

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

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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

		Unrestricted fund £	Restricted funds £	30.4.21 Total funds £	30.4.20 Total funds £
	Notes				
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		18,834	-	18,834	4,349
<b>Charitable activities</b>					
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>
<b>Total</b>		56,086	65,861	121,947	4,734
<b>EXPENDITURE ON</b>					
Raising funds		335	-	335	1,254
<b>Charitable activities</b>					
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>
<b>Total</b>		<u>42,905</u>	<u>63,611</u>	<u>106,516</u>	<u>3,911</u>
<b>NET INCOME</b>		13,181	2,250	15,431	823
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>1,750</u>	<u>-</u>	<u>1,750</u>	<u>927</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>14,931</u></u>	<u><u>2,250</u></u>	<u><u>17,181</u></u>	<u><u>1,750</u></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 £
<b>FIXED ASSETS</b>					
Tangible assets	5	1,108	-	1,108	-
<b>CURRENT ASSETS</b>					
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
<b>CREDITORS</b>					
Amounts falling due within one year	7	(16,089)	-	(16,089)	-
		<u>13,823</u>	<u>2,250</u>	<u>16,073</u>	<u>1,750</u>
<b>NET CURRENT ASSETS</b>					
		<u>13,823</u>	<u>2,250</u>	<u>16,073</u>	<u>1,750</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>14,931</u>	<u>2,250</u>	<u>17,181</u>	<u>1,750</u>
<b>NET ASSETS</b>					
		<u>14,931</u>	<u>2,250</u>	<u>17,181</u>	<u>1,750</u>
<b>FUNDS</b>	8				
Unrestricted funds				14,931	1,750
Restricted funds				<u>2,250</u>	<u>-</u>
<b>TOTAL FUNDS</b>				<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 £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	4,349
<b>Charitable activities</b>	
Grants Received	250
Other trading activities	<u>135</u>
<b>Total</b>	4,734
<b>EXPENDITURE ON</b>	
Raising funds	1,254
<b>Charitable activities</b>	
Grants to institutions	2,488
Grants to individuals	169
<b>Total</b>	<u>3,911</u>
<b>NET INCOME</b>	823
<b>RECONCILIATION OF FUNDS</b>	
<b>Total funds brought forward</b>	927
<b>TOTAL FUNDS CARRIED FORWARD</b>	<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 £
<b>COST</b>			
Additions	<u>519</u>	<u>958</u>	<u>1,477</u>
<b>DEPRECIATION</b>			
Charge for year	<u>130</u>	<u>239</u>	<u>369</u>
<b>NET BOOK VALUE</b>			
At 30 April 2021	<u>389</u>	<u>719</u>	<u>1,108</u>
At 30 April 2020	<u>-</u>	<u>-</u>	<u>-</u>

**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.4.21 £	30.4.20 £
Prepayments	<u>210</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>16,089</u>	<u>-</u>

**8. MOVEMENT IN FUNDS**

	At 1.5.20 £	Net movement in funds £	At 30.4.21 £
<b>Unrestricted funds</b>			
General fund	1,750	13,181	14,931
<b>Restricted funds</b>			
National Lottery Grant	-	2,250	2,250
	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u>1,750</u>	<u>15,431</u>	<u>17,181</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 £
<b>Unrestricted funds</b>			
General fund	56,086	(42,905)	13,181
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	927	823	1,750
	<u>927</u>	<u>823</u>	<u>1,750</u>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	4,734	(3,911)	823
	<u>4,734</u>	<u>(3,911)</u>	<u>823</u>
<b>TOTAL FUNDS</b>	<u>4,734</u>	<u>(3,911)</u>	<u>823</u>

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

**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 £
<b>Unrestricted funds</b>			
General fund	927	14,004	14,931
<b>Restricted funds</b>			
National Lottery Grant	-	2,250	2,250
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>927</u>	<u>16,254</u>	<u>17,181</u>

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 £
<b>Unrestricted funds</b>			
General fund	60,820	(46,816)	14,004
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	18,834	4,349
<b>Other trading activities</b>		
Shop income	4,266	135
Rent received	9,696	-
	13,962	135
<b>Charitable activities</b>		
Grants	89,151	250
<b>Total incoming resources</b>	121,947	4,734
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Cost of raising funds	-	1,254
<b>Other trading activities</b>		
Purchases	335	-
<b>Charitable activities</b>		
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
	42,964	2,657
<b>Other</b>		
Building expenses	62,617	-
<b>Support costs</b>		
<b>Governance costs</b>		
No description	600	-
<b>Total resources expended</b>	106,516	3,911

This page does not form part of the statutory financial statements

**Net income**

15,431

823

This page does not form part of the statutory financial statements