876)	4,124
Neighbourly Foundation	280	(280)	-
	<u>313,706</u>	<u>(304,680)</u>	<u>9,026</u>
TOTAL FUNDS	<u>420,486</u>	<u>(424,707)</u>	<u>(4,221)</u>

Comparatives for movement in funds

	At 1.5.23 £	Net movement in funds £	At 30.4.24 £
Unrestricted funds			
General fund	40,162	(17,496)	22,666
Restricted funds			
National Lottery	-	13,236	13,236
Rank Foundation	-	11,640	11,640
Evesom Trust	32,751	(7,751)	25,000
B&Q Neighbourly Foundation	555	(119)	436
Herefordshire County Council	14,000	(14,000)	-
	<u>47,306</u>	<u>3,006</u>	<u>50,312</u>
TOTAL FUNDS	<u>87,468</u>	<u>(14,490)</u>	<u>72,978</u>

Notes to the Financial Statements - continued
for the Year Ended 30 April 2025

12. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	83,049	(100,545)	(17,496)
Restricted funds			
National Lottery	20,000	(6,764)	13,236
Hereford Community Foundation	2,000	(2,000)	-
Rank Foundation	45,445	(33,805)	11,640
The Mumford Memorial Trust	5,000	(5,000)	-
Evesom Trust	25,000	(32,751)	(7,751)
Separ International	10,000	(10,000)	-
B&Q Neighbourly Foundation	-	(119)	(119)
Herefordshire County Council	220,126	(234,126)	(14,000)
	<u>327,571</u>	<u>(324,565)</u>	<u>3,006</u>
TOTAL FUNDS	<u>410,620</u>	<u>(425,110)</u>	<u>(14,490)</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 April 2025.

ETHOS-EXTENDING THE HAND OF SUPPORT

England & Wales - Charity number 1177809

Accounts



Ethos

Extending the hand of support

2024

Annual Report



Empowering lives

Building community

The Trustees have the pleasure of presenting the current report for the accounting year end 2023. The charity has had another year of growth and success in funding bids along with a higher demand for its services. The charity has continued to work collaboratively with other agencies and the local authority in its mission against poverty of all kinds.



Community Larder



The community larder continues in its success in supporting people in food poverty along with food waste, partnership working with local supermarkets through neighbourly and Fareshare. We continue with Fareshare membership and have food delivered weekly this cost has increased massively over the last few years but is supported by larder donation payments and ad hoc funding.

We are still working with Hereford food Alliance and trying to get more local producers donating surplus but this is still very sporadic.

3,977

Larder Shops

£21,575

Larder Income

Cafe



The Cafe has been doing really well since our new cook came on board as her long history in catering has helped improve our service and food offer. We have a number of volunteers and now a placement through Hoople learning work skills. This is something we will work on the development of over the coming year.

2,101

Free Breakfasts

£22,940

Cafe Income

Community Space




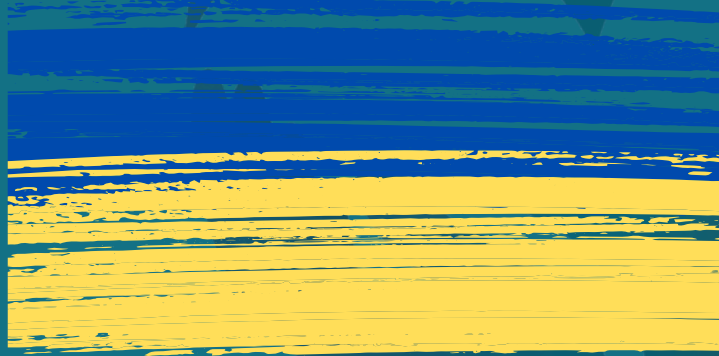
The community space continues to be well used by both us with Art group, Knit and natter and ad hoc sessions.

Partners using the space continues with Hereford Mind, Hope Support Services, Women's Aid, Action for Happiness sessions, Growing Local all as regulars and then odd sessions through Rural Media, 16+ Team, Haircuts for homeless, Opticians, Health workers, Homeless Outreach Team, Turning point.

Further work and opportunities to improve our space and offer will continue



SUCIG



Support for the Ukraine Community Integration Scheme is now in its second round of funding. We continue to assist a significant number of Ukrainians with various services, including housing, benefits, documents, visas, and work support. We also provide translation services for housing services and medical appointments.

The Homes for Ukraine worker managed by us has transitioned to Homes for Ukraine, leaving us with two workers. These workers collaborate closely with the Network of partners and are part of the group facilitated by HVOSS for grant holders involved in the network.

Household Support Fund



Managing the delivery of the household support fund on behalf of Hereford Council for people experiencing financial difficulties. Support has been given to help with rent arrears, rent in advance and deposits to access a property. White goods and other essential items including where appropriate clothing such as school uniforms, workwear etc.

Due to the large amount received and then given out by us as grants we are over a threshold for some funders making our income too high, this is something we need to consider in future and also look at reporting accounts showing this clearly for funders to take into consideration.

£108,000

Distributed

400+

Households Supported

Ethos Tenants



Continuing support of 3 tenants in the upstairs apartment, with work opportunities and development available for people if appropriate.

Work on developing this model is ongoing due to the staff time it takes and access to grants to help support this project has been obtained for management time to look at enhanced housing payments.

Discussions with the LA around enhanced rents, referrals etc are ongoing.

Applications for grant funding for a support worker are being identified.

Finances

While we continue to have funded projects that enable us to provide the services we do, we must increase our fundraising efforts to ensure we have a robust baseline of unrestricted funding. This will enable the charity to become more adaptable in an increasingly challenging and competitive funding environment.

We have commenced the process of establishing a reserve to ensure the financial stability of the organization and will continue to develop this over the next financial year.

Bookkeeping has been moved in-house, which has enabled us to gain a better daily overview of the finances and ensure that spending is focused on the priorities of the charity.

A greater emphasis on cash flow management will be necessary in the future, as large funding pots that typically smooth out cash flow cannot be relied upon.

The charity is in a sound financial position, and with a greater focus on the above measures, we can continue to grow and support the communities we work with.



Funding summary

£20,748

Donations

£327,571

Grant Funding

£60,143

Commercial

We'd like to thank all our donors for their generous support



Funded by
UK Government



Garfield Weston
FOUNDATION



Herefordshire
COMMUNITY
FOUNDATION



Herefordshire
Council



Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 30 April 2024
for
ETHOS-Extending the Hand of Support
a Charitable Incorporated Organisation

Thorne Widgey Accountancy Ltd
Chartered Accountants
2 Wyevale Business Park
Kings Acre
Hereford
Herefordshire
HR4 7BS

ETHOS-Extending the Hand of Support
a Charitable Incorporated Organisation

Contents of the Financial Statements
for the Year Ended 30 April 2024

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Detailed Statement of Financial Activities	14 to 15

ETHOS-Extending the Hand of Support
a Charitable Incorporated Organisation

Report of the Trustees
for the Year Ended 30 April 2024

The trustees present their report with the financial statements of the charity for the year ended 30 April 2024. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To reduce poverty and homelessness by getting to the root causes such as financial hardship lack of support, mental health and food poverty.

Activities - The Prevention and relief of poverty Homelessness and the prevention of Poverty - Including food poverty, financial hardship Human poverty lack of connections and community support.

Public benefit

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Empowering lives Building Community

The charity has had another year of growth and success infunding bids along with a higher demand for its services. The charity has continued to work collaboratively with other agencies and the local authority in its mission against poverty of all kinds.

Community Larder

The community larder continues in its success in supporting people in food poverty along with food waste, partnership working with local supermarkets through neighbourly and Fare share. We continue with Fare share membership and have food delivered weekly this cost has increased massively over the last few years but is supported by larder donation payments and ad hoc funding.

We are still working with Hereford food Alliance and trying to get more local producers donating surplus but this is still very sporadic.

Cafe

The Cafe has been doing really well since our new cook came on board as her long history in catering has helped improve our service and food offer. We have a number of volunteers and now a placement through Hoople learning work skills. This is something we will work on the development of over the coming year.

Community Space

The community space continues to be well used by both us with Art group, Knit and natter and ad hoc sessions.

Partners using the space continues with Hereford Mind, Hope Support Services, Women's Aid, Action for Happiness sessions, Growing Local all as regulars and then odd sessions through Rural Media, 16+ Team, Haircuts for homeless, Opticians, Health workers, Homeless Outreach Team, Turning point.

Support for the Ukraine Community Integration Scheme

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Discussions with the LA around enhanced rents, referrals etc are ongoing.

Applications for grant funding for a support worker are being identified.

FINANCIAL REVIEW

Financial position

The results for the year show net expenditure of £14,490 (2023: net income £68,526). Net assets amounted to £72,978 (2023: £87,468).

At the year end the charity had £22,666 (2023: £40,162) in unrestricted reserves, of which £10,423 (2023: £27,047) were free reserves.

While we continue to have funded projects that enable us to provide the services we do, we must increase our fundraising efforts to ensure we have a robust baseline of unrestricted funding. This will enable the charity to become more adaptable in an increasingly challenging and competitive funding environment.

We have commenced the process of establishing a reserve to ensure the financial stability of the organisation and will continue to develop this over the next financial year. Bookkeeping has been moved in-house, which has enabled us to gain a better daily overview of the finances and ensure that spending is focused on the priorities of the charity. A greater emphasis on cash flow management will be necessary in the future, as large funding pots that typically smooth out cash flow cannot be relied upon. The charity is in a sound financial position, and with a greater focus on the above measures, we can continue to grow and support the communities we work with.

Reserves policy

It is the charity's aim to hold a minimum of 9 months running costs in free reserves.

Going concern

The Trustees have considered the future of the organisation in light of the current economic pressures in the UK and feel satisfied that the income will not be adversely affected, however if it were, savings in expenditure can be made in the short to medium term.

Due to these factors, the Trustees believe the organisation is a going concern for the foreseeable future of at least twelve months from date of signing these financial statements.

FUTURE PLANS

The Charitable Incorporated Organisation plans to continue its existing activities and explore other opportunities to develop.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a Charitable Incorporated Organisation (CIO), incorporated on 4 April 2018. The charity was established under a constitution which establishes the objectives and powers of the CIO and is governed under its constitution.

Recruitment and appointment of new trustees

New trustees are recruited by advertisement and reaching out to networks to be able to recruit to the skills needed within the board. The charity follows the charity commissions procedures for onboarding.

Organisational structure

The Trustees meet frequently with key staff and deal with the administration of the CIO encompassing the strategic vision, financial accountability and risk management.

Day to day running of the CIO is undertaken by the key staff, working in conjunction with the Board of Trustees.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1177809

Principal address

10 Commercial Road
Hereford
HR1 2BB

ETHOS-Extending the Hand of Support
a Charitable Incorporated Organisation

Report of the Trustees
for the Year Ended 30 April 2024

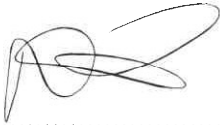
Trustees

Ms M C Groves
E Kirk
R Hankins (Chair)
C Dangerfield
Ms C Collis

Independent Examiner

Lisa Weaver FCCA
Thorne Widgey Accountancy Ltd
Chartered Accountants
2 Wyevale Business Park
Kings Acre
Hereford
Herefordshire
HR4 7BS

Approved by order of the board of trustees on 17.02.2025 and signed on its behalf by:



.....
Ms M C Groves - Trustee

Independent Examiner's Report to the Trustees of
ETHOS-Extending the Hand of Support

Independent examiner's report to the trustees of ETHOS-Extending the Hand of Support

I report to the charity trustees on my examination of the accounts of ETHOS-Extending the Hand of Support (the Trust) for the year ended 30 April 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

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

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



Lisa Weaver FCCA

Thorne Widgey Accountancy Ltd
Chartered Accountants
2 Wyevale Business Park
Kings Acre
Hereford
Herefordshire
HR4 7BS

Date:17/2/25.....

ETHOS-Extending the Hand of Support
a Charitable Incorporated Organisation

Statement of Financial Activities
for the Year Ended 30 April 2024

	Notes	Unrestricted funds £	Restricted funds £	30.4.24 Total funds £	30.4.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		20,748	-	20,748	21,924
Charitable activities					
Homelessness and poverty support		-	327,571	327,571	231,674
Other trading activities	2	60,143	-	60,143	55,571
Investment income	3	2,158	-	2,158	-
Total		<u>83,049</u>	<u>327,571</u>	<u>410,620</u>	<u>309,169</u>
EXPENDITURE ON					
Charitable activities					
Homelessness and poverty support		<u>100,544</u>	<u>324,566</u>	<u>425,110</u>	<u>240,643</u>
NET INCOME/(EXPENDITURE)		(17,495)	3,005	(14,490)	68,526
RECONCILIATION OF FUNDS					
Total funds brought forward		40,162	47,306	87,468	18,942
TOTAL FUNDS CARRIED FORWARD		<u><u>22,667</u></u>	<u><u>50,311</u></u>	<u><u>72,978</u></u>	<u><u>87,468</u></u>

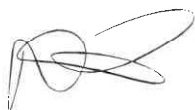
The notes form part of these financial statements

ETHOS-Extending the Hand of Support
a Charitable Incorporated Organisation

Balance Sheet
30 April 2024

	Notes	Unrestricted funds £	Restricted funds £	30.4.24 Total funds £	30.4.23 Total funds £
FIXED ASSETS					
Tangible assets	6	12,243	-	12,243	13,115
CURRENT ASSETS					
Debtors	7	1,317	-	1,317	327
Cash at bank and in hand		19,710	50,312	70,022	89,900
		<u>21,027</u>	<u>50,312</u>	<u>71,339</u>	<u>90,227</u>
CREDITORS					
Amounts falling due within one year	8	(10,604)	-	(10,604)	(15,874)
		<u>10,423</u>	<u>50,312</u>	<u>60,735</u>	<u>74,353</u>
NET CURRENT ASSETS					
		<u>22,666</u>	<u>50,312</u>	<u>72,978</u>	<u>87,468</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>22,666</u>	<u>50,312</u>	<u>72,978</u>	<u>87,468</u>
NET ASSETS					
		<u>22,666</u>	<u>50,312</u>	<u>72,978</u>	<u>87,468</u>
FUNDS					
	9			22,666	40,162
Unrestricted funds				50,312	47,306
Restricted funds				<u>72,978</u>	<u>87,468</u>
TOTAL FUNDS					
				<u>72,978</u>	<u>87,468</u>

The financial statements were approved by the Board of Trustees and authorised for issue on17.02.2025..... and were signed on its behalf by:



.....
M C Groves - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

ETHOS - Extending the Hand of Support, Charitable Incorporated Organisation meets the definition of a public benefit entity under FRS102.

Going concern

The Trustees have considered the future of the organisation in light of the current economic pressures in the UK and feel satisfied that the income will not be adversely affected, however if it were, savings in expenditure can be made in the short to medium term.

Due to these factors, the Trustees believe the organisation is a going concern for the foreseeable future of at least twelve months from date of signing these financial statements.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on cost
Motor vehicles	- 25% on cost
Computer equipment	- 25% on cost

Individual fixed assets costing £1,000 or more are capitalised at cost.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Notes to the Financial Statements - continued
for the Year Ended 30 April 2024

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Donated services or facilities

Donated services or facilities are included in incoming resources when the benefit to the charity is reasonably quantifiable and measurable. They are valued by the trustees at the amount the charity would have been willing to pay for the services or facilities on the open market.

Debtors

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

Cash at bank and in hand

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

Creditors and provisions

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

2. OTHER TRADING ACTIVITIES

	30.4.24	30.4.23
	£	£
Cafe sales	22,943	23,611
Larder contributions	21,575	18,990
Rent received	15,625	12,970
	<u>60,143</u>	<u>55,571</u>

3. INVESTMENT INCOME

	30.4.24	30.4.23
	£	£
Deposit account interest	2,158	-
	<u>2,158</u>	<u>-</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

	30.4.24	30.4.23
	£	£
Trustees' salaries	38,660	38,500
Trustees' social security	4,080	4,058
Trustees' pensions paid	973	968
	<u>43,713</u>	<u>43,526</u>

Trustee, Ms M Groves, received remuneration from the charity for their management of projects during the year.

No other trustees received any remuneration.

Notes to the Financial Statements - continued
for the Year Ended 30 April 2024

4. TRUSTEES' REMUNERATION AND BENEFITS - continued

Trustees' expenses

During the year the charity reimbursed expenses of £65 (2023: £615) to one (2023: one) trustee's for items purchased on the charity's behalf.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	21,924	-	21,924
Charitable activities			
Homelessness and poverty support	-	231,674	231,674
Other trading activities	55,571	-	55,571
Total	<u>77,495</u>	<u>231,674</u>	<u>309,169</u>
EXPENDITURE ON			
Charitable activities			
Homelessness and poverty support	53,275	187,368	240,643
NET INCOME	24,220	44,306	68,526
RECONCILIATION OF FUNDS			
Total funds brought forward	15,942	3,000	18,942
TOTAL FUNDS CARRIED FORWARD	<u>40,162</u>	<u>47,306</u>	<u>87,468</u>

6. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 May 2023	519	16,995	958	18,472
Additions	4,994	-	-	4,994
At 30 April 2024	<u>5,513</u>	<u>16,995</u>	<u>958</u>	<u>23,466</u>
DEPRECIATION				
At 1 May 2023	390	4,249	718	5,357
Charge for year	1,377	4,249	240	5,866
At 30 April 2024	<u>1,767</u>	<u>8,498</u>	<u>958</u>	<u>11,223</u>
NET BOOK VALUE				
At 30 April 2024	<u>3,746</u>	<u>8,497</u>	<u>-</u>	<u>12,243</u>
At 30 April 2023	<u>129</u>	<u>12,746</u>	<u>240</u>	<u>13,115</u>

Notes to the Financial Statements - continued
for the Year Ended 30 April 2024

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.24	30.4.23
	£	£
Trade debtors	1,317	327

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.24	30.4.23
	£	£
Trade creditors	5,272	13,375
Taxation and social security	3,432	699
Other creditors	1,900	1,800
	<u>10,604</u>	<u>15,874</u>

9. MOVEMENT IN FUNDS

	At 1.5.23	Net movement in funds	At 30.4.24
	£	£	£
Unrestricted funds			
General fund	40,162	(17,496)	22,666
Restricted funds			
National Lottery	-	13,236	13,236
Rank Foundation	-	11,640	11,640
Evesom Trust	32,751	(7,751)	25,000
B&Q Neighbourly Foundation	555	(119)	436
Herefordshire County Council	14,000	(14,000)	-
	<u>47,306</u>	<u>3,006</u>	<u>50,312</u>
TOTAL FUNDS	<u>87,468</u>	<u>(14,490)</u>	<u>72,978</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	83,049	(100,545)	(17,496)
Restricted funds			
National Lottery	20,000	(6,764)	13,236
Hereford Community Foundation	2,000	(2,000)	-
Rank Foundation	45,445	(33,805)	11,640
The Mumford Memorial Trust	5,000	(5,000)	-
Evesom Trust	25,000	(32,751)	(7,751)
Separ International	10,000	(10,000)	-
B&Q Neighbourly Foundation	-	(119)	(119)
Herefordshire County Council	220,126	(234,126)	(14,000)
	<u>327,571</u>	<u>(324,565)</u>	<u>3,006</u>
TOTAL FUNDS	<u>410,620</u>	<u>(425,110)</u>	<u>(14,490)</u>

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.5.22 £	Net movement in funds £	At 30.4.23 £
Unrestricted funds			
General fund	15,942	24,220	40,162
Restricted funds			
National Lottery	1,000	(1,000)	-
Hereford Community Foundation	2,000	(2,000)	-
Evesom Trust	-	32,751	32,751
B&Q Neighbourly Foundation	-	555	555
Herefordshire County Council	-	14,000	14,000
	<u>3,000</u>	<u>44,306</u>	<u>47,306</u>
TOTAL FUNDS	<u>18,942</u>	<u>68,526</u>	<u>87,468</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	77,495	(53,275)	24,220
Restricted funds			
National Lottery	-	(1,000)	(1,000)
Hereford Community Foundation	14,750	(16,750)	(2,000)
Rank Foundation	15,138	(15,138)	-
Ladau Ltd	16,000	(16,000)	-
The Mumford Memorial Trust	15,000	(15,000)	-
Evesom Trust	50,000	(17,249)	32,751
National Grid	10,000	(10,000)	-
Separ International	8,000	(8,000)	-
Groundwork UK	500	(500)	-
B&Q Neighbourly Foundation	10,555	(10,000)	555
Herefordshire County Council	91,731	(77,731)	14,000
	<u>231,674</u>	<u>(187,368)</u>	<u>44,306</u>
TOTAL FUNDS	<u>309,169</u>	<u>(240,643)</u>	<u>68,526</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 April 2024.

Thorne Widgey Accountancy Ltd
2 Wyevale Business Park
Kings Acre
Hereford
HR4 7BS

Dear Sirs

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in connection with your independent examination of the charity's financial statements for the year ended 30 April 2023. These enquiries have included inspection of supporting documentation where appropriate and are sufficient to satisfy ourselves that we can make each of the following representations. All representations are made to the best of our knowledge and belief.

General

1. We acknowledge that the work performed by you is substantially less in scope than an audit performed in accordance with International Standards on Auditing (UK) and that you do not express an audit opinion.
2. We confirm that the charity was entitled to exemption under section 144 of the Charities Act 2011 the requirement to have its financial statements for the financial year ended 30 April 2023 audited.
3. We have fulfilled our responsibilities as trustees as set out in the terms of your engagement letter, under the Charities Act 2011 for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view and for making accurate representations to you.
4. All the transactions undertaken by the charity have been properly reflected and recorded in the accounting records.
5. All the accounting records have been made available to you for the purpose of your independent examination. We have provided you with unrestricted access to all appropriate persons within the charity, and with all other records and related information requested, including minutes of all management and trustee meetings and correspondence with The Charity Commission.
6. The financial statements are free of material misstatements, including omissions.
7. The effects of uncorrected misstatements are immaterial both individually and in total.

Assets and liabilities

8. The charity has satisfactory title to all assets and there are no liens or encumbrances on the charity's assets, except for those that are disclosed in the notes to the financial statements.
9. All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.
10. We have no plans or intentions that may materially alter the carrying value and, where relevant, the fair value measurements or classification of assets and liabilities reflected in the financial statements.

Accounting estimates

11. The methods, data and significant assumptions used by us in making accounting estimates, and their related disclosures, are appropriate to achieve recognition, measurement and disclosure that is reasonable in the context of the applicable financial reporting framework.

Legal claims

12. We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for and disclosed in the financial statements.

Laws and regulations

13. We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.

Related parties

14. Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with legislative and accounting standards requirements.

Subsequent events

15. All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

Going concern

16. We believe that the charity's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charity's ability to continue as a going concern need to be made in the financial statements.

Grants and donations

17. All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income.

Yours faithfully

.....
Signed on behalf of the board of trustees of ETHOS - Extending the Hand of Support CIO

ETHOS-EXTENDING THE HAND OF SUPPORT

England & Wales - Charity number 1177809

Accounts

Report of the Trustees and

Unaudited Financial Statements

for the Year Ended 30 April 2023

for

ETHOS- Extending the Hand of Support
a Charitable Incorporated Organisation

Thorne Widgey Accountancy Ltd
Chartered Accountants
2 Wyevale Business Park
Kings Acre
Hereford
Herefordshire
HR4 7BS

ETHOS- Extending the Hand of Support
a Charitable Incorporated Organisation

Contents of the Financial Statements
for the Year Ended 30 April 2023

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ETHOS- Extending the Hand of Support
a Charitable Incorporated Organisation

Report of the Trustees
for the Year Ended 30 April 2023

The trustees present their report with the financial statements of the charity for the year ended 30 April 2023. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To reduce poverty and homelessness by getting to the root causes such as financial hardship lack of support, mental health and food poverty.

Activities - The Prevention and relief of poverty Homelessness and the prevention of Poverty - Including food poverty, financial hardship Human poverty lack of connections and community support.

Public benefit

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The community larder goes on to be a huge success and a very welcome addition to Hereford used by many, the level of donations has gone up and down but has been managed by the larder coordinator and volunteers well. A drive to save more food waste was worked on by the CEO and an event called Food for the shire was arranged by us in conjunction with Hereford food Alliance and Herefordshire Council which brought local farmers and food distributors together to promote partnerships and support.

A contract with Herefordshire Council to support Ukrainian refugees coming into the county was secured and 3 workers recruited starting February 2023 on a twelve month contract.

Rank foundation Funded a full time role as a Time To Shine placement and Rebecca Davies was recruited January 2023

HSF - Household Support Fund grant funding was successful and in July 2022 saw the first six months funding from Herefordshire Council for Ethos to distribute financial support to people struggling with the cost of living crisis, this funding continued throughout the financial year and has been a great success but a huge amount of work for the charity.

Eveson Trust Grant for managers approved January 2023.

Success of our community space continues, working with a range of groups and the use of the space to support a range of people and also other organisations paying for the space to use for training and evening support groups. This includes the NHS and other charities such as MIND, Turning Point and Hope Support Services.

Catherine Collis and Christian Dangerfield recruited as trustees.

FINANCIAL REVIEW

Financial position

The results for the year show net income of £68,256 (2022: £1,761). Net assets amounted to £87,468 (2022: £18,942).

At the year end the charity had £40,162 (2022: £15,942) in unrestricted reserves, of which £27,047 (2022: £15,204) were free reserves.

Reserves policy

It is the charity's aim to hold a minimum of 9 months running costs in free reserves.

ETHOS- Extending the Hand of Support
a Charitable Incorporated Organisation

Report of the Trustees
for the Year Ended 30 April 2023

FINANCIAL REVIEW

Going concern

The Trustees have considered the future of the organisation in light of the current economic pressures in the UK and feel satisfied that the income will not be adversely affected, however if it were, savings in expenditure can be made in the short to medium term.

Due to these factors, the Trustees believe the organisation is a going concern for the foreseeable future of at least twelve months from date of signing these financial statements.

FUTURE PLANS

The Charitable Incorporated Organisation plans to continue its existing activities and explore other opportunities to develop.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a Charitable Incorporated Organisation (CIO), incorporated on 4 April 2018. The charity was established under a constitution which establishes the objectives and powers of the CIO and is governed under its constitution.

Recruitment and appointment of new trustees

New trustees are recruited by advertisement and reaching out to networks to be able to recruit to the skills needed within the board. The charity follows the charity commissions procedures for onboarding.

Organisational structure

The Trustees meet frequently with key staff and deal with the administration of the CIO encompassing the strategic vision, financial accountability and risk management.

Day to day running of the CIO is undertaken by the key staff, working in conjunction with the Board of Trustees.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1177809

Principal address

10 Commercial Road
Hereford
HR1 2BB

Trustees

Ms M C Groves
E Kirk
R Hankins (Chair)
C Dangerfield (appointed 9.12.22)
Ms C Collis (appointed 1.2.23)

Independent Examiner

Lisa Weaver FCCA
Thorne Widgey Accountancy Ltd
Chartered Accountants
2 Wyevale Business Park
Kings Acre
Hereford
Herefordshire
HR4 7BS

ETHOS- Extending the Hand of Support
a Charitable Incorporated Organisation

Report of the Trustees
for the Year Ended 30 April 2023

Approved by order of the board of trustees on **23rd February 2024** and signed on its behalf by:



.....

Ms M C Groves - Trustee

Independent Examiner's Report to the Trustees of
ETHOS- Extending the Hand of Support

Independent examiner's report to the trustees of ETHOS- Extending the Hand of Support

I report to the charity trustees on my examination of the accounts of ETHOS- Extending the Hand of Support (the Trust) for the year ended 30 April 2023.

Responsibilities and basis of report

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

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


Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

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

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



Lisa Weaver FCCA

Thorne Widgey Accountancy Ltd
Chartered Accountants
2 Wyevale Business Park
Kings Acre
Hereford
Herefordshire
HR4 7BS

Date: 23/2/24.....

ETHOS- Extending the Hand of Support
a Charitable Incorporated Organisation

Statement of Financial Activities
for the Year Ended 30 April 2023

	Notes	Unrestricted funds £	Restricted funds £	30.4.23 Total funds £	30.4.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		21,924	-	21,924	53,059
Charitable activities					
Homelessness and poverty support		-	231,674	231,674	35,367
Other trading activities	2	55,571	-	55,571	52,339
Total		<u>77,495</u>	<u>231,674</u>	<u>309,169</u>	<u>140,765</u>
EXPENDITURE ON					
Charitable activities					
Homelessness and poverty support		53,275	187,368	240,643	139,004
NET INCOME		24,220	44,306	68,526	1,761
RECONCILIATION OF FUNDS					
Total funds brought forward		15,942	3,000	18,942	17,181
TOTAL FUNDS CARRIED FORWARD		<u>40,162</u>	<u>47,306</u>	<u>87,468</u>	<u>18,942</u>

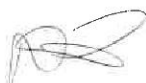
The notes form part of these financial statements

**ETHOS- Extending the Hand of Support
a Charitable Incorporated Organisation**

**Balance Sheet
30 April 2023**

	Notes	Unrestricted funds £	Restricted funds £	30.4.23 Total funds £	30.4.22 Total funds £
FIXED ASSETS					
Tangible assets	5	13,115	-	13,115	738
CURRENT ASSETS					
Debtors	6	327	-	327	(389)
Cash at bank and in hand		42,594	47,306	89,900	32,585
		<u>42,921</u>	<u>47,306</u>	<u>90,227</u>	<u>32,196</u>
CREDITORS					
Amounts falling due within one year	7	(15,874)	-	(15,874)	(13,992)
NET CURRENT ASSETS		<u>27,047</u>	<u>47,306</u>	<u>74,353</u>	<u>18,204</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>40,162</u>	<u>47,306</u>	<u>87,468</u>	<u>18,942</u>
NET ASSETS		<u>40,162</u>	<u>47,306</u>	<u>87,468</u>	<u>18,942</u>
FUNDS					
Unrestricted funds	8			40,162	15,942
Restricted funds				47,306	3,000
TOTAL FUNDS				<u>87,468</u>	<u>18,942</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 23rd February 2024 and were signed on its behalf by:



.....
M C Groves - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

ETHOS - Extending the Hand of Support, Charitable Incorporated Organisation meets the definition of a public benefit entity under FRS102.

Going concern

The Trustees have considered the future of the organisation in light of the current economic pressures in the UK and feel satisfied that the income will not be adversely affected, however if it were, savings in expenditure can be made in the short to medium term.

Due to these factors, the Trustees believe the organisation is a going concern for the foreseeable future of at least twelve months from date of signing these financial statements.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on cost
Motor vehicles	- 25% on cost
Computer equipment	- 25% on cost

Individual fixed assets costing £1,000 or more are capitalised at cost.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Notes to the Financial Statements - continued
for the Year Ended 30 April 2023

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Donated services or facilities

Donated services or facilities are included in incoming resources when the benefit to the charity is reasonably quantifiable and measurable. They are valued by the trustees at the amount the charity would have been willing to pay for the services or facilities on the open market.

Debtors

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

Cash at bank and in hand

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

Creditors and provisions

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

2. OTHER TRADING ACTIVITIES

	30.4.23	30.4.22
	£	£
Cafe sales	23,611	20,546
Larder contributions	18,990	8,636
Rent received	12,970	23,157
	<u>55,571</u>	<u>52,339</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

	30.4.23	30.4.22
	£	£
Trustees' salaries	38,500	38,496
Trustees' social security	4,058	148
Trustees' pensions paid	968	968
	<u>43,526</u>	<u>39,612</u>

Trustee, Ms M Groves, received remuneration from the charity for their management of projects during the year.

No other trustees received any remuneration.

Notes to the Financial Statements - continued
for the Year Ended 30 April 2023

3. TRUSTEES' REMUNERATION AND BENEFITS - continued

Trustees' expenses

During the year the charity reimbursed expenses of £615 (2022: £2,589) to one (2022: two) trustee's for items purchased on the charity's behalf.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	53,059	-	53,059
Charitable activities			
Homelessness and poverty support	2,667	32,700	35,367
Other trading activities	52,339	-	52,339
Total	<u>108,065</u>	<u>32,700</u>	<u>140,765</u>
EXPENDITURE ON			
Charitable activities			
Homelessness and poverty support	107,054	31,950	139,004
NET INCOME	1,011	750	1,761
RECONCILIATION OF FUNDS			
Total funds brought forward	14,931	2,250	17,181
TOTAL FUNDS CARRIED FORWARD	<u>15,942</u>	<u>3,000</u>	<u>18,942</u>

5. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 May 2022	519	-	958	1,477
Additions	-	16,995	-	16,995
At 30 April 2023	<u>519</u>	<u>16,995</u>	<u>958</u>	<u>18,472</u>
DEPRECIATION				
At 1 May 2022	260	-	479	739
Charge for year	130	4,249	239	4,618
At 30 April 2023	<u>390</u>	<u>4,249</u>	<u>718</u>	<u>5,357</u>
NET BOOK VALUE				
At 30 April 2023	<u>129</u>	<u>12,746</u>	<u>240</u>	<u>13,115</u>
At 30 April 2022	<u>259</u>	<u>-</u>	<u>479</u>	<u>738</u>

ETHOS- Extending the Hand of Support
a Charitable Incorporated Organisation

Notes to the Financial Statements - continued
for the Year Ended 30 April 2023

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		30.4.23	30.4.22
		£	£
Trade debtors		<u>327</u>	<u>(389)</u>
7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		30.4.23	30.4.22
		£	£
Trade creditors		13,375	8,058
Taxation and social security		699	2,563
Other creditors		<u>1,800</u>	<u>3,371</u>
		<u>15,874</u>	<u>13,992</u>
8. MOVEMENT IN FUNDS			
		Net	At
	At 1.5.22	movement	30.4.23
	£	in funds	£
		£	
Unrestricted funds			
General fund	15,942	24,220	40,162
Restricted funds			
National Lottery	1,000	(1,000)	-
Hereford Community Foundation	2,000	(2,000)	-
Evesom Trust	-	32,751	32,751
B&Q Neighbourly Foundation	-	555	555
Herefordshire County Council	-	14,000	14,000
	<u>3,000</u>	<u>44,306</u>	<u>47,306</u>
TOTAL FUNDS	<u>18,942</u>	<u>68,526</u>	<u>87,468</u>

8. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	77,495	(53,275)	24,220
Restricted funds			
National Lottery	-	(1,000)	(1,000)
Hereford Community Foundation	14,750	(16,750)	(2,000)
Rank Foundation	15,138	(15,138)	-
Ladau Ltd	16,000	(16,000)	-
The Mumford Memorial Trust	15,000	(15,000)	-
Evesom Trust	50,000	(17,249)	32,751
National Grid	10,000	(10,000)	-
Separ International	8,000	(8,000)	-
Groundwork UK	500	(500)	-
B&Q Neighbourly Foundation	10,555	(10,000)	555
Herefordshire County Council	91,731	(77,731)	14,000
	<u>231,674</u>	<u>(187,368)</u>	<u>44,306</u>
TOTAL FUNDS	<u>309,169</u>	<u>(240,643)</u>	<u>68,526</u>

Comparatives for movement in funds

	At 1.5.21 £	Net movement in funds £	At 30.4.22 £
Unrestricted funds			
General fund	14,931	1,011	15,942
Restricted funds			
National Lottery	2,250	(1,250)	1,000
Hereford Community Foundation	-	2,000	2,000
	<u>2,250</u>	<u>750</u>	<u>3,000</u>
TOTAL FUNDS	<u>17,181</u>	<u>1,761</u>	<u>18,942</u>

ETHOS- Extending the Hand of Support
a Charitable Incorporated Organisation

Notes to the Financial Statements - continued
for the Year Ended 30 April 2023

8. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	108,065	(107,054)	1,011
Restricted funds			
National Lottery	9,950	(11,200)	(1,250)
Hereford Community Foundation	10,000	(8,000)	2,000
Community Housing	4,750	(4,750)	-
Ladau Ltd	8,000	(8,000)	-
	<u>32,700</u>	<u>(31,950)</u>	<u>750</u>
TOTAL FUNDS	<u>140,765</u>	<u>(139,004)</u>	<u>1,761</u>

9. RELATED PARTY DISCLOSURES

M Drury (a trustee who resigned in October 2021) has made a interest free loan to the charity. During the year repayments of £nil (2022: £1,000) was made to M Drury and the outstanding balance due to him was £Nil.

ETHOS-EXTENDING THE HAND OF SUPPORT

England & Wales - Charity number 1177809

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 30 April 2022
for
ETHOS- Extending the Hand of Support
a Charitable Incorporated Organisation

Thorne Widgey Accountancy Ltd
Chartered Accountants
2 Wyevale Business Park
Kings Acre
Hereford
Herefordshire
HR4 7BS

ETHOS- Extending the Hand of Support
a Charitable Incorporated Organisation

Contents of the Financial Statements
for the Year Ended 30 April 2022

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ETHOS- Extending the Hand of Support
a Charitable Incorporated Organisation

Report of the Trustees
for the Year Ended 30 April 2022

The trustees present their report with the financial statements of the charity for the year ended 30 April 2022. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To reduce poverty and homelessness by getting to the root causes such as financial hardship lack of support, mental health and food poverty.

Activities - The Prevention and relief of poverty Homelessness and the prevention of Poverty - Including food poverty, financial hardship Human poverty lack of connections and community support.

Public benefit

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit,

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The community larder went on to be successful and it helped with having a constant supply of food for when people needed a food parcel. It was initially open a few hours a day on Monday to Friday and people came in for food but also needed support with a range of issues.

Additional funding was then secured through lottery awards for all, allpay and HCF to continue our work and to employ additional staff.

Planning of the community space started in consultation with other support providers and members of the community.

The cafe and community space were not able to open until May 2021. A cook Robert Cooke was taken on to run the cafe and Ali Wells was subcontracted to deliver some group work including developing a LGBT group. Then in June 2021 the search for new trustees was started as existing trustees Mark Drury, Nicola Coleman and Teresa Lasky did not feel they had the skills of time to support the charity running and further skills were needed of trustees with experience in charity governance and business management.

Nicola Coleman resigned in August 21 and Sarah Deacon came on board as Trustee, treasurer and accountant pro bono for 1 year. Richard Hankins and Edwin Kirk also came onboard and Mark Drury then stood down October 2021.

FINANCIAL REVIEW

Financial position

The results for the year show net income of £1,761 (2021: £15,431). Net assets amounted to £18,942 (2021: £17,181).

At the year end the charity had £15,942 (2021: £14,931) in unrestricted reserves, of which £15,204 were free reserves.

Reserves policy

It is the charity's aim to hold a minimum of 9 months running costs in free reserves.

FUTURE PLANS

The Charitable Incorporated Organisation plans to continue its existing activities and explore other opportunities to develop.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a Charitable Incorporated Organisation (CIO), incorporated on 4 April 2018. The charity was established under a constitution which establishes the objectives and powers of the CIO and is governed under its constitution.

ETHOS- Extending the Hand of Support
a Charitable Incorporated Organisation

Report of the Trustees
for the Year Ended 30 April 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

New trustees are recruited by advertisement and reaching out to networks to be able to recruit to the skills needed within the board. The charity follows the charity commissions procedures for onboarding.

Organisational structure

The Trustees meet frequently with key staff and deal with the administration of the CIO encompassing the strategic vision, financial accountability and risk management.

Day to day running of the CIO is undertaken by the key staff, working in conjunction with the Board of Trustees.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1177809

Registered Company Number

CE013709

Principal address

10 Commercial Road
Hereford
HR1 2BB

Trustees

Ms M C Groves
E Kirk (appointed 1.10.21)
R Hankins (Chair) (appointed 1.10.21)
C Dangerfield (appointed 9.12.22)
M Drury (resigned 1.10.21)
T Lasky (resigned 1.10.21)
Ms N Coleman (resigned 1.8.21)

Independent Examiner

Thorne Widgey Accountancy Ltd
Chartered Accountants
2 Wyevale Business Park
Kings Acre
Hereford
Herefordshire
HR4 7BS

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

ETHOS- Extending the Hand of Support
a Charitable Incorporated Organisation

Report of the Trustees
for the Year Ended 30 April 2022

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 24 February 2023 and signed on its behalf by:

Ms M C Groves - Trustee

Independent Examiner's Report to the Trustees of
ETHOS- Extending the Hand of Support

Independent examiner's report to the trustees of ETHOS- Extending the Hand of Support

I report to the charity trustees on my examination of the accounts of ETHOS- Extending the Hand of Support (the Trust) for the year ended 30 April 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

Attention should be drawn to the following, in order to enable a proper understanding of the accounts

It is brought to the reader's attention that Charity Commission consent, as required by clause 6 (1) of the charity's governing document, relating to the employment of a Trustee was only granted on 27 October 2021, therefore any payments made before that date will be unauthorised and may be open to challenge.

I have no further 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.

Lisa Weaver FCCA
Thorne Widgery Accountancy Ltd
Chartered Accountants
2 Wyevale Business Park
Kings Acre
Hereford
Herefordshire
HR4 7BS

Date: 28 February 2023

ETHOS- Extending the Hand of Support
a Charitable Incorporated Organisation

Statement of Financial Activities
for the Year Ended 30 April 2022

	Notes	Unrestricted funds £	Restricted funds £	30.4.22 Total funds £	30.4.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		53,059	-	53,059	18,834
Charitable activities					
Homelessness and poverty support		2,667	32,700	35,367	89,151
Other trading activities	2	<u>52,339</u>	<u>-</u>	<u>52,339</u>	<u>13,962</u>
Total		<u>108,065</u>	<u>32,700</u>	<u>140,765</u>	<u>121,947</u>
EXPENDITURE ON					
Charitable activities					
Homelessness and poverty support		<u>107,054</u>	<u>31,950</u>	<u>139,004</u>	<u>106,516</u>
NET INCOME		1,011	750	1,761	15,431
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>14,931</u>	<u>2,250</u>	<u>17,181</u>	<u>1,750</u>
TOTAL FUNDS CARRIED FORWARD		<u>15,942</u>	<u>3,000</u>	<u>18,942</u>	<u>17,181</u>

The notes form part of these financial statements

ETHOS- Extending the Hand of Support
a Charitable Incorporated Organisation

Balance Sheet
30 April 2022

	Notes	Unrestricted funds £	Restricted funds £	30.4.22 Total funds £	30.4.21 Total funds £
FIXED ASSETS					
Tangible assets	5	738	-	738	1,108
CURRENT ASSETS					
Debtors	6	(389)	-	(389)	210
Cash at bank and in hand		<u>29,585</u>	<u>3,000</u>	<u>32,585</u>	<u>31,952</u>
		29,196	3,000	32,196	32,162
CREDITORS					
Amounts falling due within one year	7	(13,992)	-	(13,992)	(16,089)
		<u>15,204</u>	<u>3,000</u>	<u>18,204</u>	<u>16,073</u>
NET CURRENT ASSETS					
		<u>15,204</u>	<u>3,000</u>	<u>18,204</u>	<u>16,073</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		15,942	3,000	18,942	17,181
		<u>15,942</u>	<u>3,000</u>	<u>18,942</u>	<u>17,181</u>
NET ASSETS					
		<u>15,942</u>	<u>3,000</u>	<u>18,942</u>	<u>17,181</u>
FUNDS	8				
Unrestricted funds				15,942	14,931
Restricted funds				<u>3,000</u>	<u>2,250</u>
TOTAL FUNDS				<u>18,942</u>	<u>17,181</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 24 February 2023 and were signed on its behalf by:

M C Groves - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

ETHOS - Extending the Hand of Support, Charitable Incorporated Organisation meets the definition of a public benefit entity under FRS102.

Going concern

The Trustees have considered the future of the organisation in light of the current economic pressures in the UK, together with the ongoing affects of the COVID19 pandemic and feel satisfied that the income will not be adversely affected, however if it were, savings in expenditure can be made in the short to medium term.

Due to these factors, the Trustees believe the organisation is a going concern for the foreseeable future of at least twelve months from date of signing these financial statements.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on cost
Computer equipment	- 25% on cost

Individual fixed assets costing £1,000 or more are capitalised at cost.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Donated services or facilities

Donated services or facilities are included in incoming resources when the benefit to the charity is reasonably quantifiable and measurable. They are valued by the trustees at the amount the charity would have been willing to pay for the services or facilities on the open market.

Debtors

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

Cash at bank and in hand

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

Creditors and provisions

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

2. OTHER TRADING ACTIVITIES

	30.4.22	30.4.21
	£	£
Cafe sales	20,546	4,266
Larder contributions	8,636	-
Rent received	<u>23,157</u>	<u>9,696</u>
	<u>52,339</u>	<u>13,962</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

	30.4.22	30.4.21
	£	£
Trustees' salaries	38,496	12,833
Trustees' social security	148	-
Trustees' pensions paid	<u>968</u>	<u>81</u>
	<u>39,612</u>	<u>12,914</u>

Trustee, Ms M Groves, received remuneration from the charity for their management of projects during the year.

No other trustees received any remuneration.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 April 2022 nor for the year ended 30 April 2021.

During the year the charity reimbursed expenses of £2,589 (2021: £11,402) to two (2021: two) trustee's for items purchased on the charity's behalf.

4. **COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM Donations and legacies	18,834	-	18,834
Charitable activities Homelessness and poverty support	23,290	65,861	89,151
Other trading activities	<u>13,962</u>	-	<u>13,962</u>
Total	<u>56,086</u>	<u>65,861</u>	<u>121,947</u>
EXPENDITURE ON Charitable activities Homelessness and poverty support	<u>42,905</u>	<u>63,611</u>	<u>106,516</u>
NET INCOME	13,181	2,250	15,431
RECONCILIATION OF FUNDS Total funds brought forward	<u>1,750</u>	-	<u>1,750</u>
TOTAL FUNDS CARRIED FORWARD	<u>14,931</u>	<u>2,250</u>	<u>17,181</u>

5. **TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
COST At 1 May 2021 and 30 April 2022	<u>519</u>	<u>958</u>	<u>1,477</u>
DEPRECIATION At 1 May 2021	130	239	369
Charge for year	<u>130</u>	<u>240</u>	<u>370</u>
At 30 April 2022	<u>260</u>	<u>479</u>	<u>739</u>
NET BOOK VALUE At 30 April 2022	<u>259</u>	<u>479</u>	<u>738</u>
At 30 April 2021	<u>389</u>	<u>719</u>	<u>1,108</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.22	30.4.21
	£	£
Trade debtors	(389)	-
Prepayments	<u>-</u>	<u>210</u>
	<u>(389)</u>	<u>210</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.22	30.4.21
	£	£
Trade creditors	8,058	-
Taxation and social security	2,563	1,095
Other creditors	<u>3,371</u>	<u>14,994</u>
	<u>13,992</u>	<u>16,089</u>

8. MOVEMENT IN FUNDS

	At 1.5.21	Net movement in funds	At 30.4.22
	£	£	£
Unrestricted funds			
General fund	14,931	1,011	15,942
Restricted funds			
National Lottery grant	2,250	(1,250)	1,000
Hereford Community Foundation grant	<u>-</u>	<u>2,000</u>	<u>2,000</u>
	<u>2,250</u>	<u>750</u>	<u>3,000</u>
TOTAL FUNDS	<u>17,181</u>	<u>1,761</u>	<u>18,942</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	108,065	(107,054)	1,011
Restricted funds			
National Lottery grant	9,950	(11,200)	(1,250)
Hereford Community Foundation grant	10,000	(8,000)	2,000
Community Housing grant	4,750	(4,750)	-
Ladau Ltd grant	<u>8,000</u>	<u>(8,000)</u>	<u>-</u>
	<u>32,700</u>	<u>(31,950)</u>	<u>750</u>
TOTAL FUNDS	<u>140,765</u>	<u>(139,004)</u>	<u>1,761</u>

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.5.20 £	Net movement in funds £	At 30.4.21 £
Unrestricted funds			
General fund	1,750	13,181	14,931
Restricted funds			
National Lottery grant	-	2,250	2,250
	<u>1,750</u>	<u>15,431</u>	<u>17,181</u>
TOTAL FUNDS			

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	56,086	(42,905)	13,181
Restricted funds			
National Lottery grant	9,500	(7,250)	2,250
Hereford Community Foundation grant	10,000	(10,000)	-
Connecus Housing grant	2,560	(2,560)	-
Garfield Western grant	15,000	(15,000)	-
Rank Foundation YY8	24,750	(24,750)	-
Asda Feeding Communities grant	600	(600)	-
Co-op grant	3,451	(3,451)	-
	<u>65,861</u>	<u>(63,611)</u>	<u>2,250</u>
TOTAL FUNDS	<u>121,947</u>	<u>(106,516)</u>	<u>15,431</u>

9. RELATED PARTY DISCLOSURES

M Drury (a trustee who resigned in October 2021) has made a interest free loan to the charity. During the year repayments of £13,408 was made to M Drury and the outstanding balance due to him was £985.

ETHOS-EXTENDING THE HAND OF SUPPORT

England & Wales - Charity number 1177809

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 April 2021
for
ETHOS-Extending the hand of support

RDP Accountants
Devon Suite
Dencora Business Centre
36 White House Road
Ipswich
Suffolk
IP1 5LT

ETHOS-Extending the hand of support

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for the Year Ended 30 April 2021

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Report of the Trustees
for the Year Ended 30 April 2021

The trustees present their report with the financial statements of the charity for the year ended 30 April 2021. The trustees have adopted the provisions of 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number 1177809

Principal address

12 Mantella Drive
Tupsley
Herefordshire
NN6 7GA

Trustees

M D Drury
Mrs T L Lasky
Ms N A Coleman
M C Groves

Approved by order of the board of trustees on
..... and signed on its behalf by:

.....
M D Drury - Trustee

ETHOS-Extending the hand of support

Statement of Financial Activities
for the Year Ended 30 April 2021

	Notes	Unrestricted fund £	Restricted funds £	30.4.21 Total funds £	30.4.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		18,834	-	18,834	4,349
Charitable activities					
Grants Received		23,290	65,861	89,151	250
Other trading activities	2	<u>13,962</u>	<u>-</u>	<u>13,962</u>	<u>135</u>
Total		56,086	65,861	121,947	4,734
EXPENDITURE ON					
Raising funds		335	-	335	1,254
Charitable activities					
Grants to institutions		-	-	-	2,488
Grants to individuals		-	-	-	169
Charitable Activities		21,953	21,611	43,564	-
Other		<u>20,617</u>	<u>42,000</u>	<u>62,617</u>	<u>-</u>
Total		42,905	63,611	106,516	3,911
NET INCOME		13,181	2,250	15,431	823
RECONCILIATION OF FUNDS					
Total funds brought forward		1,750	-	1,750	927
TOTAL FUNDS CARRIED FORWARD		<u>14,931</u>	<u>2,250</u>	<u>17,181</u>	<u>1,750</u>

The notes form part of these financial statements

ETHOS-Extending the hand of support

Balance Sheet
30 April 2021

	Notes	Unrestricted fund £	Restricted funds £	30.4.21 Total funds £	30.4.20 Total funds £
FIXED ASSETS					
Tangible assets	5	1,108	-	1,108	-
CURRENT ASSETS					
Debtors	6	210	-	210	-
Cash at bank		<u>29,702</u>	<u>2,250</u>	<u>31,952</u>	<u>1,750</u>
		29,912	2,250	32,162	1,750
CREDITORS					
Amounts falling due within one year	7	(16,089)	-	(16,089)	-
NET CURRENT ASSETS					
		<u>13,823</u>	<u>2,250</u>	<u>16,073</u>	<u>1,750</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>14,931</u>	<u>2,250</u>	<u>17,181</u>	<u>1,750</u>
NET ASSETS					
		<u>14,931</u>	<u>2,250</u>	<u>17,181</u>	<u>1,750</u>
FUNDS					
Unrestricted funds	8			14,931	1,750
Restricted funds				<u>2,250</u>	<u>-</u>
TOTAL FUNDS					
				<u>17,181</u>	<u>1,750</u>

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

.....
M C Groves - Trustee

.....
M D Drury - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Notes to the Financial Statements - continued
for the Year Ended 30 April 2021

2. OTHER TRADING ACTIVITIES

	30.4.21	30.4.20
	£	£
Shop income	4,266	135
Rent received	9,696	-
	<u>13,962</u>	<u>135</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

	30.4.21	30.4.20
	£	£
Trustees' salaries	<u>12,833</u>	<u>-</u>

Trustees' expenses

M Groves received expenses of £2,834.16 in repayment of expenses that were incurred for the refurbishment works in the year.

M Drury received expenses of £8,567.34 in repayment of expenses that were incurred for the refurbishment works in the year.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	4,349
Charitable activities	
Grants Received	250
Other trading activities	<u>135</u>
Total	4,734
EXPENDITURE ON	
Raising funds	1,254
Charitable activities	
Grants to institutions	2,488
Grants to individuals	169
	<u> </u>
Total	3,911
	<u> </u>
NET INCOME	823
RECONCILIATION OF FUNDS	
Total funds brought forward	927
	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u>1,750</u>

Notes to the Financial Statements - continued
for the Year Ended 30 April 2021

5. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
Additions	<u>519</u>	<u>958</u>	<u>1,477</u>
DEPRECIATION			
Charge for year	<u>130</u>	<u>239</u>	<u>369</u>
NET BOOK VALUE			
At 30 April 2021	<u><u>389</u></u>	<u><u>719</u></u>	<u><u>1,108</u></u>
At 30 April 2020	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.21	30.4.20
	£	£
Prepayments	<u><u>210</u></u>	<u><u>-</u></u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.21	30.4.20
	£	£
Taxation and social security	1,095	-
Other creditors	<u>14,994</u>	<u>-</u>
	<u><u>16,089</u></u>	<u><u>-</u></u>

8. MOVEMENT IN FUNDS

	At 1.5.20 £	Net movement in funds £	At 30.4.21 £
Unrestricted funds			
General fund	1,750	13,181	14,931
Restricted funds			
National Lottery Grant	-	2,250	2,250
TOTAL FUNDS	<u><u>1,750</u></u>	<u><u>15,431</u></u>	<u><u>17,181</u></u>

Notes to the Financial Statements - continued
for the Year Ended 30 April 2021

8. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	56,086	(42,905)	13,181
Restricted funds			
National Lottery Grant	9,500	(7,250)	2,250
HFC Grant	10,000	(10,000)	-
Connexus Housing Grant	2,560	(2,560)	-
Garfield Western Grant	15,000	(15,000)	-
Rank Foundation YY8	24,750	(24,750)	-
Asda Feeding Communities Grant	600	(600)	-
Co Op Grant	3,451	(3,451)	-
	<u>65,861</u>	<u>(63,611)</u>	<u>2,250</u>
TOTAL FUNDS	<u>121,947</u>	<u>(106,516)</u>	<u>15,431</u>

Comparatives for movement in funds

	At 1.5.19 £	Net movement in funds £	At 30.4.20 £
Unrestricted funds			
General fund	927	823	1,750
	<u>927</u>	<u>823</u>	<u>1,750</u>
TOTAL FUNDS	<u>927</u>	<u>823</u>	<u>1,750</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	4,734	(3,911)	823
	<u>4,734</u>	<u>(3,911)</u>	<u>823</u>
TOTAL FUNDS	<u>4,734</u>	<u>(3,911)</u>	<u>823</u>

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.5.19 £	Net movement in funds £	At 30.4.21 £
Unrestricted funds			
General fund	927	14,004	14,931
Restricted funds			
National Lottery Grant	-	2,250	2,250
	<u>927</u>	<u>16,254</u>	<u>17,181</u>
TOTAL FUNDS			

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	60,820	(46,816)	14,004
Restricted funds			
National Lottery Grant	9,500	(7,250)	2,250
HFC Grant	10,000	(10,000)	-
Connexus Housing Grant	2,560	(2,560)	-
Garfield Western Grant	15,000	(15,000)	-
Rank Foundation YY8	24,750	(24,750)	-
Asda Feeding Communities Grant	600	(600)	-
Co Op Grant	<u>3,451</u>	<u>(3,451)</u>	<u>-</u>
	<u>65,861</u>	<u>(63,611)</u>	<u>2,250</u>
TOTAL FUNDS	<u>126,681</u>	<u>(110,427)</u>	<u>16,254</u>

9. RELATED PARTY DISCLOSURES

Trustee M Groves received remuneration of £12,833 and a pension contribution of £81 from the charity for their management of projects during the year.

No other trustees received any remuneration.

M Drury made a trustee loan to the charity of £32,865 during the year, £18,470.80 has been repaid. £14,394.20 is still to be repaid.

Detailed Statement of Financial Activities
for the Year Ended 30 April 2021

	30.4.21	30.4.20
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	18,834	4,349
Other trading activities		
Shop income	4,266	135
Rent received	9,696	-
	<u>13,962</u>	<u>135</u>
Charitable activities		
Grants	89,151	250
	<u>121,947</u>	<u>4,734</u>
Total incoming resources		
EXPENDITURE		
Raising donations and legacies		
Cost of raising funds	-	1,254
Other trading activities		
Purchases	335	-
Charitable activities		
Trustees' salaries	12,833	-
Wages	2,226	-
Trustee pension	81	-
Hire of plant and machinery	967	-
Insurance	649	-
Telephone	587	-
Postage and stationery	39	-
Sundries	133	-
Food larder	6,726	-
Cleaning	3,130	-
Kitchen expenses	1,218	-
Professional fees	250	-
Rent and rates	13,682	-
Staff training	74	-
Fixtures and fittings	130	-
Computer equipment	239	-
Grants to institutions	-	2,488
Grants to individuals	-	169
	<u>42,964</u>	<u>2,657</u>
Other		
Building expenses	62,617	-
Support costs		
Governance costs		
No description	600	-
	<u>106,516</u>	<u>3,911</u>
Total resources expended		

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Net income

15,431

823

This page does not form part of the statutory financial statements