

# THE WREN BAKERY CIO

England & Wales · Charity number 1191722

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2020-10-09

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

## Contact

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**Address** The Coffee House  
Mabgate Mills  
Macaulay Street  
Leeds  
LS9 7DZ

**Phone** 07465716166

**Email** [contact@thewrenbakery.com](mailto:contact@thewrenbakery.com)

**Website** [www.thewrenbakery.com](http://www.thewrenbakery.com)

## Activities

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**Objects:** THE CHARITIES OBJECTS ARE FOR THE PUBLIC BENEFIT:1. THE RELIEF OF POVERTY AMONGST WOMEN WHO HAVE OR WHO ARE AT RISK OF ONE OR MORE OF THE FOLLOWING:DOMESTIC OR OTHER FORMS OF ABUSE;SUFFERING FROM ALCOHOLISM, DRUG ADDICTION OTHER FORMS OF ADDICTION OR DEPENDENCE TO SUBSTANCES; ORRECEIVING A CRIMINAL RECORD (INCLUDING THOSE WHO HAVE SUFFERED A LEGAL RESTRICTION ON THEIR LIBERTY AT ANY PENAL ESTABLISHMENT AS A PUNISHMENT IMPOSED BY A COURT OF LAW, RECEIVED A NON-CUSTODIAL SENTENCE, FINE OR ANY OTHER COURT OR OTHER RECORDED DISPOSAL, SUCH AS A POLICE CAUTION);IN PARTICULAR, BY THE PROVISION OF FACILITIES, EQUIPMENT OR FUNDS CONNECTED WITH TRAINING.2. THE ADVANCEMENT OF EDUCATION PARTICULARLY:A. AMONGST SUCH WOMEN BY THE DEVELOPMENT OF INDIVIDUAL CAPABILITIES, COMPETENCIES, SKILLS AND UNDERSTANDING AS SUCH THAT WILL FIT THEM FOR EMPLOYMENT; AND B. THE EDUCATION OF THE PUBLIC IN THE CAUSES OF DOMESTIC OR OTHER FORMS OF VIOLENCE AS SUCH THAT WILL ENABLE THEM TO PREVENT AND RESPOND TO SUCH POVERTY.

**Activities:** A Social Enterprise using baking and coffee as tools to give women who experience disadvantage, opportunities towards employment.

## Classification

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- **How:** Makes Grants To Individuals, Provides Advocacy/advice/information
- **What:** Education/training, The Prevention Or Relief Of Poverty
- **Who:** Other Defined Groups, The General Public/mankind

## Geography

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- Throughout England

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-12-31	£36,028	£47,371	-	-
2023-12-31	£39,976	£38,774	-	-
2022-12-31	£37,528	£26,729	-	-
2021-12-31	£100,612	£47,888	-	-

## Trustees

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Name	Role	Appointed
Susan Carol Smith	Chair	2021-07-14
Emma Louise Flint		2025-03-05
Esther Mary Liberty Riches		2019-10-21
Jacqueline Barber		2021-07-14
Jane Ann Dixon		2021-07-14
Jonathan Paul Simpson		2019-10-21

**THE WREN BAKERY CIO**

England & Wales - Charity number 1191722

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# Accounts

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**Wren Bakery CIO**

**Charity number 1191722**

**Company number CE023988**

**Annual Report and Financial Statements  
For the period ended 31 December 2024**

# **Annual Report and Financial Statements**

## **For the period ended 31 December 2024**

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## Trustees' report for the year to 31 December 2024

### Reference and administrative details of the charity, its trustees, and advisors

The trustees during the financial year and up to and including the date the report was approved were

<b>Name</b>	<b>Position</b>
Esther Riches	
Jonathan Simpson	
Sue Smith	Chair
Jacqueline Barber	
Cassandra White	
Jane Dixon	

**Charity number** 1191722 Registered in England and Wales

#### Registered address

Model Farm  
Farm Hill South  
Leeds  
LS7 2QB

#### Independent examiner

Russell Smith  
RS Accountancy  
20 Wenlock Road  
London  
N1 7GU

### Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO) Foundation and was formed on 9 October 2020.

#### Method of Recruitment and appointment of trustees

Apart from the first charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees.

#### Objectives and activities

The Wren Bakery provides a much needed first step in the journey to employment. We help women shape a better future for themselves by gaining transferable skills in baking and barista. We put employability as our first priority, giving our trainees the opportunity of work experience through our associated CIC. We deliver mentoring and support along the way helping our trainees regain their confidence and self belief, working at their pace and journeying with them every step of the way.

## Trustees' report (continued) for the year to 31 December 2024

### Public benefit statement

In setting our objectives and planning our activities Wren Bakery's trustees have given serious consideration to the Charity Commission's general guidance on public benefit. Our focus in particular is on increasing the employability and wellbeing of vulnerable women. Specifically, the charities objects are for the public benefit:

1. The provision of facilities, equipment or funds connected with training for the relief of poverty amongst women who have or who are at risk of one or more of the following:
  - a. domestic or other forms of abuse
  - b. suffering from alcoholism, drug addiction other forms of addiction or dependence to substances
  - c. or receiving a criminal record (including those who have suffered a legal restriction on their liberty at any penal establishment as a punishment imposed by a court of law, received a non-custodial sentence, fine or any other court or other recorded disposal, such as a police caution)
2. The advancement of education particularly:
  - a. amongst such women by the development of individual capabilities, competencies, skills and understanding as such that will fit them for employment; and
  - b. the education of the public in the causes of domestic or other forms of violence as such that will enable them to prevent and respond to such poverty.

### Achievements and performance

During this period we have delivered two schedules of initial 6 month training and developed the wellbeing aspect of the training programme. The CIO has continued to mentor the woman for 18 months following the initial training to help source work opportunities. This two-year period acknowledges the complexity of the lives of the women we support and the increased costs reflect additional resources needed with more women now falling within this two year window.

All of the women we have worked with have been at risk of poverty and one additional risk factor and to date

- 50% of our women trainees experienced domestic violence
- 25% have had a criminal record
- 60% suffered from alcoholism, drug addiction or other forms of addiction
- 100% experienced enduring mental health problems

We have a 75% retention rate for women enrolled on our programme of training to graduation.

- 60% of our women reach employment outcomes within two years of starting their journey at The Wren Bakery.
- 20% of our women are mum's to school age children. These children are indirect beneficiaries of our work too

## Trustees' report for the year to 31 December 2024

### Financial review

During 2024 the CIO has been successful in increasing the provision of support for the women providing more of the support in house whilst continuing to rely on external specialists.

We have not identified any material uncertainties that cast doubt on the ability of Wren Bakery to continue as a going concern in the short term.

We continue to take a prudent approach to the cost base, balancing the need to provide certainty of ongoing funding of the programme and keeping one eye on its future growth. The increased staffing reflecting the increasing needs of the programme.

At the end of the period the charity's reserves were £53,381, including £48,546 of cash at the bank, representing around 12 months of expenditure. The higher level of support given to the women gives the project greater sustainability from a resource perspective, but also increases costs. To date the charity has relied on large donations from a small number of partners, in the coming year it will seek to widen its partner base to become more financially sustainable in the longer term, to that end it has recruited a part time fundraiser from April 2025.

Signed on behalf of the board of trustees on 24 October 2025

A handwritten signature in black ink, appearing to read 'Jonathan Simpson', written in a cursive style.

Jonathan Simpson (Trustee)

## Independent examiner's report to the trustees of Wren Bakery

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 December 2024, which are set out on pages 6 to 9.

### Responsibilities and basis of report

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

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

### Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Charities Act;
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.

Signed:



Russell Smith

Date: 24/10/2025

RS Accountancy  
20 Wenlock Road  
London  
N1 7GU

**Statement of Financial Activities (including summary income and expenditure account) for the year to 31 December 2024**

		Year to 2024	Year to 2023
		Total funds (all unrestricted)	Total funds
	Note	£	£
<b>Income from:</b>			
Donations – corporate	2	24,945	36,000
Donations – individual donations		11,083	3,976
<b>Total income</b>		<b>36,028</b>	<b>39,976</b>
<b>Expenditure on:</b>			
Equipment and small furniture		-	200
Bank charges		70	65
Course Management		37,495	19,949
Delegates subsistence and travel		2,021	1,296
External training and advice		1,148	7,102
Grant to CIC		-	4,500
Rent		4,620	3,445
Website		115	108
Work experience supervision		-	56
Depreciation		1,902	2,051
<b>Total expenditure</b>		<b>47,371</b>	<b>38,774</b>
<b>Net income</b>		<b>(11,344)</b>	<b>1,202</b>

**Balance sheet**  
**as at 31 December 2024**

	2024	2023
Note	Total (all unrestricted) £	Total (all unrestricted) £
<b>Fixed Assets</b>		
Tangible assets	3 822	2,124
<b>Total fixed assets</b>	<b>822</b>	<b>2,124</b>
<b>Current assets</b>		
Debtors	4,013	10,289
Cash at bank	48,546	52,311
<b>Total current assets</b>	<b>52,559</b>	<b>59,348</b>
<b>Net assets</b>	<b>53,381</b>	<b>64,725</b>
<b>Funds</b>		
Unrestricted funds	53,381	64,725
<b>Total Funds</b>	<b>53,381</b>	<b>64,725</b>

The financial statements were approved by the board of trustees on 24 October 2025

Signed



Jonathan Simpson (trustee)

## **Notes to the accounts**

### **For the period ended 31 December 2024**

#### **1. Accounting policies**

##### **Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.  
There has been no change to the accounting policies since last year.  
No changes have been made to the accounts for previous years.

##### **Going concern**

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

##### **Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

##### **Grants and donations**

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance. All income to date has been unrestricted.

##### **Expenditure and liabilities**

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

##### **Taxation**

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT, Irrecoverable VAT is included in the cost of those items to which it relates.

##### **Tangible fixed assets**

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:  
Furniture and equipment: over 4 years

##### **Fund accounting**

Currently all funds are unrestricted and therefore there is no separation of funds within the accounts. One restricted was grant received and utilised in the year.

**2. Corporate grants**

Charles and Elsie Sykes Trust	10,000
The Brelms Trust	6,000
Chapel Allerton Baptist Church	2645
The Big Give	2,500
Humankind Charity	2000
The Lancaster Foundation	1,000
Hey Neighbour grant	500
Ison Harrison	300
	<u>24,945</u>

**3. Tangible fixed assets**

	<b>Equipment</b>	<b>Furniture</b>	<b>Total</b>
<b>Cost</b>			
At 31 December 2022	5,483	2,722	8,205
Additions	600	-	-
At 31 December 2024	<u>6,083</u>	<u>2,722</u>	<u>8,805</u>
<b>Depreciation</b>			
At 31 December 2022	4,341	1,740	6,081
Charge in the period	1,142	760	1,902
At 31 December 2024	<u>5,483</u>	<u>2,500</u>	<u>7,983</u>
<b>Net book value</b>			
<b>At 31 December 2024</b>	<u><b>600</b></u>	<u><b>222</b></u>	<u><b>822</b></u>
<i>At 31 December 2022</i>	<u>1,142</u>	<u>982</u>	<u>2,124</u>

**4. Related Party Transactions**

In 2024 the CIO paid rent to the CIC £4,620, this was an increase on the prior year figure of £3,830 as this did not represent a full year

The CIO paid £37,495 of payroll costs to CIC/CIO joint employees (£19,949 prior year).

The CIO paid the CIC £1,249 for food served to delegates at training courses (£775 prior year), all other food used in the training courses was provided by the CIC.

The CIO lent the CIC money for the rental deposit and initial rent of the cafe. At the 31<sup>st</sup> December the CIO was owed £4,013 (2023 - £10,289) from the CIC. The CIC made a small profit before depreciation and tax after having contributed £1,700 to the CIO's staff costs.

**THE WREN BAKERY CIO**

England & Wales - Charity number 1191722

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# Accounts

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**Wren Bakery CIO**

**Charity number 1191722**

**Company number CE023988**

**Annual Report and Financial Statements  
For the period ended 31 December 2023**

# **Annual Report and Financial Statements**

## **For the period ended 31 December 2023**

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## **Trustees' report (continued) for the period from 1 January 2022 to 31 December 2023**

### **Reference and administrative details of the charity, its trustees, and advisors**

The trustees during the financial year and up to and including the date the report was approved were

<b>Name</b>	<b>Position</b>
Esther Riches	
Jonathan Simpson	
Sue Smith	Chair
Jacqueline Barber	
Cassandra White	
Jane Dixon	

**Charity number** 1191722 Registered in England and Wales

#### **Registered address**

Model Farm  
Farm Hill South  
Leeds  
LS7 2QB

#### **Independent examiner**

Russell Smith  
RS Accountancy  
20 Wenlock Road  
London  
N1 7GU

### **Structure, governance and management**

The charity is a Charitable Incorporated Organisation (CIO) Foundation and was formed on 9 October 2020.

#### **Method of Recruitment and appointment of trustees**

Apart from the first charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees.

#### **Objectives and activities**

The Wren Bakery provides a much needed first step in the journey to employment. We help women shape a better future for themselves by gaining transferable skills in baking and barista. We put employability as our first priority, giving our trainees the opportunity of work experience through our associated CIC. We deliver mentoring and support along the way helping our trainees regain their confidence and self belief, working at their pace and journeying with them every step of the way.

## **Trustees' report (continued) for the period from 1 January 2022 to 31 December 2023**

### **Public benefit statement**

In setting our objectives and planning our activities Wren Bakery's trustees have given serious consideration to the Charity Commission's general guidance on public benefit. Our focus in particular is on increasing the employability and wellbeing of vulnerable women. Specifically, the charities objects are for the public benefit:

1. The provision of facilities, equipment or funds connected with training for the relief of poverty amongst women who have or who are at risk of one or more of the following:
  - a. domestic or other forms of abuse
  - b. suffering from alcoholism, drug addiction other forms of addiction or dependence to substances
  - c. or receiving a criminal record (including those who have suffered a legal restriction on their liberty at any penal establishment as a punishment imposed by a court of law, received a non-custodial sentence, fine or any other court or other recorded disposal, such as a police caution)
2. The advancement of education particularly:
  - a. amongst such women by the development of individual capabilities, competencies, skills and understanding as such that will fit them for employment; and
  - b. the education of the public in the causes of domestic or other forms of violence as such that will enable them to prevent and respond to such poverty.

### **Achievements and performance**

During this period we have delivered two schedules of initial 6 month training and developed the wellbeing aspect of the training programme. In addition, the CIO has increased the resources to mentor the woman for 18months following the initial training to help source work opportunities. This two-year period acknowledges the complexity of the lives of the women we support.

All of the women we have worked with have been at risk of poverty and one additional risk factor and to date

- 50% of our women trainees experienced domestic violence
- 25% have had a criminal record
- 60% suffered from alcoholism, drug addiction or other forms of addiction
- 100% experienced enduring mental health problems

We have a 75% retention rate for women enrolled on our programme of training to graduation.

- 60% of our women reach employment outcomes within two years of starting their journey at The Wren Bakery.
- 20% of our women are mum's to school age children. These children are indirect beneficiaries of our work too

## Trustees' report (continued) for the period from 1 January 2022 to 31 December 2023

### Financial review

During 2023 the CIO has been successful in increasing the provision of support for the women, through the provision on the permanent training base and through additional training. External training and wellbeing support increasing by £4,869 and internal training and support increasing by £7,477 following the recruitment of additional shared staff with the CIC. The net surplus for the period was £1,202 (2022 - £10,799), all of which were unrestricted funds.

We have not identified any material uncertainties that cast doubt on the ability of Wren Bakery to continue as a going concern in the short term.

We continue to take a prudent approach to the cost base, balancing the need to provide certainty of ongoing funding of the programme and keeping one eye on its future growth. In February 2023, the charity further enhanced the development of the women's mentoring and wellbeing support through sharing part of the café and office space with the Wren Bakery CIC. This arrangement not only benefited the delivery of the provision of services through a permanent training base and work experience provision, it also saved on kitchen rental.

At the end of the period the charity's reserves were £64,725, including £52,311 of cash at the bank, representing around 16 months of expenditure. The higher level of support given to the women gives the project greater sustainability from a resource perspective, but also increases costs. To date the charity has relied on large donations from a small number of partners, in the coming year it will seek to widen its partner base to become more financially sustainable in the longer term.

Signed on behalf of the board of trustees on 23 July 2024



Jonathan Simpson (Trustee)

## **Independent examiner's report to the trustees of Wren Bakery**

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 December 2023, which are set out on pages 6 to 9.

### **Responsibilities and basis of report**

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

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

### **Independent examiner's statement**

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Charities Act;
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.

Signed:



Russell Smith  
FCA BA (Hons)

Date: 23/07/2024

RS Accountancy  
20 Wenlock Road  
London  
N1 7GU

**Statement of Financial Activities (including summary income and expenditure account) for the year to 31 December 2023**

		Year to 2023	Year to 2023	Year to 2023	Year to 2022
	Note	Unrestricted funds £	Restricted £	Total funds £	Total funds (all unrestricted) £
<b>Income from:</b>					
Donations – corporate	2	31,500	4,500	36,000	34,135
Donations – individual donations		3,976	-	3,976	3,393
<b>Total income</b>		<b>39,976</b>	<b>-</b>	<b>39,976</b>	<b>37,528</b>
<b>Expenditure on:</b>					
Equipment and small furniture		200	-	200	411
Bank charges		65	-	65	66
Course Management		19,949	-	19,949	12,472
Delegates subsistence and travel		1,296	-	1,296	1,795
External training and advice		7,102	-	7,102	2,234
Grant to CIC		-	4,500	4,500	
Rent		3,445	-	3,445	6,429
Website		108	-	108	94
Work experience supervision		56	-	56	1,204
Depreciation		2,051	-	2,051	2,024
<b>Total expenditure</b>		<b>38,774</b>	<b>4,500</b>	<b>38,774</b>	<b>26,729</b>
<b>Net income</b>		<b>1,202</b>	<b>-</b>	<b>1,202</b>	<b>10,799</b>

**Balance sheet**  
**as at 31 December 2023**

		<b>2023</b>	<b>2022</b>
	<b>Note</b>	<b>Total (all unrestricted)</b>	<b>Total (all unrestricted)</b>
		<b>£</b>	<b>£</b>
<b>Fixed Assets</b>			
Tangible assets	3	2,124	4,176
<b>Total fixed assets</b>		<b>2,124</b>	<b>4,176</b>
<b>Current assets</b>			
Debtors		10,289	5,825
Cash at bank		52,311	53,523
<b>Total current assets</b>		<b>59,348</b>	<b>59,348</b>
<b>Net assets</b>		<b>64,725</b>	<b>63,523</b>
<b>Funds</b>			
Unrestricted funds		64,725	63,523
<b>Total Funds</b>		<b>64,725</b>	<b>63,523</b>

The financial statements were approved by the board of trustees on 23 July 2024

Signed



Jonathan Simpson (trustee)

## **Notes to the accounts**

### **For the period ended 31 December 2023**

#### **1. Accounting policies**

##### **Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.  
There has been no change to the accounting policies since last year.  
No changes have been made to the accounts for previous years.

##### **Going concern**

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

##### **Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

##### **Grants and donations**

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.  
Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance. All income to date has been unrestricted.

##### **Expenditure and liabilities**

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

##### **Taxation**

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT, Irrecoverable VAT is included in the cost of those items to which it relates.

##### **Tangible fixed assets**

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:  
Furniture and equipment: over 4 years

##### **Fund accounting**

Currently all funds are unrestricted and therefore there is no separation of funds within the accounts. One restricted was grant received and utilised in the year.

**2. Corporate grants**

The Lancaster Foundation	31,000
Savoy Educational Trust	4,500
Festival Angels	500
	<u>36,000</u>

The Savoy Educational Trust grant was awarded towards the finance the fit out of the café and was therefore granted to the CIC.

**3. Tangible fixed assets**

	<b>Equipment</b>	<b>Furniture</b>	<b>Total</b>
<b>Cost</b>			
At 31 December 2022	5,483	2,723	8,206
Additions	-	-	-
At 31 December 2023	<u>5,483</u>	<u>2,723</u>	<u>8,206</u>
<b>Depreciation</b>			
At 31 December 2022	2,970	1,060	4,030
Charge in the period	1,371	681	2,052
At 31 December 2023	<u>4,341</u>	<u>1,741</u>	<u>6,082</u>
<b>Net book value</b>			
<b>At 31 December 2023</b>	<u><b>1,142</b></u>	<u><b>982</b></u>	<u><b>2,124</b></u>
At 31 December 2022	<u>2,513</u>	<u>1,663</u>	<u>4,176</u>

**4. Related Party Transactions**

The charity is supported through The Wren Bakery CIC which sells coffee and cake produced during the courses and provides work experience for the delegates. In Feb 2023 the CIC sold its van which it traded out of and purchased a café at Mabgate Mills. This café provides a more permanent location for the women to be supported, trained and gain regular work experience. At the same time the CIO ceased its office lease within Mabgate mills and now sublets office and kitchen space from the CIC. In 2023 the rent paid to the CIC was £3,830, this was a saving on the previous year's office and kitchen rental of £6,429, saving the CIO £2,984.

The CIO paid £19,949 of payroll costs to CIC/CIO joint employees.

The CIO paid the CIC £775 for food served to delegates at training courses, all other food used in the training courses was provided by the CIC.

The CIO paid a grant of £4,500 out of a restricted grant specifically for the fit out of the café.

The CIO also lent the CIC money for the rental deposit and initial rent of the cafe. At the 30<sup>th</sup> December the CIO was owed £10,289 (2022 - £5,825) from the CIC. The CIC made a very small profit in its first year of trading and once it can sustain this position with the increased resource employed it hopes to start to commence repayments.

**THE WREN BAKERY CIO**

England & Wales - Charity number 1191722

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# Accounts

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Wren Bakery CIO

**Charity number 1191722**

**Company number CE023988**

**Annual Report and Financial Statements**  
**For the period ended 31 December 2022**

# **Annual Report and Financial Statements**

## **For the period ended 31 December 2022**

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## **Trustees' report (continued) for the period from 1 January 2022 to 31 December 2022**

### **Reference and administrative details of the charity, its trustees, and advisors**

The trustees during the financial year and up to and including the date the report was approved were

<b>Name</b>	<b>Position</b>	<b>Dates</b>
Yinka Ayeni	Chair	Resigned as chair only 16/5/2022
Esther Riches		
Jonathan Simpson		
Sue Smith	Chair	Appointed as chair only 16/5/2022
Jacqueline Barber		
Cassandra White		
Jane Dixon		

<b>Charity number</b>	1191722	Registered in England and Wales
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#### **Registered address**

Model Farm  
Farm Hill South  
Leeds  
LS7 2QB

#### **Independent examiner**

Russell Smith  
RS Accountancy  
Building 4  
Carrwood Park Swillington Commons  
Selby Rd  
Leeds  
LS15 4LG

### **Structure, governance and management**

The charity is a Charitable Incorporated Organisation (CIO) Foundation and was formed on 9 October 2020.

#### **Method of Recruitment and appointment of trustees**

Apart from the first charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees.

#### **Objectives and activities**

The Wren Bakery provides a much needed first step in the journey to employment. We help women shape a better future for themselves by gaining transferable skills in baking and barista. We put employability as our first priority, giving our trainees the opportunity of work experience through our associated CIC. We deliver mentoring and support along the way helping our trainees regain their confidence and self belief, working at their pace and journeying with them every step of the way.

## Trustees' report (continued) for the period from 1 January 2022 to 31 December 2022

### Public benefit statement

In setting our objectives and planning our activities Wren Bakery's trustees have given serious consideration to the Charity Commission's general guidance on public benefit. Our focus in particular is on increasing the employability and wellbeing of vulnerable women. Specifically, the charities objects are for the public benefit:

1. The provision of facilities, equipment or funds connected with training for the relief of poverty amongst women who have or who are at risk of one or more of the following:
  - a. domestic or other forms of abuse
  - b. suffering from alcoholism, drug addiction other forms of addiction or dependence to substances
  - c. or receiving a criminal record (including those who have suffered a legal restriction on their liberty at any penal establishment as a punishment imposed by a court of law, received a non-custodial sentence, fine or any other court or other recorded disposal, such as a police caution)
2. The advancement of education particularly:
  - a. amongst such women by the development of individual capabilities, competencies, skills and understanding as such that will fit them for employment; and
  - b. the education of the public in the causes of domestic or other forms of violence as such that will enable them to prevent and respond to such poverty.

### Achievements and performance

During this period we have trained two schedules of initial training.

All of the women we have worked with have been at risk of poverty and one additional risk factor

- 40% of our women trainees experienced domestic violence
- 25% have had a criminal record
- 50% suffered from alcoholism, drug addiction or other forms of addiction
- 100% experienced enduring mental health problems

Following our initial 6 months training, and 18 month mentoring programme, 75% of our trainees have moved from cycles of poverty and poor mental health into work placements, out of these:

- 25% of our trainees have moved from benefits into full time work
- 12.5% of our trainees have moved into part time paid work
- 40% of our trainees have moved into voluntary work

Our support continues for a two-year period acknowledging the complexity of the lives of the women we support.

## **Trustees' report (continued) for the period from 1 January 2022 to 31 December 2022**

### **Financial review**

The net surplus for the period was £10,799, all of which were unrestricted funds.

We have not identified any material uncertainties that cast doubt on the ability of Wren Bakery to continue as a going concern in the short term.

We continue to take a prudent approach to the cost base, balancing the need to provide certainty of ongoing funding of the programme and keeping one eye on its future growth. In line with this in January 2022 the charity took on a twelve-month lease to provide an improved space to enhance the development of the women's mentoring and wellbeing support. In February 2023, the charity further enhanced this provision through sharing part of the café and office space with the Wren Bakery CIC at equivalent cost.

At the end of the period the charity's reserves were £63,523, including £53,523 of cash at the bank, representing around 24 months of net expenditure. This gives the charity a strong base through which to further develop the wellbeing and mentoring part of the programme in 2023.

Signed on behalf of the board of trustees on 30 October 2023

A handwritten signature in black ink, appearing to read 'Jonathan Simpson', written in a cursive style.

Jonathan Simpson (Trustee)

## Independent examiner's report to the trustees of Wren Bakery

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 December 2022, which are set out on pages 6 to 12.

### Responsibilities and basis of report

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

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

### Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Charities Act;
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.

Signed:



Russell Smith

Date: 30/10/2023

RS Accountancy  
Building 4,  
Carrwood Park Swillington Commons  
Selby Rd  
Leeds  
LS15 4LG

**Statement of Financial Activities (including summary income and expenditure account) for the period from 1 January 2022 to 31 December 2022**

		Year to 2022	Period from 9 October 2020 to 31 December 2021
	Note	Total funds (all unrestricted) £	Total funds (all unrestricted) £
<b>Income from:</b>			
Donations – corporate	2	34,135	96,650
Donations – individual donations		3,393	3,962
<b>Total income</b>		<b>37,528</b>	<b>100,612</b>
<b>Expenditure on:</b>			
Equipment and small furniture		411	5,052
Bank charges		66	0
Course Management		12,472	27,135
Delegates subsistence and travel		1,795	1,507
External training and advice		2,234	1,204
Rent		6,429	6,108
Website		94	165
Work experience supervision		1,204	4,711
Depreciation		2,024	2,006
<b>Total expenditure</b>		<b>26,729</b>	<b>47,888</b>
<b>Net income</b>		<b>10,799</b>	<b>52,724</b>

**Balance sheet**  
**as at 31 December 2022**

	2022	2021
Note	Total (all unrestricted) £	Total (all unrestricted) £
<b>Fixed Assets</b>		
Tangible assets	3 4,176	4,872
<b>Total fixed assets</b>	<b>4,176</b>	<b>4,872</b>
<b>Current assets</b>		
Debtors	5,825	5,820
Cash at bank	53,523	42,032
<b>Total current assets</b>	<b>59,348</b>	<b>47,852</b>
<b>Net assets</b>	<b>63,523</b>	<b>52,724</b>
<b>Funds</b>		
Unrestricted funds	63,523	52,724
<b>Total Funds</b>	<b>63,523</b>	<b>52,724</b>

The financial statements were approved by the board of trustees on 30 October 2023

Signed



Jonathan Simpson (trustee)

## **Notes to the accounts**

### **For the period ended 31 December 2022**

#### **1. Accounting policies**

##### **Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.  
There has been no change to the accounting policies since last year.  
No changes have been made to the accounts for previous years.

##### **Going concern**

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

##### **Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

##### **Grants and donations**

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance. All income to date has been unrestricted.

##### **Expenditure and liabilities**

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

##### **Taxation**

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT, Irrecoverable VAT is included in the cost of those items to which it relates.

##### **Tangible fixed assets**

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:  
Furniture and equipment: over 4 years

##### **Fund accounting**

Currently all funds are unrestricted and therefore there is no separation of funds within the accounts.

**2. Corporate grants**

The Lancaster Foundation	16,000
Community Foundation	11,950
St Andrews	2,988
Festival Angels	250
Other	2,947
	<u>34,135</u>

**3. Tangible fixed assets**

	<b>Equipment</b>	<b>Furniture</b>	<b>Total</b>
<b>Cost</b>			
At 31 December 2021	5,483	1,395	6,878
Additions	-	1,328	1,328
At 31 December 2022	<u>5,483</u>	<u>2,723</u>	<u>8,206</u>
<b>Depreciation</b>			
At 31 December 2021	1,599	407	2,006
Charge in the period	1,371	653	2,024
At 31 December 2022	<u>2,970</u>	<u>1,060</u>	<u>4,030</u>
<b>Net book value</b>			
<b>At 31 December 2022</b>	<u><b>2,513</b></u>	<u><b>1,663</b></u>	<u><b>4,176</b></u>
<i>At 31 December 2021</i>	<u><i>3,884</i></u>	<u><i>988</i></u>	<u><i>4,872</i></u>

**4. Related Party Transactions**

The charity is supported through The Wren Bakery CIC which sells coffee and cake produced during the courses and provides work experience for the delegates. The CIC's goal is to support the charity, the charity initially helped set up the CIC and establish trading.

At the 31 December 2022 the CIC owed the charity £5,825 (31 December 2021 - £5,820).

The CIC supported the Charity by covering the following costs during the period

- 100% of the food used in the baking course worth £2,873
- 50% of the equipment used during baking and barista training £411
- 50% of the website costs worth £94
- 25% of the cost of supervising the women in their work experience worth £401

**THE WREN BAKERY CIO**

England & Wales - Charity number 1191722

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# Accounts

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**Wren Bakery CIO**

**Charity number 1191722**

**Company number CE023988**

**Annual Report and Financial Statements  
For the period ended 31 December 2021**

# **Annual Report and Financial Statements**

## **For the period ended 31 December 2021**

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## **Trustees' report (continued) for the period from 9 October 2020 to 31 December 2021**

### **Reference and administrative details of the charity, its trustees, and advisors**

The trustees during the financial year and up to and including the date the report was approved were

<b>Name</b>	<b>Position</b>	<b>Dates</b>
Clare Sanderson		Resigned 14/7/2021
Emma Flint		Resigned 14/7/2021
Yinka Ayeni	Chair	Resigned as chair only 16/5/2022
Esther Riches		
Graham Doel		Resigned 14/10/2021
Jonathan Simpson		
Sue Smith	Chair	Appointed 14/7/2021
Jackie Barber		Appointed 14/7/2021
Cassandra White		Appointed 14/7/2021
Jane Dixon		Appointed 14/7/2021

<b>Charity number</b>	1191722	Registered in England and Wales
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#### **Registered address**

39 Claremont Road  
Leeds  
LS6 4EB

#### **Independent examiner**

Russell Smith  
RS Accountancy  
Building 4  
Carrwood Park Swillington Commons  
Selby Rd  
Leeds  
LS15 4LG

### **Structure, governance and management**

The charity is a Charitable Incorporated Organisation (CIO) Foundation and was formed on 9 October 2020.

#### **Method of Recruitment and appointment of trustees**

Apart from the first charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees.

#### **Objectives and activities**

The Wren Bakery provides a much needed first step in the journey to employment. We help women shape a better future for themselves by gaining transferable skills in baking and barista. We put employability as our first priority, giving our trainees the opportunity of work experience through our associated CIC. We deliver mentoring and support along the way helping our trainees regain their confidence and self belief, working at their pace and journeying with them every step of the way.

## Trustees' report (continued) for the period from 9 October 2020 to 31 December 2021

### Public benefit statement

In setting our objectives and planning our activities Wren Bakery's trustees have given serious consideration to the Charity Commission's general guidance on public benefit. Our focus in particular is on increasing the employability and wellbeing of vulnerable women. Specifically, the charities objects are for the public benefit:

1. The provision of facilities, equipment or funds connected with training for the relief of poverty amongst women who have or who are at risk of one or more of the following:
  - a. domestic or other forms of abuse
  - b. suffering from alcoholism, drug addiction other forms of addiction or dependence to substances
  - c. or receiving a criminal record (including those who have suffered a legal restriction on their liberty at any penal establishment as a punishment imposed by a court of law, received a non-custodial sentence, fine or any other court or other recorded disposal, such as a police caution)
2. The advancement of education particularly:
  - a. amongst such women by the development of individual capabilities, competencies, skills and understanding as such that will fit them for employment; and
  - b. the education of the public in the causes of domestic or other forms of violence as such that will enable them to prevent and respond to such poverty.

### Achievements and performance

Despite commencing our provisions in 2020 as covid restrictions started we have just finished 3 schedules of initial training.

All of the women we have worked with have been at risk of poverty and one additional risk factor

- 50% of our women trainees experienced domestic violence
- 25% have had a criminal record
- 75% suffered from alcoholism, drug addiction or other forms of addiction
- 100% experienced enduring mental health problems

Following our initial 6 months training, and 18 month mentoring programme, 87% of our trainees have moved from cycles of poverty and poor mental health into work placements, out of these:

- 25% of our trainees have moved from benefits into full time work
- 12% of our trainees have moved into part time paid work
- 50% of our trainees have moved into voluntary work

Our support continues for a two-year period acknowledging the complexity of the lives of the women we support.

## **Trustees' report (continued) for the period from 9 October 2020 to 31 December 2021**

### **Financial review**

The net surplus for the period was £52,724, all of which were unrestricted funds.

We have not identified any material uncertainties that cast doubt on the ability of Wren Bakery to continue as a going concern in the short term.

We continue to take a prudent approach to the cost base, balancing the need to provide certainty of ongoing funding of the programme and keeping one eye on its future growth. In line with this in January 2022 the charity took on a twelve-month lease to provide an improved space to enhance the development of the women's mentoring and wellbeing support.

At the end of the period the charities reserves were £52,724, including £42,032 of cash at the bank, representing around 21 months of net expenditure after regular giving.

Signed on behalf of the board of trustees on 27 October 2022

A handwritten signature in black ink, appearing to read 'Jonathan Simpson', written in a cursive style.

Jonathan Simpson (Trustee)

## **Independent examiner's report to the trustees of Wren Bakery**

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 December 2021, which are set out on pages 6 to 12.

### **Responsibilities and basis of report**

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

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

### **Independent examiner's statement**

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Charities Act;
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.

Signed:



Russell Smith

Date: 27/10/2022

RS Accountancy  
Building 4,  
Carrwood Park Swillington Commons  
Selby Rd  
Leeds  
LS15 4LG

**Statement of Financial Activities (including summary income and expenditure account) for the period from 9 October 2020 to 31 December 2021**

	Note	Total funds (all unrestricted) £
<b>Income from:</b>		
Donations – grants and donations over £1k	2	96,650
Donations – individual donations		3,962
<b>Total income</b>		<b>100,612</b>
<b>Expenditure on:</b>		
Equipment and small furniture		5,052
Bank charges		0
Course Management		27,135
Delegates subsistence and travel		1,507
External training and advice		1,204
Rent		6,108
Website		165
Work experience supervision		4,711
Depreciation		2,006
<b>Total expenditure</b>		<b>47,888</b>
<b>Net income</b>		<b>52,724</b>

**Balance sheet**  
**as at 31 December 2021**

	Note	Total (all unrestricted) £
<b>Fixed Assets</b>		
Tangible assets	3	<u>4,872</u>
<b>Total fixed assets</b>		<u><b>4,872</b></u>
<b>Current assets</b>		
Debtors		5,820
Cash at bank		<u>42,032</u>
<b>Total current assets</b>		<u><b>47,852</b></u>
<b>Net assets</b>		<b>52,724</b>
<b>Funds</b>		
Unrestricted funds		<u>52,724</u>
<b>Total Funds</b>		<u><b>52,724</b></u>

The financial statements were approved by the board of trustees on 27 October 2022

Signed



Jonathan Simpson (trustee)

## **Notes to the accounts**

### **For the period ended 31 December 2021**

#### **1. Accounting policies**

##### **Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.  
There has been no change to the accounting policies since last year.  
No changes have been made to the accounts for previous years.

##### **Going concern**

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

##### **Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

##### **Grants and donations**

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance. All income to date has been unrestricted.

##### **Expenditure and liabilities**

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

##### **Taxation**

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT, Irrecoverable VAT is included in the cost of those items to which it relates.

##### **Tangible fixed assets**

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:  
Furniture and equipment: over 4 years

##### **Fund accounting**

Currently all funds are unrestricted and therefore there is no separation of funds within the accounts.

**2. Corporate grants and donations over £1k**

The Lancaster Foundation	30,000
The Tangley Trust	25,000
Community Foundation	13,360
Individual donation via Stewardship	11,290
Guiseley Baptist Church	10,000
Individual donation	5,000
NEC Bar	1,000
	<u>95,650</u>

**3. Tangible fixed assets**

	Equipment	Furniture	Total
<b>Cost</b>			
Additions	5,483	1,395	6,878
At 31 December 2021	<u>5,483</u>	<u>1,395</u>	<u>6,878</u>
<b>Depreciation</b>			
Charge in the period	1,599	407	2,006
At 31 December 2021	<u>1,599</u>	<u>407</u>	<u>2,006</u>
<b>Net book value</b>			
At 31 December 2021	<u>3,884</u>	<u>988</u>	<u>4,872</u>

**4. Related Party Transactions**

The charity is supported through The Wren Bakery CIC which sells coffee and cake produced during the courses and provides work experience for the delegates. The CIC's goal is to support the charity, the charity initially helped set up the CIC and establish trading.

At the 31st December 2021 the CIC owed the charity £5,820.

The CIC supported the Charity by covering the following costs during the period

- 100% of the food used in the baking course worth £4,576
- 50% of the equipment used during baking and barista training £469
- 50% of the website costs worth £81
- 75% of the cost of supervising the women in their work experience worth £904