

Charity registration number: 1194734

The Destitution Project

Annual Report and Financial Statements

for the Year Ended 31 March 2022

The Moffatts Partnership LLP
Progress House
396 Wilmslow Road
Withington
Manchester
M20 3BN

The Destitution Project

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The Destitution Project

Reference and Administrative Details

Trustees	Paul Martin, Chairman
	David Tomlinson, Vice Chairman
	Sarah Niamh George
	Margaret Simpson
	Bernard Pele
Charity Registration Number	1194734
Principal Office	Victoria Hall
	Knowsley Street
	Bolton
	BL1 2AS
Independent Examiner	The Moffatts Partnership LLP
	Progress House
	396 Wilmslow Road
	Withington
	Manchester M20 3BN

The Destitution Project

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2022.

Objectives and activities

Objects and aims

The objects of the CIO are: The relief of financial hardship and the relief of need amongst persons who are seeking asylum or who are refugees living in Bolton by providing: 1. Information and practical support in particular, but not exclusively, to those with no recourse to public funds; 2. Recreational facilities and other leisure time occupation to advance their physical and mental health and help them to integrate into society.

Seeking to provide a safe environment in Bolton, UK, where asylum seekers and refugees, including those who have become destitute, can find friendship, food and practical help.

Objectives, strategies and activities

THE DESTITUTION PROJECT ...otherwise known as DP... is a charity providing support to asylum seekers and refugees living in Bolton.

Our support comes through two avenues of activity:

1. A Drop-In every Wednesday at the Victoria Hall in Bolton (10.00am and 3.00pm) for asylum seekers and refugees.
2. Casework services for asylum seekers living in Bolton, including refused asylum seekers and those who have no recourse to public funds or become destitute.

Our Drop-in provides:

- A social space where they can relax and meet others.
- Tea, coffee and biscuits all day.
- A hot meal cooked on the premises.
- Clothes and bedding.
- Food support, e.g., a week's groceries and toiletries
- Table-top games, such as pool and table tennis.
- English lessons and other classes, such as arts and crafts.
- Access to a free barber.

Everything we offer our service users is provided free of charge.

Nearly all the people who work at DP are volunteers. Our only paid employees are our Senior Caseworker, a Caseworker Admin Assistant and a Drop-In Coordinator, all part-time. We are known for going 'the extra mile' to help our service users.

Public benefit

All of the charity's activities are undertaken for the benefit of the public.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

The Destitution Project

Trustees' Report

Use of volunteers

During this period, we have seen a steady increase in our volunteers who up to 31st March totalled 479 individual attendances giving an average of 17 per session. In addition, our three employees often do more hours than their scheduled timetable. We are particularly grateful for the very generous contribution made by our volunteers to our wide range of provisions.

Achievements and performance

Regrowing the Drop-in -

The Drop-in team spent the quieter months (when not many service users were coming in due to Covid restrictions) settling into new rooms and other arrangements downstairs for the Drop-in:

The food room has been reorganised and made more spacious.

Food donations -

Mount St Joseph School is an annual donor of a large amount of tinned and other non-perishable food. We are very thankful for the schools, faith organisations and many kind individuals who regularly donate food, toiletries and other essential items to us each year. With food costs going up, we currently offer food parcels to any of our asylum seeker service users who need it. This means we need even more, regular food donations.

Casework Services

The Casework team is now upstairs in a better working environment which also houses the DP office for those who help with our admin. Currently, Shaheda is our Senior Caseworker and is in high demand as levels of requests for casework support have increased substantially since the pandemic. The Red Cross not coming back to Bolton to run their weekly drop-in has also increased the pressure on DP casework. They are now working with 'Eagle's Wing' to provide a service in Bury. SUs from Bury (whom we previously accommodated) are now signposted to them. We hope to recruit additional casework services this year to help spread the load.

Training and Capacity -

During the year, many of our team members have benefited from quite a bit of training. This included:

- IOSH Managing Safely - done by our Drop-in coordinator and Safeguarding lead
- Mental Health First Aid - Done by Mags and Sarah in their roles as Trustees with oversight from the Drop in and the Casework services respectively
- Conflict Resolution - done by all reception and casework team members and 2 trustees
- Food Safety and Hygiene - done by our Drop-in coordinator and his Trustee Line Manager oversight role.
- Emergency First Aid - done by Casework Trustee Line Manager
- Safeguarding - for our new team members (offered by CVS)
- Safeguarding in the VCSE sector - done by our Safeguarding Lead (offered by CVS)

Farewells -

Quite a number of our volunteers retired or otherwise left us over the pandemic period and we wish to say a very big thank you to all those who served us so well but now gone on to do other things. They include: Ammarah Patel, Abdullah Taher, Elsie Unsworth, Emer Fostyk, Maimunah Satti, Mary Winder, Rosie Marcus and Theresa Iacopetta-Shirres. We also wish to thank our trainee caseworker, Lutfor Rahman, for the three months he spent with us last year. Lutfor then moved on to take up other opportunities.

The Destitution Project

Trustees' Report

New Volunteers -

We gladly welcome a number of volunteers who have joined us since April last year. This includes: Ahmed Mohamed, Ange Tibke, Janet Lythgoe, Jenny Avis, Ken Hahlo, Anne Newton, Helen Shenton and Christine Madden.

Partnerships and Supporters -

So many organisations have helped us achieve our work, including: the Bolton CVS, Bolton Mutual Aid, Urban Outreach and other local foodbanks, Bolton Council Housing provision, Bolton Methodist Mission, Refugee Action, Greater Manchester Combined Authority Asylum and Refugee Integration team, Bolton College, the Octagon Theatre, Citizens Advice Bureau, Boaz Trusts, BRASS and Red Cross; Bolton Christian Community Cohesion; We also have a large number of faith-based and other organisations and individuals who donate to us both in cash and in kind. We are grateful to you all. Our casework team also works closely with solicitors and GPs, counselling services and housing providers and other refugee support organisations throughout Greater Manchester.

Changeover to a CIO -

On 8th June 2021, DP got the green light to set up as a CIO registered with the Charity Commission (our new Charity Number is 1194734). This involved:

- new bank accounts
- transfer of all assets (finances, our wonderful team of employees, volunteers and trustees, equipment and records) on Nov 1st 2021.
- Updating all our policies and procedures to better fit our CIO constitution and requirements
- Applied to the Charity Commission to remove the 'old DP' from the register (confirmed 7th Feb 2022)

The CIO DP continues the same much-needed scope of services in support of Bolton's asylum seekers and refugees.

We take this opportunity to thank the many organisations and individuals who have helped us during this transition and have helped DP evolve and grow over the years.

Money Matters including Funding Support -

We welcome our new Finance Officer, Michael Isherwood.

We say thank you to all the organisations and individuals who gave generously to DP during the year. Every bit, small and large, goes into helping us provide all of the services we do here at DP. We could not do without your generosity.

Information Sharing -

Each quarter, we have been able to keep sending out and putting on our website:

- Covid Impact Reports (thanks to Trustee Mags)
- Newsletters (thanks to Denis Madden)

Thanks to Neil Rickaby of Bolton Web Design for working so effectively on our website and Facebook page at a very economical cost to us.

We participated at the University of Bolton volunteering showcase during their Freshers week.

Registering DP on Google has increased enquiries for our services, donations and volunteering.

We attended and helped plan for the Passion Bolton 2030 Supporting Asylum Seekers and Refugees Conference held in May 2021.

The Destitution Project

Trustees' Report

Health, Safety and Safeguarding -

These are important issues and something we continue to make steady progress thanks to the efforts of Mags as our Safeguarding lead and a number of team members we now have trained in Health & Safety.

Policies are reviewed annually; risk assessments reviews done regularly when situations change and of course we have had to have covid-safe measures in throughout the year under review.

We now have a new Safeguarding Advisor - Helen Bolton, Safeguarding Officer of the Methodist Mission. This follows the retirement of our previous very able advisor, Kev Brabrook. We take this opportunity to thank Kev all the help he gave us over the past few years.

Our safeguarding annual review showed an increase in mental health issues, largely due to the pandemic and long delays and other frustrations experienced by asylum seekers awaiting a decision in their case. We have had to put in measures to provide additional oversight for some individual service users while also strengthening our procedures for reducing the risk of lone working and overall security. This is particularly relevant to casework services and also at the Drop-in level and Trustees are directly involved in providing that support for the benefit and safety of team members and service users

All new volunteers go through a Safer Recruitment Process (providing references, doing a DBS check and an Induction which includes Safeguarding and Health and Safety).

Remembrance -

Early in the year we lost one of our service users, Mustafa Mehboob, who passed away due to illness. Mustafa came to DP for more than five years as an asylum seeker. He was friendly, polite and grateful to everyone at DP. He loved football. A few team members were able to attend a remembrance service for him held in Bolton. He is missed at DP.

Financial review

Incoming resources for the year amounted to £43,393 (2021 - £96,233). Expenditure for the year totalled £65,102 (2021 £63,741).

The overall results for the year are a deficit of £21,709 (2021 - surplus £32,492). The total reserves of the charity at 31 March 2022 are £144,348. (2031 - £166,057).

The unrestricted reserves are £85,378 (2021 - £75,255) and the restricted reserves are £58,970 (2021 - £90,802).

Policy on reserves

The aim of this Reserves Policy is to ensure that the DP holds sufficient level of funds in reserve to enable its essential services and activities to be maintained, taking account of potential risks and contingencies that may arise from time to time. To avoid closure of the DP should funding difficulties arise, the Management Committee has agreed to keep a level of financial reserves such that the main operations of DP can continue for a period of at least 9 months average expenditure. This amount is currently approximately £60,000 to be held in reserve. The policy is reviewed at least annually.

Principal funding sources

Funding is received from donations from individuals, trusts and companies and grants received from other charities.

The Destitution Project

Trustees' Report

Structure, governance and management

Nature of governing document

The charity is governed by CIO - Foundation registered on the 8th June 2021.

The charity was previously governed by a Constitution registered on the 14th May 2015.

Recruitment and appointment of trustees

Trustees are appointed to ensure there is an appropriate mix of skills required to manage the charity effectively. There are no related bodies that are entitled to appoint trustees to the board.

Induction and training of trustees

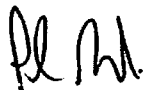
Trainees are given the necessary guidance to enable them to understand how the charity works and their duties and responsibilities and the training necessary for them to be able to carry out these duties and responsibilities.

Major risks and management of those risks

General risks

The trustees actively review potential risks to the charity on a regular basis and have procedures in place to mitigate any risks the charity may face.

The annual report was approved by the trustees of the charity on 17 November 2022 and signed on its behalf by:



.....
Paul Martin
Chairman and Trustee



.....
David Tomlinson
Chairman and Trustee

The Destitution Project

Statement of Trustees' Responsibilities

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


The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

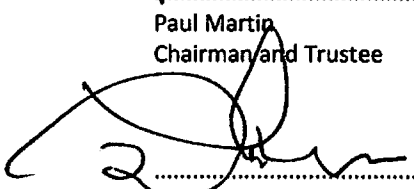
The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 17 November 2022 and signed on its behalf by:



Paul Martin
Chairman and Trustee



David Tomlinson
Chairman and Trustee

The Destitution Project

Independent Examiner's Report to the trustees of The Destitution Project

I report to the trustees on my examination of the accounts of The Destitution Project for the year ended 31 March 2022.

Responsibilities and basis of report

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

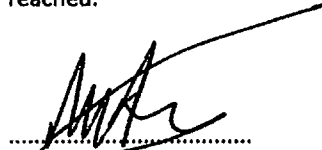
I report in respect of my examination of The Destitution Project's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

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.



John Saxon F.C.A

The Moffatts Partnership LLP
Progress House
396 Wilmslow Road
Withington
Manchester
M20 3BN

17 November 2022

The Destitution Project

Statement of Financial Activities for the Year Ended 31 March 2022

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	2	34,490	8,885	43,375
Investment income	3	18	-	18
Total income		<u>34,508</u>	<u>8,885</u>	<u>43,393</u>
Expenditure on:				
Charitable activities	4	<u>(24,385)</u>	<u>(40,717)</u>	<u>(65,102)</u>
Total expenditure		<u>(24,385)</u>	<u>(40,717)</u>	<u>(65,102)</u>
Net income/(expenditure)		<u>10,123</u>	<u>(31,832)</u>	<u>(21,709)</u>
Net movement in funds		10,123	(31,832)	(21,709)
Reconciliation of funds				
Total funds brought forward		<u>75,255</u>	<u>90,802</u>	<u>166,057</u>
Total funds carried forward	16	<u>85,378</u>	<u>58,970</u>	<u>144,348</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies		48,327	47,902	96,229
Other income	4	<u>4</u>	<u>-</u>	<u>4</u>
Total income		<u>48,331</u>	<u>47,902</u>	<u>96,233</u>
Expenditure on:				
Charitable activities		<u>(15,695)</u>	<u>(48,046)</u>	<u>(63,741)</u>
Total expenditure		<u>(15,695)</u>	<u>(48,046)</u>	<u>(63,741)</u>
Net income/(expenditure)		32,636	(144)	32,492
Gross transfers between funds		<u>(100)</u>	<u>100</u>	<u>-</u>
Net movement in funds		32,536	(44)	32,492
Reconciliation of funds				
Total funds brought forward		<u>42,719</u>	<u>90,846</u>	<u>133,565</u>
Total funds carried forward	16	<u>75,255</u>	<u>90,802</u>	<u>166,057</u>

All of the charity's activities derive from continuing operations during the above two periods.

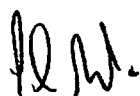
The funds breakdown for 2021 is shown in note 16.

The notes on pages 11 to 22 form an integral part of these financial statements.

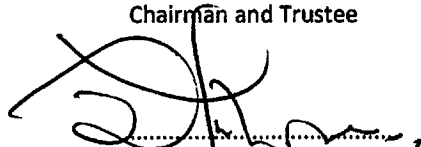
The Destitution Project
(Registration number: 1194734)
Balance Sheet as at 31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	11	856	-
Current assets			
Debtors	12	2,229	-
Cash at bank and in hand	13	<u>143,261</u>	<u>166,057</u>
		145,490	166,057
Creditors: Amounts falling due within one year	14	<u>(1,998)</u>	<u>-</u>
Net current assets		<u>143,492</u>	<u>166,057</u>
Net assets		<u>144,348</u>	<u>166,057</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	16	58,970	90,802
Unrestricted income funds			
Unrestricted funds		<u>85,378</u>	<u>75,255</u>
Total funds	16	<u>144,348</u>	<u>166,057</u>

The financial statements on pages 9 to 22 were approved by the trustees, and authorised for issue on 17 November 2022 and signed on their behalf by:



.....
Paul Martin
Chairman and Trustee



.....
David Tomlinson
Chairman and Trustee

The Destitution Project

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

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

The Destitution Project meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) 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.

Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Investment income is recognised on a receivable basis.

The Destitution Project

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

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

All resources expended are inclusive of irrecoverable VAT.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustee's meetings and reimbursed expenses.

Irrecoverable VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Taxation

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

Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

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

Asset class	Depreciation method and rate
Office equipment	20% reducing balance basis
Computer equipment	20% reducing balance basis

The Destitution Project

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

Cash and cash equivalents

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

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

These are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustee's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial Instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

The Destitution Project

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

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

The Destitution Project

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

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2022 £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	4,955	-	4,955
Donations from individuals	7,870	400	8,270
Gift aid reclaimed	2,755	-	2,755
Grants, including capital grants;			
Grants from other charities	18,910	8,485	27,395
	<u>34,490</u>	<u>8,885</u>	<u>43,375</u>
	Unrestricted funds General £	Restricted funds £	Total 2021 £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	1,302	3,195	4,497
Donations from individuals	12,554	8,607	21,161
Gift aid reclaimed	1,471	-	1,471
Grants, including capital grants;			
Grants from other charities	33,000	36,100	69,100
	<u>48,327</u>	<u>47,902</u>	<u>96,229</u>

3 Investment income

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Interest receivable and similar income;			
Interest receivable on bank deposits	18	18	-

The Destitution Project

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

4 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2022 £
Food, clothing and other client supplies	603	7,238	7,841
Sleeping bags, rucksacks	-	1,083	1,083
Art	-	17	17
Translation costs	3,321	-	3,321
Salary costs, pensions and training	992	30,377	31,369
Rent and insurance	8,449	-	8,449
Printing, postage and stationery	1,097	-	1,097
Telephone and internet	1,069	-	1,069
IT Software and consumables and website design	177	200	377
Repairs and maintenance and office consumables	252	254	506
Cleaning	53	-	53
Caseworker expenses	-	786	786
Staff/volunteer expenses	1,429	762	2,191
General expenses	325	-	325
Office equipment and consumables	2,675	-	2,675
Governance costs	3,925	-	3,925
Depreciation	18	-	18
	<u>24,385</u>	<u>40,717</u>	<u>65,102</u>
	Unrestricted funds General £	Restricted funds £	Total 2021 £
Food, clothing and other client supplies	59	18,487	18,546
Salary costs, pensions and training	814	26,972	27,786
Rent and Insurance	9,613	-	9,613
Printing, postage and stationery	317	-	317
Telephone and internet	519	-	519
IT Software and consumables and website design	-	320	320
Repairs and maintenance and office consumables	-	677	677
Caseworker expenses	340	1,590	1,930
Staff/volunteer expenses	670	-	670
General expenses	1,360	-	1,360
Office equipment and consumables	1,822	-	1,822
Governance costs	181	-	181
	<u>15,695</u>	<u>48,046</u>	<u>63,741</u>

The Destitution Project

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

5 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Independent examiner fees			
Examination of the financial statements	1,200	1,200	-
Other fees paid to examiners	900	900	-
Other governance costs	<u>1,825</u>	<u>1,825</u>	<u>181</u>
	<u>3,925</u>	<u>3,925</u>	<u>181</u>

6 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2022 £	2021 £
Depreciation of fixed assets	<u>18</u>	<u>-</u>

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

8 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	29,741	26,341
Pension costs	<u>636</u>	<u>631</u>
	<u>30,377</u>	<u>26,972</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

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

	2022 No	2021 No
Caseworker	1	1
Assistant Caseworker	1	1
Drop-in Coordinator	1	1
	<u>3</u>	<u>3</u>

1 (2021 - 1) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £636 (2021 - £631).

No employee received emoluments of more than £60,000 during the year

9 Independent examiner's remuneration

	2022 £
Examination of the financial statements	<u>1,200</u>
Other fees to examiners	
All other services	<u>900</u>

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

11 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
Additions	<u>874</u>	<u>874</u>
At 31 March 2022	<u>874</u>	<u>874</u>
Depreciation		
Charge for the year	<u>18</u>	<u>18</u>
At 31 March 2022	<u>18</u>	<u>18</u>
Net book value		
At 31 March 2022	<u>856</u>	<u>856</u>

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

12 Debtors

	2022 £	2021 £
Prepayments	<u>2,229</u>	<u>-</u>

13 Cash and cash equivalents

	2022 £	2021 £
Cash on hand	427	189
Cash at bank	141,114	165,868
Other cash and cash equivalents	<u>1,720</u>	<u>-</u>
	<u>143,261</u>	<u>166,057</u>

14 Creditors: amounts falling due within one year

	2022 £
Trade creditors	329
Other creditors	64
Accruals	<u>1,605</u>
	<u>1,998</u>

15 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £636 (2021 - £631).

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

16 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Unrestricted funds					
<i>General</i>					
General Funds	75,255	34,508	(24,385)	-	85,378
Restricted funds					
Covid Food/Vouchers	10,918	1,060	(6,560)	-	5,418
Food	7,013	200	(63)	-	7,150
Caseworker	29,090	2,500	(18,660)	-	12,930
Assistant Caseworker	21,410	-	(6,098)	-	15,312
Drop-In Coordinator	15,054	-	(7,204)	-	7,850
Building Kitchen	1,156	-	(219)	-	937
Client Emergencies	1,362	-	(374)	-	988
Sr Barbara's Emergency	3,934	-	(99)	-	3,835
Website	638	-	(200)	-	438
Art	227	-	(17)	-	210
Margaret Hayman - Aspen					
Cards	-	3,000	(140)	-	2,860
Sleeping Bags, Rucks, Toiletries	-	2,125	(1,083)	-	1,042
Total restricted funds	<u>90,802</u>	<u>8,885</u>	<u>(40,717)</u>	<u>-</u>	<u>58,970</u>
Total funds	<u>166,057</u>	<u>43,393</u>	<u>(65,102)</u>	<u>-</u>	<u>144,348</u>

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

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
Unrestricted funds					
<i>General</i>					
General Funds	42,719	48,331	(15,695)	(100)	75,255
Restricted					
Covid Food/Vouchers	-	28,482	(17,564)	-	10,918
Food	6,813	200	-	-	7,013
Caseworker	36,269	10,000	(17,179)	-	29,090
Assistant Caseworker	23,106	3,000	(4,696)	-	21,410
Drop-In Coordinator	21,741	-	(6,687)	-	15,054
Building Kitchen	1,553	-	(397)	-	1,156
Client Emergencies	-	2,200	(838)	-	1,362
Sr Barbara's Emergency	-	4,020	(86)	-	3,934
Website	958	-	(320)	-	638
Garden	179	-	(279)	100	-
Art	227	-	-	-	227
Total restricted funds	90,846	47,902	(48,046)	100	90,802
Total funds	133,565	96,233	(63,741)	-	166,057

The specific purposes for which the funds are to be applied are as follows:

Covid Food/Vouchers - donations have been received specifically for the charity to use to provide food during Covid.

Food - donations have been received specifically for the charity to use to provide food.

Caseworker - grants have been received specifically to fund the Caseworker and associated costs.

Assistant Caseworker - grants have been received specifically to fund the Caseworker and associated costs.

Drop-In coordinator - grants have been received specifically to fund the Caseworker and associated costs.

Building Kitchen - Donations have been received that are for the purpose of providing a kitchen.

Client Emergencies - These donations have been received to be used for those clients in need of emergency assistance.

Sr Barbara's Emergency Fund - Donations received to be used for those clients in need of emergency assistance.

Website Fund - donations given only to be used on maintaining the charity website.

Art - Donations received to provide art supplies.

Margaret Hayman -Aspen Cards - donations received that must be used to fund the Aspen Cards.

Sleeping Bags/Ruck Sacks - donations received that must be used on providing sleeping bags and rucksacks for clients.

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

17 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2022 £
Tangible fixed assets	856	-	856
Current assets	86,339	59,151	145,490
Current liabilities	<u>(1,934)</u>	<u>(64)</u>	<u>(1,998)</u>
Total net assets	<u>85,261</u>	<u>59,087</u>	<u>144,348</u>
	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2021 £
Current assets	<u>75,255</u>	<u>90,802</u>	<u>166,057</u>

18 Related party transactions

There were no related party transactions in the year.