

THE WAREHOUSE CHRISTIAN TRUST

England & Wales · Charity number 277631

Details

Other names	SKILLWAY, THE CELLAR CHRISTIAN COFFEE BAR
Status	Registered
Legal form	Other
Registered	1979-08-10
Register	View on the Charity Commission register

Contact

Address Cellar Camino Cafe
The Burys
Godalming
Surrey
GU7 1HR

Phone 01483417097

Email info@thecellarcafe.co.uk

Website www.thecellarcafe.co.uk

Activities

Objects: TO SPREAD THE CHRISTIAN GOSPEL PARTICULARLY AMONGST YOUNG PEOPLE IN GODALMING AND ELSEWHERE.

Activities: The short & long term objects of the Charity are for the Skillway arm to provide apprentice style training for young people up to school leaving age in a variety of manual skills, together with pastoral support and for The Cellar Camino Cafe to remain a focal point of serving presence and love with an openness to receiving all those who are lonely or distressed.

Classification

- **How:** Provides Human Resources, Provides Services, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, Disability, The Prevention Or Relief Of Poverty, Religious Activities, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** GODALMING AND ELSEWHERE
- Surrey

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£250,871	£242,560	-	-
2023-12-31	£204,833	£212,894	-	-
2022-12-31	£185,980	£212,455	-	-
2021-12-31	£183,828	£159,791	-	-
2020-12-31	£135,826	£128,711	-	-

Trustees

Name	Role	Appointed
Mark Courtney Williams	Chair	2023-04-20
Alison Mary Oakden		2019-01-23
Andrew Charles BLAGDEN		2019-07-03
Dr Derek Pollard OBE FRSC		2020-10-07
Ian Michael Tomes		2023-01-28
Mark Horsey		2026-03-19
Nick Harris		2016-07-06
SHELAGH MACDONALD GODWIN		
SIMON FRANCIS CROWTHER		2022-10-20

THE WAREHOUSE CHRISTIAN TRUST

England & Wales - Charity number 277631

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 December 2024
for
Warehouse Christian Trust

A J Bennewith
FCA, FCPA, FFA, FFTA, FIPA, DChA, FRSA
Upper Ground Floor
18 Farnham Road
Guildford
Surrey
GU1 4XA

**Contents of the Financial Statements
for the Year Ended 31 December 2024**

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Report of the Trustees
for the Year Ended 31 December 2024

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Report of the Trustees
for the Year Ended 31 December 2024

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Warehouse Christian Trust's operations are divided into two separate parts: The Cellar and Skillway. The short and long terms objectives are for The Cellar to remain a focal point of serving presence and love, with an openness to receive all those who are lonely or distressed, and Skillway is an out-of-school training provider, where in a caring environment young people are encouraged individually to engage in and learn practical trade and life skills which promote their mental health, engagement with education and attitude towards a workplace environment.

The Charity is aware of its dependency on the goodwill and support of a large number of volunteers and thanks all those who have helped during the year. Both The Cellar and Skillway are grateful to the local Churches for their continued support and to the many altruistic individual benefactors, several of whom make regular monthly contributions, gift-aided. This predictable income is truly appreciated and very gratefully received. We also gratefully thank the Trustees who give their time and expertise, and who promote the activities of the Warehouse Christian Trust locally.

Cellar

The Cellar would also like to gratefully acknowledge the tremendous support in the form of grants and donations from: The Community Foundation for Surrey - Waverley Borough Council (Thriving Communities Commissioning Fund) - Sales Force - The Thomas Trust - Openwork Foundation and A.J. Bennewith & Co. The Cellar is also very grateful for individuals who anonymously support our work through our giving platform - People's Fundraising - and from named individuals who regularly donate - and finally, through collections from our local Churches, some of whom identify us for Christmas appeals - without all these groups and individual's support, we would not be able to be there for those who need us most.

In our 2023 report, we advised that we had re-located to a new venue at the Borough Hall site. The venue is far larger than our previous home and has enabled us to expand the work of the Cellar as well as being able to serve and sit many more customers - sales have increased quite considerably, and we are attracting new clients as well as our 'regulars'.

The Café provides a safe space where vulnerable individuals can visit and talk freely. The Cellar exudes a sincere welcome to everyone: the atmosphere is warm, homely, and friendly and is a regular meeting place for many users who would otherwise have nowhere else to go. There is a quiet area available for private discussion and meditation with users having access to counsellors free of charge.

The Café focuses particularly on those with mental health issues, learning difficulties or who are disadvantaged, isolated, lonely, depressed or emotionally stressed. Importantly, staff are specifically trained in listening skills and make time to talk to customers. Through such dialogue, the Cellar Team find the self-esteem of those who have led broken lives increases enabling them to reintegrate themselves into the community. Having witnessed a significant increase in those with mental health issues the Café has formed a partnership with mental health charity 'Being Alongside' to offer greater support; local care co-ordinators are aware of the service which provides weekly drop-in afternoons offering complimentary light refreshment and the opportunity to chat and/or play board games.

The Café hosts various events; day trips are also organised & funded for those unable to afford a holiday. The Café has a mini food bank & works closely with the Community Food Bank; it also houses Godalming Community Cupboard.

The Café is not for profit and sales do not fully cover core costs because the cost of food and drink is kept at an affordable level. Indeed, many customers are severely financially disadvantaged and often do not have the means to purchase a hot meal: at least 5% of the Café's food and drink sales are given free of charge to those customers in need (including low paid workers possibly waiting for benefits to come through).

Skillway

Skillway very gratefully acknowledges the continued generosity of regular individual donors and supporters including those who contribute online through Stewardship, GoFundMe, by Standing Order or by making direct donation and at events.

Warehouse Christian Trust

Report of the Trustees **for the Year Ended 31 December 2024**

The Community Foundation for Surrey made a Restricted Fund donation, specifically towards salary costs, which was enormously helpful, especially as salaries form the greatest expenditure in our organisation. Our staff team deliver enormous value through their commitment and key skills that they bring. A Restricted Fund grant received in 2021 for a three year woodland project, has now been exhausted although we continue to make this part of our offering because of its success in addressing the mental health of the students as well as valuable training in a wide variety of "outdoor" skills.

The David Williamson Trust, and The Anchor Foundation have made significant donations to support specific students so that they may benefit from at least one year's attendance at Skillway. We thank them sincerely on behalf of the students who have benefitted. We have also again been generously supported with funds from other Charitable Trusts, local organisations and significant supporters. We are immensely grateful to you all and are humbled by your generosity.

Skillway notes and gratefully acknowledges the financial support of A J Bennewith &Co, Angus Lloyd Charitable Trust, The Chartered Accountants Livery, Community Fund for Surrey, Guildford Poyle Charity, J&T Coleman Charitable Trust, The Dan Eley Foundation, Ian Williams Ltd, Godalming Masonic Lodge, Milford Probus, The Mayor of Godalming, The Rotary Club of Godalming Woolsack, local churches and, poignantly, those who have nominated Skillway to receive "in Memoriam" donations at their funeral services.

We thank our superb staff and our dedicated Volunteer Tutors who so effectively support Skillway's aims and objectives.

ACHIEVEMENTS AND PERFORMANCE

The Charity fulfilled its obligations during the year, adapting to challenging circumstances in the charity sector, whilst continuing to bring its blend of Christian love and support to many people in need in practical ways.

FINANCIAL REVIEW

Financial position

For The Cellar, efforts continue to be made to look for new income streams to ensure as far as possible the costs of running the Café, etc. can be covered. The situation continues to be reviewed regularly at our Finance and General Purposes Meetings and our Trustee Meetings.

Skillway is rightly proud of its successes. Many notes of thanks from grateful students have been received over the years and Skillway continues to hear news of past students and visits are welcome. We continue to weather the strain on charitable funding streams, and we continue to actively address the current threats and opportunities facing us. We remain determined to support some of the local disadvantaged young people.

Reserves policy

With regards to The Cellar, we aspire to set aside 3 months' worth of running cost or near-equivalent as reserve. During the year, the Trustees continued to try and maximise income from as many different sources as possible, including through our well-established network of faithful supporters and grant making bodies despite economic uncertainties.

Skillway continues with its pioneering work regarding the support and training of disadvantaged young people. This part of the Trust aims to carry reserves equivalent to approximately two terms' running costs, which is felt essential to ensure the continuity of the service for the young people who attend.

FUTURE PLANS

The Charity intends to continue to carry out the objectives for the foreseeable future. There are sufficient reserves to allow this to be done and the Trustees do not see any reason why the Charity would not be able to fulfil its role.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Warehouse Christian Trust

Report of the Trustees
for the Year Ended 31 December 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

277631

Principal address

Cellar Camino Cafe
The Burys
Godalming
Surrey
GU7 1HR

Trustees

Dr C Jagger (resigned 25.4.25)
S M Godwin
N Harris
A M Oakden
D I Oakden
A C Blagden
Dr D Pollard
T L Ko
S F Crowther
I M Tomes
M C Williams
V Gillman (resigned 19.7.24)
R Brown (resigned 17.10.24)
J Hindley (resigned 23.1.25)

Independent Examiner

A J Bennewith
FCA, FCPA, FFA, FFTA, FIPA, DChA, FRSA
Upper Ground Floor
18 Farnham Road
Guildford
Surrey
GU1 4XA

Approved by order of the board of trustees on 28 October 2025 and signed on its behalf by:

.....
M C Williams - Trustee

**Independent Examiner's Report to the Trustees of
Warehouse Christian Trust**

Independent examiner's report to the trustees of Warehouse Christian Trust

I report to the charity trustees on my examination of the accounts of Warehouse Christian Trust (the Trust) for the year ended 31 December 2024.

Responsibilities and basis of report

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

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

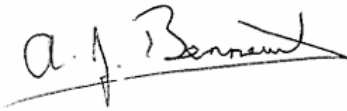
Independent examiner's statement

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

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

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

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



.....
A J Bennewith
FCA, FCPA, FFA, FFTA, FIPA, DChA, FRSA
Upper Ground Floor
18 Farnham Road
Guildford
Surrey
GU1 4XA

Date: 29 October 2025

Warehouse Christian Trust

Statement of Financial Activities
for the Year Ended 31 December 2024

		Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	2	93,407	30,852	124,259
Charitable activities	4			
The Cellar		58,142	-	58,142
Skillway		65,940	-	65,940
Investment income	3	1,195	-	1,195
Other income		<u>1,335</u>	<u>-</u>	<u>1,335</u>
Total		<u>220,019</u>	<u>30,852</u>	<u>250,871</u>
EXPENDITURE ON				
Raising funds	5	22,621	-	22,621
Charitable activities	6			
The Cellar		74,507	4,150	78,657
Skillway		<u>105,719</u>	<u>35,563</u>	<u>141,282</u>
Total		<u>202,847</u>	<u>39,713</u>	<u>242,560</u>
NET INCOME/(EXPENDITURE)		17,172	(8,861)	8,311
Transfers between funds	15	<u>(16,036)</u>	<u>16,036</u>	<u>-</u>
Net movement in funds		1,136	7,175	8,311
RECONCILIATION OF FUNDS				
Total funds brought forward		105,071	13,153	118,224
TOTAL FUNDS CARRIED FORWARD		<u>106,207</u>	<u>20,328</u>	<u>126,535</u>

The notes form part of these financial statements

Warehouse Christian Trust

Balance Sheet
31 December 2024

	Notes	Unrestricted funds £	Restricted funds £	Total funds £
FIXED ASSETS				
Tangible assets	11	4,112	6,555	10,667
CURRENT ASSETS				
Stocks	12	200	-	200
Debtors	13	10,487	933	11,420
Cash in hand		<u>98,268</u>	<u>12,840</u>	<u>111,108</u>
		108,955	13,773	122,728
CREDITORS				
Amounts falling due within one year	14	(6,860)	-	(6,860)
		<u>102,095</u>	<u>13,773</u>	<u>115,868</u>
NET CURRENT ASSETS				
		106,207	20,328	126,535
TOTAL ASSETS LESS CURRENT LIABILITIES				
		<u>106,207</u>	<u>20,328</u>	<u>126,535</u>
NET ASSETS				
		<u>106,207</u>	<u>20,328</u>	<u>126,535</u>
FUNDS	15			
Unrestricted funds				106,207
Restricted funds				<u>20,328</u>
TOTAL FUNDS				<u>126,535</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28 October 2025 and were signed on its behalf by:

.....
M C Williams - Trustee

Notes to the Financial Statements
for the Year Ended 31 December 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Equipment: 25% reducing balance

Workshop: 20% reducing balance

Van: 20% reducing balance

Mezzanine: 20% reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**

2. DONATIONS AND LEGACIES

	£
Donations	78,669
Gift aid	13,218
Grants	<u>32,372</u>
	<u>124,259</u>

3. INVESTMENT INCOME

	£
Deposit account interest	<u>1,195</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	£
Fundraising	The Cellar	3,479
The Cellar takings	The Cellar	54,663
Fundraising	Skillway	4,591
Skillway school subsidies	Skillway	<u>61,349</u>
		<u>124,082</u>

5. RAISING FUNDS

Raising donations and legacies

	31.12.24	31.12.23
	£	£
<u>Skillway</u>		
Fundraising	<u>28</u>	<u>46</u>

Other trading activities

	31.12.24	31.12.23
	£	£
<u>The Cellar</u>		
Opening stock	150	150
Purchases	22,643	15,372
Closing stock	<u>(200)</u>	<u>(150)</u>
	<u>22,593</u>	<u>15,372</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**

6. CHARITABLE ACTIVITIES COSTS

	31.12.24			31.12.23 as restated		
			£			£
	The Cellar	Skillway	Total	The Cellar	Skillway	Total
Wages	58,773	109,246	168,019	49,302	105,304	154,606
Rent and rates	4,054	5,720	9,774	3,260	5,897	9,157
Insurance	737	2,073	2,810	1,449	2,166	3,615
Light and heat	-	4,076	4,076	-	1,111	1,111
Telephone, postage and stationery	1,038	535	1,573	826	405	1,231
Sundries	4,567	758	5,325	2,070	100	2,170
Shop items and equipment	662	-	662	2,389	-	2,389
Community trips	2,345	-	2,345	2,989	-	2,989
Ukrainian project	1,505	-	1,505	2,774	-	2,774
Food vouchers	300	-	300	500	-	500
Repairs and maintenance	1,254	279	1,533	273	402	675
Donations	10	-	10	1,335	-	1,335
Seasonal volunteer expenses	2,163	-	2,163	2,390	-	2,390
Accountancy	180	180	360	180	180	360
Training/inspections	1,050	1,191	2,241	-	1,048	1,048
Office expenses	-	3,635	3,635	-	3,510	3,510
Bank charges	-	124	124	-	112	112
Travel	-	1,193	1,193	-	1,046	1,046
Workshop materials and tools	-	8,972	8,972	-	3,847	3,847
Motor expenses	-	1,115	1,115	-	-	-
Depreciation of mezzanine	-	903	903	-	1,127	1,127
Depreciation of equipment	19	114	133	25	-	25
Depreciation of workshop	-	141	141	-	175	175
Depreciation of Van	-	1,027	1,027	-	1,284	1,284
	<u>78,657</u>	<u>141,282</u>	<u>219,939</u>	<u>69,762</u>	<u>127,714</u>	<u>197,476</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024.

Trustees' expenses

One of the trustees received a £71 reimbursement regarding a card machine he purchased on behalf of the charity (2023: None).

8. STAFF COSTS

The average monthly number of employees during the year was 8 (2023: 11).

There were no employees with emoluments greater than £60,000 during the year (2023: None).

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

9. PRIOR YEAR ADJUSTMENT

The comparatives have been restated to show the £12 trustees' deposits as part of the unrestricted funds on the Statement of Financial Activities, aligning the total funds at the year end to that of in the Balance Sheet.

10. INDEPENDENT EXAMINER'S REMUNERATION

	31.12.24	31.12.23
	£	£
	<u>360</u>	<u>360</u>

11. TANGIBLE FIXED ASSETS

	Mezzanine £	Equipment £	Workshop £	Van £	Totals £
COST					
At 1 January 2024	25,872	20,995	30,701	8,522	86,090
Additions	-	2,973	-	-	2,973
Disposals	<u>-</u>	<u>-</u>	<u>(520)</u>	<u>-</u>	<u>(520)</u>
At 31 December 2024	<u>25,872</u>	<u>23,968</u>	<u>30,181</u>	<u>8,522</u>	<u>88,543</u>
DEPRECIATION					
At 1 January 2024	21,364	20,920	30,002	3,386	75,672
Charge for year	<u>902</u>	<u>133</u>	<u>141</u>	<u>1,028</u>	<u>2,204</u>
At 31 December 2024	<u>22,266</u>	<u>21,053</u>	<u>30,143</u>	<u>4,414</u>	<u>77,876</u>
NET BOOK VALUE					
At 31 December 2024	<u>3,606</u>	<u>2,915</u>	<u>38</u>	<u>4,108</u>	<u>10,667</u>

12. STOCKS

Stocks	£ <u>200</u>
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13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Other debtors	£ 2,772
Prepayments and accrued income	<u>8,648</u>
	<u>11,420</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Trade creditors	154
Other creditors	<u>6,706</u>
	<u>6,860</u>

15. MOVEMENT IN FUNDS

	At 1.1.24 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
Unrestricted funds				
General fund	105,059	17,172	(16,036)	106,195
Trustees' deposits	<u>12</u>	<u>-</u>	<u>-</u>	<u>12</u>
	105,071	17,172	(16,036)	106,207
Restricted funds				
Mezzanine	3,058	(612)	-	2,446
The Clothworkers' Foundation	(6,893)	(3,801)	15,736	5,042
Food vouchers	-	(300)	300	-
Ukraine	7,184	4,495	-	11,679
Trips out	26	655	-	681
Community Foundation for Surrey	9,778	(9,778)	-	-
Coffee	<u>-</u>	<u>480</u>	<u>-</u>	<u>480</u>
	<u>13,153</u>	<u>(8,861)</u>	<u>16,036</u>	<u>20,328</u>
TOTAL FUNDS	<u>118,224</u>	<u>8,311</u>	<u>-</u>	<u>126,535</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	220,019	(202,847)	17,172
Restricted funds			
Mezzanine	-	(612)	(612)
The Clothworkers' Foundation	-	(3,801)	(3,801)
Food vouchers	-	(300)	(300)
Ukraine	6,000	(1,505)	4,495
Trips out	3,000	(2,345)	655
Community Foundation for Surrey	-	(9,778)	(9,778)
Coffee	480	-	480
The David Williamson Trust	2,372	(2,372)	-
The Anchor Foundation	10,000	(10,000)	-
The Guildford Poyle Charity	5,000	(5,000)	-
The Dan Eley Foundation	4,000	(4,000)	-
	<u>30,852</u>	<u>(39,713)</u>	<u>(8,861)</u>
TOTAL FUNDS	<u>250,871</u>	<u>(242,560)</u>	<u>8,311</u>

The Clothworkers' Foundation - a donation for a 3-year project spanning from September 2021 to August 2024.

Ukraine - donations to help Ukrainian refugees to settle in Godalming.

Coffee - donations for coffee bean purchases.

Trips out - a grant from Waverley Borough Council for running the community outing twice a year.

Lighting project - a grant for the replacement of the ceiling lights.

Food vouchers - food vouchers to be given out from the Cellar Food Bank.

Community Foundation for Surrey - a grant for materials and tools for the workshop and training of volunteers.

The David Williamson Trust, The Anchor Foundation, The Guildford Poyle Charity and The Dan Eley Foundation - grants to support students.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024 nor for the year ended 31 December 2023.

THE WAREHOUSE CHRISTIAN TRUST

England & Wales - Charity number 277631

Accounts

Warehouse Christian Trust
Report and Financial Statements
Year ended: 31 December 2023

Charity no: 277631

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Reference and Administration Information

Chairman: S Crowther

Trustees: A Blagden
R Brown
V Gillman
S Godwin
N Harris
J Hindley
Dr C Jagger
T L Ko
S Crowther
A Oakden
D Oakden
D Pollard
I Tomes- (Appointed January 2023)
M Williams- (Appointed April 2023)

Address: 42 Busbridge Lane
Godalming
Surrey
GU7 1QD

Registered Charity number: 277631

Independent examiner: A J Bennewith
FCA, FCPA, FFA, FFTA, FIPA, DChA, FRSA
Upper Ground Floor
18 Farnham Road
Guildford
Surrey
GU1 4XA

Report of the Trustees for the Year ended 31 December 2023

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Reference and Administration

Legal and reference information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the charity's governing document, and the Charities SORP (FRS 102), Accounting and Reporting by Charities.

- The charity is controlled by the trustees.
- The trustees consider that there are sufficient reserves. Any possible risks have been considered and taken into account in future budgets.
- All trustees are appointed when necessary and are given sufficient training on appointment.

Reserves policy and risk management

The Warehouse Christian Trust's operations are divided into two separate parts: The Cellar and Skillway.

With regard to The Cellar, during the year, the Trustees continued to try and maximise income from as many different sources as possible, including through our well-established network of faithful supporters and grant making bodies despite economic uncertainties.

Skillway continues with its pioneering work regarding the support and training of disadvantaged young people. This part of the Trust aims to carry reserves equivalent to approximately two terms running costs, which is felt essential to ensure the continuity of the service for the young people who attend.

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The short and long terms objectives are for The Cellar to remain a focal point of serving presence and love, with an openness to receive all those who are lonely or distressed, and Skillway is an out-of-school training provider, where in a caring environment young people are encouraged individually to engage in and learn practical trade and life skills which promote their mental health and employability prospects.

The Charity is aware of its dependency on the goodwill and support of a large number of volunteers and thanks all those who have helped during the year.

Both The Cellar and Skillway are grateful to the local Churches for their support and to the many altruistic individual benefactors, several of whom make regular monthly contributions, gift aided. This predictable income is most welcomed and very gratefully received.

We also gratefully thank the Trustees who give their time and expertise, and extend very special thanks to Dr C Jagger who retires as Chairman, but who will continue as a Trustee.

The Cellar would also like to gratefully acknowledge the tremendous support in the form of grants and donations from: The Community Foundation for Surrey - Waverley Borough Council (Thriving Communities Commissioning Fund) - Sales Force – The Thomas Trust and A.J. Bennewith & Co. The Cellar is also very grateful for individuals who anonymously support our work thru' our giving platform – People's Fundraising – and from named individuals who regularly donate - and finally, through collections from our local Churches, some of whom identify us for Christmas appeals – without all these groups and individual's support, we would not be able to be there for those who need us most.

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We thank our superb staff and our dedicated Volunteer Tutors who so effectively support Skillway's aims and objectives.

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The Charity fulfilled its obligations during the year and was able to bring its blend of Christian love and support to many people in need, whilst improving its trading position due to the new location and better facilities afforded to the cellar in its new site.

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The Charity intends to continue to carry out the objectives for the foreseeable future. There are sufficient reserves to allow this to be done and the Trustees do not see any reason why the Charity would not be able to fulfil its role.

On behalf of the trustees:

C Jagger

Date:

Report of the Independent Examiner

Independent examiner's report to the trustees of Warehouse Christian Trust

I report to the charity trustees on my examination of the accounts of the Warehouse Christian Trust for the year ended 31 December 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

A J Bennewith FCA, FCPA, FFA, FFTA, FIPA, DChA, FRSA
Upper Ground Floor
18 Farnham Road
Guildford
Surrey
GU1 4XA

Date:

Statement of Financial Activities
for the Year Ended 31 December 2023

	<u>Notes</u>	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Voluntary income:					
Grants and donations		80,716	19,000	99,716	97,316
Fundraising		7,070	-	7,070	11,785
Tax refunds		9,535	-	9,535	2,063
Activities for generating funds:					
Cellar takings		40,218	-	40,218	33,984
Skillway school subsidy		47,583	-	47,583	40,791
Investment activity:					
Interest received		710	-	710	39
Total incoming resources		<u>185,833</u>	<u>19,000</u>	<u>204,833</u>	<u>185,980</u>
Resources expended:					
Charitable activity:					
Cellar expenditure	2	78,870	6,263	85,133	73,783
Skillway expenditure	3	106,004	21,757	127,761	138,672
Total resources expended		<u>184,873</u>	<u>28,020</u>	<u>212,894</u>	<u>212,455</u>
Net incoming/(outgoing) resources		959	(9,020)	(8,061)	(26,475)
Total funds brought forward		105,552	20,721	126,273	152,748
Transfers between funds		(1,451)	1,451		
Total funds carried forward		<u>£105,060</u>	<u>£ 13,152</u>	<u>£ 118,212</u>	<u>£126,273</u>

Balance Sheet as at 31 December 2023

	<u>Notes</u>	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Fixed assets	5	2,223	8,195	10,418	13,029
Current assets:					
Stock		150	-	150	-
Debtors and prepayments	9	610	1,872	2,482	6,050
Cash at bank and in hand		102,447	3,087	105,534	107,416
		<u>103,207</u>	<u>4,959</u>	<u>108,166</u>	<u>113,466</u>
Creditors: amounts falling due within one year	10	(360)	-	(360)	(360)
Net current assets		<u>102,847</u>	<u>4,959</u>	<u>107,806</u>	<u>113,106</u>
Total assets less current liabilities		105,070	13,154	118,224	126,135
Net assets		<u>£ 105,070</u>	<u>£ 13,154</u>	<u>£ 118,224</u>	<u>£ 126,135</u>
Funds					
Unrestricted funds				105,058	105,402
Restricted funds				13,154	20,721
	8			<u>118,212</u>	<u>126,123</u>
Trustees' deposits				12	12
Total funds				<u>£ 118,224</u>	<u>£ 126,135</u>

On behalf of the trustees:

C Jagger

Date:

Notes Forming Part of the Financial Statements
for the Year Ended 31 December 2023

1 Principal accounting policies

a. Accounting convention

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing the accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

b. Incoming resources

Voluntary income is received in cash by way of donations and is included in full in the statement of financial activities as soon as it is received. Tax reclaimable in respect of gifts and donations is included in the same period as the underlying donations to which it relates.

c. Resources expended

Items of expenditure are included in the Statement of Financial Activities on an accruals basis.

d. Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life: equipment: 25% on reducing balance, workshop: 20% on reducing balance, van: 20% on reducing balance.

e. Taxation

The charity is exempt from tax on its charitable activities.

f. Fund accounting

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

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

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

2 <u>The Cellar</u>	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Incoming resources				
Sales	40,218	-	40,218	33,984
Donations received	26,046	9,000	35,046	45,984
Fundraising	4,272	-	4,272	8,959
Interest received	172	-	172	3
Tax refunds	7,134	-	7,134	-
	<u>77,843</u>	<u>9,000</u>	<u>86,843</u>	<u>88,930</u>
Resources expended				
Cost of sales				
Opening stock	150	-	150	150
Purchases	15,372	-	15,372	12,340
Closing stock	(150)	-	(150)	(150)
	<u>15,372</u>	<u>-</u>	<u>15,372</u>	<u>12,340</u>
Rent, rates and insurance	4,709	-	4,709	5,184
Shop items and equipment	2,389	-	2,389	562
Telephone, post & stationery	825	-	825	705
Wages	49,302	-	49,302	39,002
Social outreach expenditure	-	-	-	45
Charitable donations	1,335	-	1,335	3,720
Ukrainian project	-	2,774	2,774	1,042
Food vouchers	-	500	500	1,200
Community trips	-	2,989	2,989	2,985
Property & general maintenance	273	-	273	4,136
Equipment depreciation	25	-	25	34
Seasonal volunteer expenses	2,390	-	2,390	1,897
Sundry expenses	2,070	-	2,070	751
Share of Independent Examiner's fee	180	-	180	180
Total Cellar expenses	<u>78,870</u>	<u>6,263</u>	<u>85,132</u>	<u>73,783</u>
Net surplus/(deficit)	<u>£(1,027)</u>	<u>£ 2,737</u>	<u>£1,711</u>	<u></u>
3 <u>Skillway</u>	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Incoming resources				
Grants and donations	54,670	10,000	64,670	51,332
Fundraising	2,798	-	2,798	2,826
School subsidy	47,583	-	47,583	40,791
Tax refunds	2,401	-	2,401	2,063
Interest received	538	-	538	36
Total incoming resources	<u>107,990</u>	<u>10,000</u>	<u>117,990</u>	<u>97,048</u>
Resources expended				
Advertising and publicity	-	-	-	27
Bank charges	112	-	112	103
Heat and light	1,111	-	1,111	3,804
Insurance	1,223	943	2,166	1,742
Training/inspections	423	625	1,048	1,119
Office expenses	3,510	-	3,510	3,468
Rent and rates	5,897	-	5,897	6,004
Repairs and renewals	-	402	402	5,140
Sundry (Covid supplies)	-	100	100	180
Telephone	405	-	405	314
Travel	660	387	1,046	226
Wages	88,107	17,197	105,304	102,389
Workshop depreciation	175	-	175	218
Mezzanine depreciation	362	765	1,127	1,409
Van depreciation	-	1,284	1,284	1,605
Fundraising	46	-	46	-
Workshop materials and tools	3,793	54	3,847	10,744
Share of Independent Examiner's fee	180	-	180	180
Total Skillway expenses	<u>106,004</u>	<u>21,757</u>	<u>127,761</u>	<u>138,672</u>
Net surplus/(deficit)	<u>£1,986</u>	<u>£(11,757)</u>	<u>£(9,771)</u>	<u>£(41,624)</u>

4 2022 Comparatives for the Statement of Financial Activities

	Unrestricted Funds £	Restricted Funds: Cellar £	Skillway £	Total 2022 £
Income and endowments from				
Voluntary income	89,754	11,000	10,411	111,165
Activities for generating funds	74,776	-	-	74,776
Investment activity	39	-	-	39
Total	164,569	11,000	10,411	185,980
Expenditure on				
Direct charitable activity	169,244	8,979	34,232	212,455
Total	169,244	8,979	34,232	212,455
Net income / (expenditure)	(4,676)	2,021	(23,821)	(26,476)
Reconciliation of funds				
Total funds brought forward	111,227	-	41,521	152,748
Transfers between funds	-	1,000	-	-
Total funds carried forward	£105,552	£ 3,021	£17,700	£126,273

5 Fixed assets

	Equipment £	Workshop £	Mezzanine £	Van £	Total £
Cost					
At 1 January 2023	20,995	30,701	25,872	8,522	86,091
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
At 31 December 2023	<u>20,995</u>	<u>30,701</u>	<u>25,872</u>	<u>8,522</u>	<u>86,091</u>
Depreciation					
At 1 January 2023	20,894	29,829	20,237	2,102	73,063
Charge for year	25	175	1,127	1,284	2,611
Disposals	-	-	-	-	-
At 31 December 2023	<u>20,894</u>	<u>29,829</u>	<u>20,237</u>	<u>2,102</u>	<u>75,674</u>
Net book values					
At 31 December 2023	<u>£ 76</u>	<u>£ 698</u>	<u>£ 4,508</u>	<u>£ 5,136</u>	<u>£ 10,418</u>
At 31 December 2022	<u>£ 101</u>	<u>£ 873</u>	<u>£ 5,635</u>	<u>£ 6,420</u>	<u>£ 13,029</u>

6 Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

7 Staff costs

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

	2023 £	2022 £
Administration	<u>11</u>	<u>11</u>

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

8 Funds

	Unrestricted Funds £	Restricted Cellar £	Restricted Skillway £	Total £
At 1 January 2023	105,414	3,021	17,700	126,135
Incoming resources	185,983	9,000	10,000	204,983
Resources expended	(184,874)	(6,263)	(21,757)	(212,894)
Transfers	(1,451)	1,451	-	-
At 31 December 2023	<u>£105,072</u>	<u>£7,209</u>	<u>£5,943</u>	<u>£118,224</u>

Restricted funds held by Skillway relate to donations received in respect of the new Mezzanine floor installed at The Old Chapel, to donations received towards Core Costs, and specifically aimed at salaries, and to donations received from The Community Foundation for Surrey and The Clothworkers Foundation.

The donation from the Community Foundation for Surrey was for salaries which was all spent within the year. Further grants in this reporting period related to The Cellar were received from Waverley Brough Council (for community day trips out), The Community Foundation for Surrey (spent on replacement lighting for The Cellar) and a generous donation towards food voucher provision.

9 Debtors and prepayments

	2023 £	2022 £
Debtors	-	2,863
Prepayments	2,482	3,188
	<u>£ 2,482</u>	<u>£ 6,050</u>

10 Creditors and accruals

	2023 £	2022 £
Accruals	<u>£ 360</u>	<u>£ 360</u>

11 Related party disclosures

The charity is controlled by the trustees.

During the year Nil (2022: Nil) was paid to the trustees.

THE WAREHOUSE CHRISTIAN TRUST

England & Wales - Charity number 277631

Accounts

Warehouse Christian Trust

Report and Financial Statements

Year ended: 31 December 2022

Charity no: 277631

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Statement of Financial Activities	5
Balance Sheet	6
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Reference and Administration Information

Chairman: S Crowther- (Appointed October 2022)

Trustees: A Blagden
R Brown
V Gillman
S Godwin
N Harris
D Hart
V Hicks
J Hindley
Dr C Jagger- (Appointed October 2022)
T L Ko- (Appointed April 2022)
A Oakden
D Oakden
D Pollard
I Tomes- (Appointed January 2023)
M Williams- (Appointed April 2023)

Address: 42 Busbridge Lane
Godalming
Surrey
GU7 1QD

Registered Charity number: 277631

Independent examiner: A J Bennewith
FCA, FCPA, FFA, FFTa, FIPA, DChA, FRSA
3 Wey Court
Mary Road
Guildford
Surrey

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On behalf of the trustees:

C Jagger

Date:

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Independent examiner's statement

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

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

A J Bennewith FCA, FCPA, FFA, FFTA, FIPA, DChA, FRSA
3 Wey Court
Mary Road
Guildford
Surrey
GU1 4QU

Date:

Statement of Financial Activities
for the Year Ended 31 December 2022

	<u>Notes</u>	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Voluntary income:					
Grants and donations		75,905	21,411	97,316	124,783
Fundraising		11,785	-	11,785	5,153
Tax refunds		2,063	-	2,063	5,882
Activities for generating funds:					
Cellar takings		33,984	-	33,984	24,606
Skillway school subsidy		40,791	-	40,791	23,394
Investment activity:					
Interest received		39	-	39	10
Total incoming resources		<u>164,569</u>	<u>21,411</u>	<u>185,980</u>	<u>183,828</u>
Resources expended:					
Charitable activity:					
Cellar expenditure	2	64,804	8,979	73,783	61,348
Skillway expenditure	3	104,440	34,232	138,672	98,443
Total resources expended		<u>169,244</u>	<u>43,211</u>	<u>212,455</u>	<u>159,791</u>
Net incoming/(outgoing) resources		(4,675)	(21,800)	(26,475)	24,037
Total funds brought forward		111,227	41,521	152,748	128,711
Transfers between funds		(1,000)	1,000		
Total funds carried forward		<u>£105,552</u>	<u>£ 20,721</u>	<u>£ 126,273</u>	<u>£152,748</u>

Balance Sheet as at 31 December 2022

	<u>Notes</u>	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Fixed assets	5	2,786	10,243	13,029	16,294
Current assets:					
Stock			-	-	150
Debtors and prepayments	9	4,189	1,861	6,050	3,676
Cash at bank and in hand		<u>98,798</u>	<u>8,617</u>	<u>107,416</u>	<u>133,000</u>
		102,987	10,478	113,466	136,826
Creditors: amounts falling due within one year	10	(360)	-	(360)	(360)
Net current assets		<u>102,627</u>	<u>10,478</u>	<u>113,106</u>	<u>136,466</u>
Total assets less current liabilities		105,413	20,721	126,135	152,760
Net assets		<u><u>£105,413</u></u>	<u><u>£ 20,721</u></u>	<u><u>£ 126,135</u></u>	<u><u>£152,760</u></u>
Funds					
Unrestricted funds				105,402	111,227
Restricted funds				<u>20,721</u>	<u>41,521</u>
	8			126,123	152,748
Trustees' deposits				12	12
Total funds				<u><u>£ 126,135</u></u>	<u><u>£152,760</u></u>

On behalf of the trustees:

C Jagger

Date:

Notes Forming Part of the Financial Statements
for the Year Ended 31 December 2022

1 Principal accounting policies

a. Accounting convention

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing the accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

b. Incoming resources

Voluntary income is received in cash by way of donations and is included in full in the statement of financial activities as soon as it is received. Tax reclaimable in respect of gifts and donations is included in the same period as the underlying donations to which it relates.

c. Resources expended

Items of expenditure are included in the Statement of Financial Activities on an accruals basis.

d. Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life: equipment: 25% on reducing balance, workshop: 20% on reducing balance, van: 20% on reducing balance.

e. Taxation

The charity is exempt from tax on its charitable activities.

f. Fund accounting

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

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

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

2	The Cellar	Unrestricted	Restricted	Total	Total
		Funds	Funds	Funds	Funds
		£	£	2022	2021
		£	£	£	£
	Incoming resources				
	Sales	33,984	-	33,984	24,606
	Donations received	34,984	11,000	45,984	29,257
	Fundraising	8,959	-	8,959	4,523
	Interest received	3	-	3	-
	Tax refunds	-	-	-	3,234
		<u>77,930</u>	<u>11,000</u>	<u>88,930</u>	<u>61,620</u>
	Resources expended				
	Cost of sales				
	Opening stock	150	-	150	150
	Purchases	12,340	-	12,340	6,913
	Closing stock	(150)	-	(150)	(150)
		<u>12,340</u>	<u>-</u>	<u>12,340</u>	<u>6,913</u>
	Light and heat	-	-	-	221
	Rent, rates and insurance	5,184	-	5,184	3,753
	Shop items and equipment	562	-	562	2,277
	Telephone, post & stationery	705	-	705	569
	Wages	39,002	-	39,002	42,772
	Social outreach expenditure	45	-	45	1,418
	Charitable donations	3,720	-	3,720	-
	Ukrainian project	-	1,042	1,042	-
	Food vouchers	-	1,200	1,200	-
	Community trips	-	2,985	2,985	-
	Property maintenance	384	3,752	4,136	932
	Equipment depreciation	34	-	34	45
	Seasonal volunteer expenses	1,897	-	1,897	-
	Sundry expenses	751	-	751	2,268
	Share of Independent Examiner's fee	180	-	180	180
	Total Cellar expenses	<u>64,804</u>	<u>8,979</u>	<u>73,783</u>	<u>61,348</u>
	Net surplus/(deficit)	<u>£13,126</u>	<u>£ 2,021</u>	<u>£15,147</u>	<u>£272</u>
	3 Skillway				
		Unrestricted	Restricted	Total	Total
		Funds	Funds	Funds	Funds
		£	£	2022	2021
		£	£	£	£
	Incoming resources				
	Grants and donations	40,921	10,411	51,332	95,527
	Fundraising	2,826	-	2,826	630
	School subsidy	40,791	-	40,791	23,394
	Tax refunds	2,063	-	2,063	2,648
	Interest received	36	-	36	10
	Total incoming resources	<u>86,637</u>	<u>10,411</u>	<u>97,048</u>	<u>122,209</u>
	Resources expended				
	Advertising and publicity	27	-	27	17
	Bank charges	103	-	103	104
	Heat and light	3,804	-	3,804	882
	Insurance	1,742	-	1,742	3,057
	Training/inspections	419	700	1,119	1,509
	Office expenses	3,468	-	3,468	3,436
	Rent and rates	6,004	-	6,004	1,004
	Repairs and renewals	2,729	2,411	5,140	334
	Sundry (Covid supplies)	180	-	180	2,457
	Telephone	314	-	314	354
	Travel	226	-	226	164
	Wages	75,918	26,471	102,389	78,308
	Workshop depreciation	218	-	218	273
	Mezzanine depreciation	453	956	1,409	1,761
	Go Karts depreciation	-	-	-	29
	Van depreciation	-	1,605	1,605	497
	Fundraising	-	-	-	28
	Workshop materials and tools	8,655	2,089	10,744	4,049
	Share of Independent Examiner's fee	180	-	180	180
	Total Skillway expenses	<u>104,440</u>	<u>34,232</u>	<u>138,672</u>	<u>98,443</u>
	Net surplus/(deficit)	<u>£(17,803)</u>	<u>£(23,821)</u>	<u>£(41,624)</u>	<u>£23,766</u>

4 Comparatives for the Statement of Financial Activities

	Unrestricted Funds £	Restricted Funds: Cellar £	Skillway £	Total 2021 £
Income and endowments from				
Voluntary income	83,818	-	52,000	135,818
Activities for generating funds	48,000	-	-	48,000
Investment activity	10	-	-	10
Total	131,828	-	52,000	183,828
Expenditure on				
Direct charitable activity	143,339	-	16,452	159,791
Total	143,339	-	16,452	159,791
Net income / (expenditure)	(11,511)	-	35,548	24,037
Reconciliation of funds				
Total funds brought forward	122,738	-	5,973	128,711
Total funds carried forward	£111,227	£ -	£41,521	£152,748

5 Fixed assets

	Equipment £	Workshop £	Mezzanine £	Van £	Total £
Cost					
At 1 January 2022	20,995	30,701	25,872	8,522	86,091
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
At 31 December 2022	<u>20,995</u>	<u>30,701</u>	<u>25,872</u>	<u>8,522</u>	<u>86,091</u>
Depreciation					
At 1 January 2022	20,861	29,611	18,828	497	69,797
Charge for year	34	218	1,409	1,605	3,266
Disposals	-	-	-	-	-
At 31 December 2022	<u>20,894</u>	<u>29,829</u>	<u>20,237</u>	<u>2,102</u>	<u>73,063</u>
Net book values					
At 31 December 2022	<u>£ 101</u>	<u>£ 873</u>	<u>£ 5,635</u>	<u>£ 6,420</u>	<u>£ 13,029</u>
At 31 December 2021	<u>£ 134</u>	<u>£ 1,091</u>	<u>£ 7,044</u>	<u>£ 8,025</u>	<u>£ 16,294</u>

6 Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

7 Staff costs

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

	2022 £	2021 £
Administration	<u>11</u>	<u>7</u>

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

8 Funds

	Unrestricted Funds £	Cellar £	Skillway £	Total £
At 1 January 2022	111,239	-	41,521	152,760
Incoming resources	164,569	11,000	10,411	185,980
Resources expended	(169,244)	(8,979)	(34,232)	(212,455)
Transfers	(1,000)	1,000	-	-
At 31 December 2022	<u>£105,564</u>	<u>£3,021</u>	<u>£17,700</u>	<u>£126,285</u>

Restricted funds held by Skillway relate to donations received in respect of the new Mezzanine floor installed at The Old Chapel, to donations received towards Core Costs, and specifically aimed at salaries, and to donations received from The Community Foundation for Surrey and The Clothworkers Foundation.

The donation from the Community Foundation for Surrey was for salaries which was all spent within the year. Further grants in this reporting period related to The Cellar were received from Waverley Brough Council (for community day trips out), The Community Foundation for Surrey (spent on replacement lighting for The Cellar) and a generous donation towards food voucher provision.

9 Debtors and prepayments

	2022 £	2021 £
Debtors	2,863	-
Prepayments	3,188	3,676
	<u>£ 6,050</u>	<u>£ 3,676</u>

10 Creditors and accruals

	2022 £	2021 £
Accruals	<u>£ 360</u>	<u>£ 360</u>

11 Related party disclosures

The charity is controlled by the trustees.

During the year Nil (2021: Nil) was paid to the trustees.

The Cellar

Statement of Financial Activities
& Balance Sheet

Year ended: 31 December 2022

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Report of the Independent Examiner

Independent examiner's report to the trustees of Warehouse Christian Trust

The figures in these accounts for The Cellar are taken from the accounts for the Warehouse Christian Trust (registered charity number 277631). I have reported on the accounts for the Warehouse Christian Trust for the year ended 31 December 2022, and am therefore able to report on the figures set out on pages 2 and 3 of these accounts.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

A J Bennewith FCA, FCPA, FFA, FFTA, FIPA, DChA, FRSA
3 Wey Court
Mary Road
Guildford
Surrey
GU1 4QU

Date:

Statement of Financial Activities
for the Year Ended 31 December 2022

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Incoming resources				
<u>Voluntary income</u>				
Donations received	34,984	11,000	45,984	29,257
Fundraising	8,959	-	8,959	4,523
Tax refunded	-	-	-	3,234
<u>Activities for generating funds</u>				
Cellar income	33,984	-	33,984	24,606
<u>Investment activity</u>				
Interest received	3	-	3	-
Total incoming resources	<u>77,930</u>	<u>11,000</u>	<u>88,930</u>	<u>61,620</u>
Resources expended				
<u>Charitable activity</u>				
Sundry expenses	751	-	751	2,268
Social outreach expenditure	45	-	45	1,418
Ukrainian project	-	1,042	1,042	-
Food vouchers	-	1,200	1,200	-
Community trips	-	2,985	2,985	-
Charitable donations	3,720	-	3,720	-
Cellar expenditure	59,690	-	59,690	56,550
Property maintenance	418	3,752	4,170	932
Independent Examiner's Fee	180	-	180	180
Total resources expended	<u>64,804</u>	<u>8,979</u>	<u>73,783</u>	<u>61,348</u>
Net incoming/(outgoing) resources	13,126	2,021	15,148	272
Total funds brought forward	14,325	-	14,325	14,053
Funds transfers	(1,000)	1,000		
Total funds carried forward	<u>£ 26,451</u>	<u>£ 3,021</u>	<u>£ 29,473</u>	<u>£ 14,325</u>

Balance Sheet as at 31 December 2022

	2022	2021
	£	£
Fixed assets	101	134
Current assets:		
Stock	150	150
Debtors and prepayments	1,327	1,297
Cash at bank and in hand	<u>28,087</u>	<u>12,936</u>
	29,564	14,383
Creditors: amounts falling due within one year	<u>(180)</u>	<u>(180)</u>
	29,384	14,203
	<u>£ 29,485</u>	<u>£ 14,337</u>

Represented by:

Unrestricted general fund	26,452	14,325
Restricted funds	3,021	-
Trustees' deposits	12	12
	<u>£ 29,485</u>	<u>£ 14,337</u>

On behalf of the trustees:**C Jagger****Date:**

Skillway

Statement of Financial Activities
& Balance Sheet

Year ended: 31 December 2022

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Report of the Independent Examiner

Independent examiner's report to the trustees of Warehouse Christian Trust

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

Independent examiner's statement

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

- 1 accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- 2 the accounts do not accord with those records; or
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I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

A J Bennewith FCA, FCPA, FFA, FFTA, FIPA, DChA, FRSA
3 Wey Court
Mary Road
Guildford
Surrey
GU1 4QU

Date:

Statement of Financial Activities
for the Year Ended 31 December 2022

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Incoming resources				
Grants and donations	40,921	10,411	51,332	95,527
Fundraising	2,826	-	2,826	630
Tax refunds	2,063	-	2,063	2,648
School subsidy	40,791	-	40,791	23,394
Interest received	36	-	36	10
Total incoming resources	<u>86,637</u>	<u>10,411</u>	<u>97,048</u>	<u>122,209</u>
Resources expended				
Advertising and publicity	27	-	27	17
Fundraising	-	-	-	28
Insurance	1,742	-	1,742	3,057
Training/inspections	419	700	1,119	1,509
Office expenses	3,468	-	3,468	3,436
Heat and light	3,804	-	3,804	882
Rent and rates	6,004	-	6,004	1,004
Repairs and renewals	2,729	2,411	5,140	334
Sundry expenses (Covid supplies)	180	-	180	2,457
Telephone	314	-	314	354
Travel	226	-	226	164
Wages	75,918	26,471	102,389	78,308
Workshop materials and tools	8,655	2,089	10,744	4,049
Share of Independent Examiner's fee	180	-	180	180
Depreciation charge	671	2,561	3,232	2,560
Bank charges	103	-	103	104
	<u>104,440</u>	<u>34,232</u>	<u>138,672</u>	<u>98,443</u>
Net incoming/(outgoing) resources	(17,803)	(23,821)	(41,624)	23,766
Total funds brought forward	96,903	41,521	138,424	114,658
Total funds carried forward	<u>£ 79,100</u>	<u>£ 17,700</u>	<u>£ 96,800</u>	<u>£138,424</u>

Balance Sheet as at 31 December 2022

	2022	2021
	£	£
Fixed assets		
Unrestricted funds	2,685	3,356
Restricted funds	10,243	12,804
	<u>12,928</u>	<u>16,160</u>
Current assets:		
Debtors and prepayments	4,723	2,380
Cash at bank and in hand	79,329	120,064
	<u>84,052</u>	<u>122,444</u>
Creditors: amounts falling due within one year	<u>(180)</u>	<u>(180)</u>
	83,872	122,264
	<u>£ 96,800</u>	<u>£ 138,424</u>
Represented by:		
Unrestricted general fund	79,100	96,903
Restricted funds	17,700	41,521
	<u>£ 96,800</u>	<u>£ 138,424</u>

On behalf of the trustees:

C Jagger

Date:

THE WAREHOUSE CHRISTIAN TRUST

England & Wales - Charity number 277631

Accounts

Warehouse Christian Trust

Report and Financial Statements

Year ended: 31 December 2021

Charity no: 277631

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Reference and Administration Information

Chairman: Dr C Jagger

Trustees: A Blagden
R Brown
S Crowther
G Gammell
V Gillman
S Godwin
N Harris
D Hart
V Hicks
J Hindley
A Oakden
D Oakden
D Pollard

Address: 42 High Street
Godalming
GU7 1DY

Registered Charity number: 277631

Independent examiner: A J Bennewith
FCA, FCPA, FFA, FFTA, FIPA, DChA, FRSA
3 Wey Court
Mary Road
Guildford
Surrey
GU1 4QU

Report of the Trustees for the Year ended 31 December 2021

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Reference and Administration

Legal and reference information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the charity's governing document, and the Charities SORP (FRS 102), Accounting and Reporting by Charities.

- The charity is controlled by the trustees.
- The trustees consider that there are sufficient reserves. Any possible risks have been considered and taken into account in future budgets.
- All trustees are appointed when necessary and are given sufficient training on appointment.

Reserves policy and risk management

The Warehouse Christian Trust's operations are divided into two separate parts: The Cellar and Skillway.

With regard to The Cellar, during the year, the Trustees continued to try and maximise income from as many different sources as possible, including through our well-established network of faithful supporters and grant making bodies despite economic uncertainties.

Skillway continues with its pioneering work regarding the support and training of disadvantaged young people. This part of the Trust aims to carry reserves equivalent to approximately two terms running costs, which is felt essential to ensure the continuity of the service for the young people who attend.

Objectives and Activities

The short and long terms objectives are for The Cellar to remain a focal point of serving presence and love, with an openness to receive all those who are lonely or distressed, and Skillway is an out-of-school training provider, where in a caring environment young people are encouraged individually to engage in and learn practical trade and life skills which promote their mental health and employability prospects.

The Charity is aware of its dependency on the goodwill and support of a large number of volunteers and thanks all those who have helped during the year.

Both The Cellar and Skillway are grateful to the local Churches for their support and to the many altruistic individual benefactors, several of whom make regular monthly contributions, gift aided. This predictable income is most welcomed and very gratefully received.

The Cellar would also like to gratefully acknowledge the tremendous support in the form of grants/donations from: The Rotary Club of Godalming, R & H Grey Foundation, Community Foundation for Surrey, springboard Foundation, A J Bennewith & Co Guildford, some individual donors, and Busbridge Church PCC, Churches Together in Godalming and St John's church in Farncombe and other generous benefactors.

The Cellar having moved last year to the Borough Hall site, have been able to reach more customers, and as a result have improved trade, whilst also being able to reach out to more clientele in need of the support that the Cellar staff are able to bring to those who are in need in the Godalming area.

Skillway is humbled by and grateful for the generosity of regular individual donors, and to those who contribute online through Stewardship, by Standing Order, or by purchasing goods online through the easyfundraising app.

This year Skillway has been blessed to have received a restricted fund donation through the Community Foundation for Surrey specifically for some of the salary costs, and for workshop materials. We were also immensely privileged to be recommended for a Restricted Fund grant from the Clothworkers Foundation. This is for a woodland project, lasting 3 academic years, supporting suitable craft skills in an environment particularly well suited to addressing the mental health and pastoral care of the students.

We have also been generously supported with funds from two family Trusts. The David Williamson Trust, and the Geoff Herrington Foundation have each made significant donations to support specific students so that they may benefit from at least one year's attendance at Skillway, and have been supportive and understanding of the effects the pandemic has had on those students. We offer our sincere thanks on behalf of the students who have benefitted.

Skillway has also been supported by The Thakeham Partnership, Godalming Town Mayor's Charity, The Joint Burial Committee of Godalming Town Council, the High Sheriff for Surrey, and the Police Commissioner for Surrey.

We thank individual Trustees, our superb staff and our dedicated Volunteer Tutors who so effectively support Skillway's aims and objectives.

The funds received at the end of 2019 from a dissolved Charity have not been specifically allocated to projects, but are the ongoing subject of strategic discussions and blue sky thinking.

Achievements and Performance

The Charity fulfilled its obligations during the year and was able to bring its blend of Christian love and support to many people in need, whilst improving its trading position due to the new location and better facilities afforded to the cellar in its new site.

Financial Review

For The Cellar, efforts continue to be made to look for new income streams to ensure as far as possible the costs of running the Cafe etc can be covered. Our new Trustees have proved to be a valuable addition and have generated fresh ideas for fundraising; the situation continues to be reviewed at Finance and Trustee Meetings.

Skillway is aware that its financial situation continues to fluctuate, and is grateful that it manages to remain supportive of disadvantaged local young people. The management team continues to keep educational trends under constant review and examines strategies that will enable Skillway to continue to offer help to those in need of its services.

Plans for Future Periods

The Charity intends to continue to carry out the objectives for the foreseeable future. There are sufficient reserves to allow this to be done and the Trustees do not see any reason why the Charity would not be able to fulfil its role.

On behalf of the trustees:

C Jagger

Date:

Report of the Independent Examiner

Independent examiner's report to the trustees of Warehouse Christian Trust

I report to the charity trustees on my examination of the accounts of the Warehouse Christian Trust for the year ended 31 December 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

A J Bennewith FCA, FCPA, FFA, FFTA, FIPA, DChA, FRSA
3 Wey Court
Mary Road
Guildford
Surrey
GU1 4QU

Date:

Statement of Financial Activities
for the Year Ended 31 December 2021

	<u>Notes</u>	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Voluntary income:					
Grants and donations		72,783	52,000	124,783	99,165
Fundraising		5,153	-	5,153	79
Social outreach income		-	-	-	280
Tax refunded		5,882	-	5,882	2,279
Activities for generating funds:					
Cellar takings		24,606	-	24,606	7,183
Skillway school subsidy		23,394	-	23,394	26,804
Investment activity:					
Interest received		10	-	10	36
Total incoming resources		<u>131,828</u>	<u>52,000</u>	<u>183,828</u>	<u>135,826</u>
Resources expended:					
Charitable activity:					
Cellar expenditure	2	61,348	-	61,348	49,482
Skillway expenditure	3	81,991	16,452	98,443	78,839
Total resources expended		<u>143,339</u>	<u>16,452</u>	<u>159,791</u>	<u>128,321</u>
Net incoming/(outgoing) resources		(11,511)	35,548	24,037	7,505
Total funds brought forward		122,738	5,973	128,711	121,206
Total funds carried forward		<u>£ 111,227</u>	<u>£ 41,521</u>	<u>£ 152,748</u>	<u>£ 128,711</u>

Balance Sheet as at 31 December 2021

	<u>Notes</u>	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Fixed assets	5	3,490	12,804	16,294	10,636
Current assets:					
Stock		150	-	150	150
Debtors and prepayments	9	2,747	929	3,676	4,027
Cash at bank and in hand		105,212	27,788	133,000	114,897
		<u>108,109</u>	<u>28,717</u>	<u>136,826</u>	<u>119,074</u>
Creditors: amounts falling due within one year	10	(360)	-	(360)	(987)
Net current assets		<u>107,749</u>	<u>28,717</u>	<u>136,466</u>	<u>118,087</u>
Total assets less current liabilities		111,239	41,521	152,760	128,723
Net assets		<u>£ 111,239</u>	<u>£ 41,521</u>	<u>£ 152,760</u>	<u>£ 128,723</u>
Funds					
Unrestricted funds				111,227	122,738
Restricted funds				41,521	5,973
	8			<u>152,748</u>	<u>128,711</u>
Trustees' deposits				12	12
Total funds				<u>£ 152,760</u>	<u>£ 128,723</u>

On behalf of the trustees:

C Jagger

Date:

Notes Forming Part of the Financial Statements
for the Year Ended 31 December 2021

1 Principal accounting policies

a. Accounting convention

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing the accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

b. Incoming resources

Voluntary income is received in cash by way of donations and is included in full in the statement of financial activities as soon as it is received. Tax reclaimable in respect of gifts and donations is included in the same period as the underlying donations to which it relates.

c. Resources expended

Items of expenditure are included in the Statement of Financial Activities on an accruals basis.

d. Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life: equipment: 25% on reducing balance, workshop: 20% on reducing balance, van: 20% on reducing balance.

e. Taxation

The charity is exempt from tax on its charitable activities.

f. Fund accounting

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

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

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

2	<u>The Cellar</u>	Unrestricted	Restricted	Total	Total
		Funds	Funds	Funds	Funds
		£	£	2021	2020
		£	£	£	£
Incoming resources					
	Sales	24,606	-	24,606	7,183
	Donations received	29,257	-	29,257	46,757
	Fundraising	4,523	-	4,523	-
	Social outreach income	-	-	-	280
	Tax refunds	3,234	-	3,234	-
		<u>61,620</u>	<u>-</u>	<u>61,620</u>	<u>54,220</u>
Resources expended					
Cost of sales					
	Opening stock	150	-	150	250
	Purchases	6,913	-	6,913	5,237
	Closing stock	(150)	-	(150)	(150)
		<u>6,913</u>	<u>-</u>	<u>6,913</u>	<u>5,337</u>
	Light and heat	221	-	221	1,032
	Licence fees	-	-	-	80
	Rent, rates and insurance	3,753	-	3,753	6,695
	Shop items and equipment	2,277	-	2,277	32
	Telephone, post & stationery	569	-	569	1,179
	Wages	42,772	-	42,772	29,350
	Social outreach expenditure	1,418	-	1,418	1,069
	Property maintenance	932	-	932	1,520
	Equipment depreciation	45	-	45	60
	Sundry expenses	2,268	-	2,268	2,908
	Share of Independent Examiner's fee	180	-	180	220
		<u>61,348</u>	<u>-</u>	<u>61,348</u>	<u>49,482</u>
	Total Cellar expenses	<u>61,348</u>	<u>-</u>	<u>61,348</u>	<u>49,482</u>
	Net surplus/(deficit)	<u>£272</u>	<u>£ -</u>	<u>£272</u>	<u>£4,738</u>
3 Skillway					
		Unrestricted	Restricted	Total	Total
		Funds	Funds	Funds	Funds
		£	£	2021	2020
		£	£	£	£
Incoming resources					
	Grants and donations	43,527	52,000	95,527	52,408
	Fundraising	630	-	630	79
	School subsidy	23,394	-	23,394	26,804
	Tax refunds	2,648	-	2,648	2,279
	Interest received	10	-	10	36
		<u>70,209</u>	<u>52,000</u>	<u>122,209</u>	<u>81,606</u>
	Total incoming resources	<u>70,209</u>	<u>52,000</u>	<u>122,209</u>	<u>81,606</u>
Resources expended					
	Advertising and publicity	17	-	17	-
	Bank charges	104	-	104	107
	Heat and light	882	-	882	2,400
	Insurance	1,769	1,288	3,057	1,695
	Training/inspections	1,434	75	1,509	420
	Office expenses	3,436	-	3,436	2,402
	Rent and rates	1,004	-	1,004	4,330
	Repairs and renewals	-	334	334	-
	Sundry (Covid supplies)	2,457	-	2,457	3,192
	Telephone	354	-	354	316
	Travel	78	86	164	408
	Wages	65,478	12,830	78,308	56,457
	Workshop depreciation	273	-	273	341
	Mezzanine depreciation	566	1,195	1,761	2,201
	Go Karts depreciation	29	-	29	72
	Van depreciation	-	497	497	-
	Fund raising	28	-	28	-
	Workshop materials and tools	3,902	147	4,049	4,278
	Share of Independent Examiner's fee	180	-	180	220
		<u>81,991</u>	<u>16,452</u>	<u>98,443</u>	<u>78,839</u>
	Total Skillway expenses	<u>81,991</u>	<u>16,452</u>	<u>98,443</u>	<u>78,839</u>
	Net surplus/(deficit)	<u>£(11,782)</u>	<u>£35,548</u>	<u>£23,766</u>	<u>£2,767</u>

4 Comparatives for the Statement of Financial Activities

	Unrestricted Funds £	Restricted Funds: Cellar £	Skillway £	Total 2020 £
Income and endowments from				
Voluntary income	85,455	-	16,348	101,803
Activities for generating funds	33,987	-	-	33,987
Investment activity	36	-	-	36
Total	119,478	-	16,348	135,826
Expenditure on				
Direct charitable activity	110,480	-	17,841	128,321
Total	110,480	-	17,841	128,321
Net income / (expenditure)	8,998	-	(1,493)	7,505
Reconciliation of funds				
Total funds brought forward	113,740	-	7,466	121,206
Total funds carried forward	£122,738	£ -	£5,973	£128,711

5 Fixed assets

	Equipment £	Workshop £	Mezzanine £	Go Karts £	Van £	Total £
Cost						
At 1 January 2021	20,995	30,701	25,872	1,100	-	78,669
Additions	-	-	-	-	8,522	8,522
Disposals	-	-	-	(1,100)	-	(1,100)
At 31 December 2021	<u>20,995</u>	<u>30,701</u>	<u>25,872</u>	<u>-</u>	<u>8,522</u>	<u>86,091</u>
Depreciation						
At 1 January 2021	20,816	29,338	17,067	812	-	68,033
Charge for year	45	273	1,761	29	497	2,604
Disposals	-	-	-	(840)	-	(840)
At 31 December 2021	<u>20,861</u>	<u>29,611</u>	<u>18,828</u>	<u>-</u>	<u>497</u>	<u>69,797</u>
Net book values						
At 31 December 2021	<u>£ 134</u>	<u>£ 1,091</u>	<u>£ 7,044</u>	<u>£ -</u>	<u>£ 8,025</u>	<u>£ 16,294</u>
At 31 December 2020	<u>£ 179</u>	<u>£ 1,363</u>	<u>£ 8,805</u>	<u>£ 288</u>	<u>£ -</u>	<u>£ 10,636</u>

6 Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

7 Staff costs

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

	2021 £	2020 £
Administration	<u>7</u>	<u>7</u>

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

8 Funds

	Unrestricted Funds £	Restricted Funds: Cellar £	Skillway £	Total £
At 1 January 2021	122,750	-	5,973	128,723
Incoming resources	131,828	-	52,000	183,828
Resources expended	(143,339)	-	(16,452)	(159,791)
At 31 December 2021	<u>£111,239</u>	<u>£ -</u>	<u>£41,521</u>	<u>£152,760</u>

Restricted funds held by Skillway relate to donations received in respect of the new Mezzanine floor installed at The Old Chapel, to donations received towards Core Costs, and specifically aimed at salaries, and to donations received from The Community Foundation for Surrey and The Clothworkers Foundation.

The donation from the Community Foundation for Surrey was for salaries which was all spent within the year, and for materials, £1,778 of which remains to be utilised before the end of July 2022. The donation from the Clothworkers Foundation of £42,000 is for a three-year project spanning September 2021 to August 2024. £15,990 has been spent in the current accounting year, £4,830 of which was spent on salaries.

9 Debtors and prepayments

	2021 £	2020 £
Debtors	-	2,279
Prepayments	3,676	1,748
	<u>£ 3,676</u>	<u>£ 4,027</u>

10 Creditors and accruals

	2021 £	2020 £
Accruals	<u>£ 360</u>	<u>£ 987</u>

11 Related party disclosures

The charity is controlled by the trustees.

During the year NIL (2020: £400) was paid to one of the trustees, Ray Brown, for services unrelated to his role as a trustee.

The Cellar
Statement of Financial Activities
& Balance Sheet

Year ended: 31 December 2021

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Report of the Independent Examiner

Independent examiner's report to the trustees of Warehouse Christian Trust

The figures in these accounts for The Cellar are taken from the accounts for the Warehouse Christian Trust (registered charity number 277631). I have reported on the accounts for the Warehouse Christian Trust for the year ended 31 December 2021, and am therefore able to report on the figures set out on pages 2 and 3 of these accounts.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

A J Bennewith FCA, FCPA, FFA, FFTA, FIPA, DChA, FRSA
3 Wey Court
Mary Road
Guildford
Surrey
GU1 4QU

Date:

Statement of Financial Activities
for the Year Ended 31 December 2021

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Incoming resources				
<u>Voluntary income</u>				
Donations received	29,257	-	29,257	46,757
Fundraising	4,523	-	4,523	-
Social outreach income	-	-	-	280
Tax refunded	3,234	-	3,234	-
<u>Activities for generating funds</u>				
Cellar income	24,606	-	24,606	7,183
<u>Investment activity</u>				
Interest received	-	-	-	-
Total incoming resources	<u>61,620</u>	<u>-</u>	<u>61,620</u>	<u>54,220</u>
Resources expended				
<u>Charitable activity</u>				
Sundry expenses	2,268	-	2,268	2,908
Social Outreach expenditure	1,418	-	1,418	1,069
Cellar expenditure	56,550	-	56,550	43,765
Property maintenance	932	-	932	1,520
Independent Examiner's Fee	180	-	180	220
Total resources expended	<u>61,348</u>	<u>-</u>	<u>61,348</u>	<u>49,482</u>
Net incoming/(outgoing) resources	272	-	272	4,738
Total funds brought forward	14,053	-	14,053	9,315
Total funds carried forward	<u>£ 14,325</u>	<u>£ -</u>	<u>£ 14,325</u>	<u>£ 14,053</u>

Balance Sheet as at 31 December 2021

	2021 £	2020 £
Fixed assets	134	179
Current assets:		
Stock	150	150
Debtors and prepayments	1,297	383
Cash at bank and in hand	12,936	14,163
	<u>14,383</u>	<u>14,696</u>
Creditors: amounts falling due within one year	<u>180</u>	<u>810</u>
	14,203	13,886
	<u>£ 14,337</u>	<u>£ 14,065</u>
Represented by:		
Unrestricted general fund	14,325	14,053
Restricted funds	-	-
Trustees' deposits	12	12
	<u>£ 14,337</u>	<u>£ 14,065</u>

On behalf of the trustees:**C Jagger****Date:**

Skillway

Statement of Financial Activities & Balance Sheet

Year ended: 31 December 2021

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Report of the Independent Examiner

Independent examiner's report to the trustees of Warehouse Christian Trust

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Independent examiner's statement

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

- 1 accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
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I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

A J Bennewith FCA, FCPA, FFA, FFTA, FIPA, DChA, FRSA
3 Wey Court
Mary Road
Guildford
Surrey
GU1 4QU

Date:

Statement of Financial Activities
for the Year Ended 31 December 2021

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Incoming resources				
Donations received	43,527	52,000	95,527	52,408
Fundraising	630	-	630	79
Tax refunds	2,648	-	2,648	2,279
School subsidy	23,394	-	23,394	26,804
Interest received	10	-	10	36
Total incoming resources	<u>70,209</u>	<u>52,000</u>	<u>122,209</u>	<u>81,606</u>
Resources expended				
Advertising and publicity	17	-	17	-
Fund raising	28	-	28	-
Insurance	1,769	1,288	3,057	1,695
Training/inspections	1,434	75	1,509	420
Office expenses	3,436	-	3,436	2,402
Heat and light	882	-	882	2,400
Rent and rates	1,004	-	1,004	4,330
Repairs and renewals	-	334	334	-
Sundry expenses (Covid supplies)	2,457	-	2,457	3,192
Telephone	354	-	354	316
Travel	78	86	164	408
Wages	65,478	12,830	78,308	56,457
Workshop materials and tools	3,902	147	4,049	4,278
Share of Independent Examiner's fee	180	-	180	220
Depreciation charge	868	1,692	2,560	2,614
Bank charges	104	-	104	107
	<u>81,991</u>	<u>16,452</u>	<u>98,443</u>	<u>78,839</u>
Net incoming/(outgoing) resources	(11,782)	35,548	23,766	2,767
Total funds brought forward	108,685	5,973	114,658	111,891
Total funds carried forward	<u>£ 96,903</u>	<u>£ 41,521</u>	<u>£ 138,424</u>	<u>£ 114,658</u>

Balance Sheet as at 31 December 2021

	2021	2020
	£	£
Fixed assets		
Unrestricted funds	3,356	4,484
Restricted funds	12,804	5,973
	<u>16,160</u>	<u>10,457</u>
Current assets:		
Debtors and prepayments	2,380	3,644
Cash at bank and in hand	120,064	100,734
	<u>122,444</u>	<u>104,378</u>
Creditors: amounts falling due within one year		
	<u>180</u>	<u>177</u>
	122,264	104,201
	<u>£ 138,424</u>	<u>£ 114,658</u>
Represented by:		
Unrestricted general fund	96,903	108,685
Restricted funds	41,521	5,973
	<u>£ 138,424</u>	<u>£ 114,658</u>

On behalf of the trustees:

C Jagger

Date:

THE WAREHOUSE CHRISTIAN TRUST

England & Wales - Charity number 277631

Accounts

Warehouse Christian Trust

Report and Financial Statements

Year ended: 31 December 2020

Charity no: 277631

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Reference and Administration Information

Chairman: Dr C Jagger

Trustees: A Blagden
R Brown
S Crowther
G Gammell
V Gillman
S Godwin
N Harris
D Hart
V Hicks
J Hindley
S Marshall (resigned 15 July 2020)
A Oakden
D Oakden
D Pollard (appointed 7 October 2020)
K Powell (resigned 15 July 2020)
P Powell (resigned 15 July 2020)

Address: 42 High Street
Godalming
GU7 1DY

Registered Charity number: 277631

Independent examiner: A J Bennewith
FCA, FCPA, FFA, FFTA, FIPA, DChA, FRSA
3 Wey Court
Mary Road
Guildford
Surrey
GU1 4QU

Report of the Trustees for the Year ended 31 December 2020

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Reference and Administration

Legal and reference information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the charity's governing document, and the Charities SORP (FRS 102), Accounting and Reporting by Charities.

- The charity is controlled by the trustees.
- The trustees consider that there are sufficient reserves. Any possible risks have been considered and taken into account in future budgets.
- All trustees are appointed when necessary and are given sufficient training on appointment.

Reserves policy and risk management

The Warehouse Christian Trust's operations are divided into two separate parts: The Cellar and Skillway. During the year the Trustees continued to try and maximise income for the Cellar from as many different sources as possible including through our well-established network of faithful supporters and grant making bodies despite economic uncertainties.

Skillway continues with its pioneering work regarding the support and training of disadvantaged young people. This part of the Trust aims to carry reserves equivalent to approximately two terms running costs, which is felt essential to ensure the continuity of the service for the young people who attend.

Objectives and Activities

The short and long terms objectives are for The Cellar to remain a focal point of serving presence and love, with an openness to receive all those who are lonely or distressed, and Skillway is an out-of-school training provider, where in a caring environment young people are encouraged individually to engage in and learn practical trade and life skills which promote their mental health and employability prospects.

The Charity is aware of its dependency on the goodwill and support of a large number of volunteers and thanks all those who have helped during the year.

Both The Cellar and Skillway are grateful to the local Churches for their support and to the many altruistic individual benefactors, several of whom make regular monthly contributions, gift-aided. This predictable income is most welcomed and very gratefully received.

The Cellar would also like to gratefully acknowledge the tremendous support in the form of grants/donations from : The Hall Hunter Partnership Tuesley Farm, Community Foundation for Surrey, Waitrose, The Hamamelis Trust, Godalming Town Council, Loseley Christian Trust, Godalming Round Table, some individual donors, and the Erica Leonard Trust.

At the end of this accounting year The Cellar were without our traditional cafe rooms and we acknowledge the tremendous support of Waverley Borough Council during this period, leading on to our change of premises to occupy the excellent Borough Hall site.

Skillway would also like to express its sincere thanks to a few generous individual donors, and to those who contribute online through Stewardship, by Standing Order, or by purchasing goods on line through the easyfundraising app.

Skillway counts itself to be blessed to have received donations through the good auspices of the Community Foundation for Surrey specifically for core costs and which defrayed some of the salary costs. Other generous donations have been received from two family Trusts, and also from two generous individuals. We express our sincere thanks to these donors and to those who were instrumental in the decision making process.

The David Williamson Trust, and the Geoff Herrington Foundation have each made significant donations to support specific students so that they may benefit from at least one year's attendance at Skillway, and have been very pragmatic about the erratic nature of attendance during the year due to lockdowns. We are immensely grateful to those donors and offer our sincere thanks on behalf of the students who have benefitted.

We have also been supported by The Rotary Club of Guildford, Milford Horticultural Society, Charles Russell Speechlys, the High Sheriff for Surrey, the Freemasons, Surrey County Council, Tesco Blue and Waitrose Green tokens, The Godalming Lions Club and Church Street Podiatry.

We thank individual Trustees, our superb staff and our many dedicated Volunteer Tutors who so effectively support Skillway's aims and objectives.

The significant donation received at the end of 2019 from a dissolved Farncombe Charity has been set aside for future developments being discussed by the Skillway management team for specific projects, but which require predictable security in operation as the pandemic fades.

Achievements and Performance

The Charity fulfilled its obligations during the year and continued to provide a high standard of professional service to the local community and beyond, despite the constraints imposed on both elements by the Covid-19 pandemic. Where possible we remained open and are very grateful for the back-stop support of the furlough scheme, and the loyalty of our staff who volunteered their time in other ways while unable to work.

Financial Review

For The Cellar, efforts continue to be made to look for new income streams to ensure as far as possible the costs of running the Cafe etc can be covered. Our new Trustees have proved to be a valuable addition and have generated fresh ideas for fundraising; the situation continues to be reviewed at Finance and Trustee Meetings.

Skillway is aware that its financial situation continues to fluctuate, and is grateful that it manages to remain supportive of disadvantaged local young people. The management team continues to keep educational trends under constant review and examines strategies that may enable Skillway to offer help to those in need of its services.

Plans for Future Periods

The Charity intends to continue to carry out the objectives for the foreseeable future. There are sufficient reserves to allow this to be done and the Trustees do not see any reason why the Charity would not be able to fulfil its role.

On behalf of the trustees:

C Jagger

Date: 20 October 2021

Report of the Independent Examiner

Independent examiner's report to the trustees of Warehouse Christian Trust

I report to the charity trustees on my examination of the accounts of the Warehouse Christian Trust for the year ended 31 December 2020.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

A J Bennewith FCA, FCPA, FFA, FFTA, FIPA, DChA, FRSA
3 Wey Court
Mary Road
Guildford
Surrey
GU1 4QU

Date: 22 October 2021

Statement of Financial Activities
for the Year Ended 31 December 2020

	<u>Notes</u>	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Voluntary income:					
Grants and donations		82,817	16,348	99,165	171,391
Fundraising		79	-	79	4,808
Social outreach income		280	-	280	2,815
Tax refunded		2,279	-	2,279	7,252
Activities for generating funds:					
Cellar takings		7,183	-	7,183	24,600
Skillway school subsidy		26,804	-	26,804	38,060
Investment activity:					
Interest received		36	-	36	10
Total incoming resources		<u>119,478</u>	<u>16,348</u>	<u>135,826</u>	<u>248,936</u>
Resources expended:					
Charitable activity:					
Cellar expenditure	2	49,482	-	49,482	83,091
Skillway expenditure	3	60,998	17,841	78,839	106,302
Total resources expended		<u>110,480</u>	<u>17,841</u>	<u>128,321</u>	<u>189,393</u>
Net incoming/(outgoing) resources		8,998	(1,493)	7,505	59,543
Total funds brought forward		113,740	7,466	121,206	61,663
Total funds carried forward		<u>£122,738</u>	<u>£ 5,973</u>	<u>£ 128,711</u>	<u>£121,206</u>

Balance Sheet as at 31 December 2020

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Fixed assets	5	4,663	5,973	10,636	13,310
Current assets:					
Stock		150	-	150	250
Debtors and prepayments	9	4,027	-	4,027	5,074
Cash at bank and in hand		114,897	-	114,897	105,469
		<u>119,074</u>	<u>-</u>	<u>119,074</u>	<u>110,793</u>
Creditors: amounts falling due within one year	10	(987)	-	(987)	(2,885)
Net current assets		<u>118,087</u>	<u>-</u>	<u>118,087</u>	<u>107,908</u>
Total assets less current liabilities		122,750	5,973	128,723	121,218
Net assets		<u>£122,750</u>	<u>£ 5,973</u>	<u>£ 128,723</u>	<u>£121,218</u>
Funds					
Unrestricted funds				122,738	113,740
Restricted funds				5,973	7,466
	8			<u>128,711</u>	<u>121,206</u>
Trustees' deposits				12	12
Total funds				<u>£ 128,723</u>	<u>£121,218</u>

On behalf of the trustees:

C Jagger

Date: 20 October 2021

Notes Forming Part of the Financial Statements
for the Year Ended 31 December 2020

1 Principal accounting policies

a. Accounting convention

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing the accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

b. Incoming resources

Voluntary income is received in cash by way of donations and is included in full in the statement of financial activities as soon as it is received. Tax reclaimable in respect of gifts and donations is included in the same period as the underlying donations to which it relates.

c. Resources expended

Items of expenditure are included in the Statement of Financial Activities on an accruals basis.

d. Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life: equipment: 25% on reducing balance, workshop: 20% on reducing balance.

e. Taxation

The charity is exempt from tax on its charitable activities.

f. Fund accounting

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

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

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

2	<u>The Cellar</u>	Unrestricted	Restricted	Total	Total
		Funds	Funds	Funds	Funds
		£	£	2020	2019
		£	£	£	£
	Incoming resources				
	Sales	7,183	-	7,183	24,600
	Donations received	46,757	-	46,757	50,502
	Fundraising	-	-	-	2,276
	Social outreach income	280	-	280	2,815
	Tax refunds	-	-	-	2,752
	Interest received	-	-	-	-
		<u>54,220</u>	<u>-</u>	<u>54,220</u>	<u>82,945</u>
	Resources expended				
	Cost of sales				
	Opening stock	250	-	250	276
	Purchases	5237	-	5,237	14,081
	Closing stock	(150)	-	(150)	(250)
		<u>5,337</u>	<u>-</u>	<u>5,337</u>	<u>14,107</u>
	Light and heat	1,032	-	1,032	1,645
	Licence fees	80	-	80	467
	Rent, rates and insurance	6,695	-	6,695	15,576
	Shop items and equipment	32	-	32	1,950
	Telephone, post & stationery	1,179	-	1,179	987
	Wages	29,350	-	29,350	34,738
	Social outreach expenditure	1,069	-	1,069	2,657
	Property maintenance	1,520	-	1,520	10,409
	Equipment depreciation	60	-	60	80
	Fund raising	-	-	-	20
	Sundry expenses	2,908	-	2,908	275
	Share of Independent Examiner's fee	220	-	220	180
	Total Cellar expenses	<u>49,482</u>	<u>-</u>	<u>49,482</u>	<u>83,091</u>
	Net surplus/(deficit)	<u>£4,738</u>	<u>£ -</u>	<u>£4,738</u>	<u>£(146)</u>
	3 <u>Skillway</u>				
		Unrestricted	Restricted	Total	Total
		Funds	Funds	Funds	Funds
		£	£	2020	2019
		£	£	£	£
	Incoming resources				
	Grants and donations	36,060	16,348	52,408	120,889
	Fundraising	79	-	79	2,532
	School subsidy	26,804	-	26,804	38,060
	Tax refunds	2,279	-	2,279	4,500
	Interest received	36	-	36	10
	Total incoming resources	<u>65,258</u>	<u>16,348</u>	<u>81,606</u>	<u>165,991</u>
	Resources expended				
	Advertising and publicity	-	-	-	602
	Bank charges	107	-	107	122
	Heat and light	2,400	-	2,400	1,512
	Insurance	1,695	-	1,695	1,724
	Training/inspections	420	-	420	149
	Office expenses	2,402	-	2,402	2,182
	Rent and rates	4,330	-	4,330	5,985
	Repairs and renewals	-	-	-	750
	Sundry (Covid supplies)	3,192	-	3,192	-
	Telephone	316	-	316	248
	Travel	408	-	408	1,946
	Wages	40,109	16,348	56,457	78,750
	Workshop depreciation	341	-	341	426
	Mezzanine depreciation	708	1,493	2,201	2,751
	Go Karts depreciation	72	-	72	90
	Fund raising	-	-	-	45
	Workshop materials and tools	4,278	-	4,278	8,840
	Share of Independent Examiner's fee	220	-	220	180
	Total Skillway expenses	<u>60,998</u>	<u>17,841</u>	<u>78,839</u>	<u>106,302</u>
	Net surplus/(deficit)	<u>£4,260</u>	<u>£(1,493)</u>	<u>£2,767</u>	<u>£59,689</u>

4 Comparatives for the Statement of Financial Activities

	Unrestricted Funds £	Restricted Funds: Cellar £	Skillway £	Total 2019 £
Income and endowments from				
Voluntary income	186,266	-	-	186,266
Activities for generating funds	62,660	-	-	62,660
Investment activity	10	-	-	10
Total	248,936	-	-	248,936
Expenditure on				
Direct charitable activity	187,526	-	1,867	189,393
Total	187,526	-	1,867	189,393
Net income / (expenditure)	61,410	-	(1,867)	59,543
Reconciliation of funds				
Total funds brought forward	52,330	-	9,333	61,663
Total funds carried forward	£113,740	£ -	£7,466	£121,206

5 Fixed assets

	Equipment £	Workshop £	Mezzanine £	Go Karts £	Total £
Cost					
At 1 January 2020	20,995	30,701	25,872	1,100	78,668
Additions	-	-	-	-	-
At 31 December 2020	<u>20,995</u>	<u>30,701</u>	<u>25,872</u>	<u>1,100</u>	<u>78,668</u>
Depreciation					
At 1 January 2020	20,757	28,997	14,865	739	65,358
Charge for year	60	341	2,201	72	2,674
At 31 December 2020	<u>20,817</u>	<u>29,338</u>	<u>17,066</u>	<u>811</u>	<u>68,032</u>
Net book values					
At 31 December 2020	<u>£ 178</u>	<u>£ 1,363</u>	<u>£ 8,806</u>	<u>£ 289</u>	<u>£ 10,636</u>
At 31 December 2019	<u>£ 238</u>	<u>£ 1,704</u>	<u>£ 11,007</u>	<u>£ 361</u>	<u>£ 13,310</u>

6 Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

7 Staff costs

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

	2020 £	2019 £
Administration	<u>7</u>	<u>7</u>

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

8 Funds

	Unrestricted Funds £	Restricted Funds: Cellar £	Skillway £	Total £
At 1 January 2020	113,740	-	7,466	121,206
Incoming resources	119,478	-	16,348	135,826
Resources expended	(110,480)	-	(17,841)	(128,321)
At 31 December 2020	<u>£122,738</u>	<u>£ -</u>	<u>£5,973</u>	<u>£128,711</u>

Restricted funds held by Skillway relate to donations received in respect of the new Mezzanine floor installed at The Old Chapel, and to donations received towards Core Costs, and specifically aimed at salaries.

9 Debtors and prepayments

	2020 £	2019 £
Debtors	2,279	-
Prepayments	1,748	5,074
	<u>£ 4,027</u>	<u>£ 5,074</u>

10 Creditors and accruals

	2020 £	2019 £
Accruals	<u>£ 987</u>	<u>£ 2,885</u>

11 Related party disclosures

The charity is controlled by the trustees.

During the year £400 (2019: £600) was paid to one of the trustees, Ray Brown, for services unrelated to his role as a trustee.

The Cellar
Statement of Financial Activities
& Balance Sheet

Year ended: 31 December 2020

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Report of the Independent Examiner

Independent examiner's report to the trustees of Warehouse Christian Trust

The figures in these accounts for The Cellar are taken from the accounts for the Warehouse Christian Trust (registered charity number 277631). I have reported on the accounts for the Warehouse Christian Trust for the year ended 31 December 2020, and am therefore able to report on the figures set out on pages 2 and 3 of these accounts.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

- 1 accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- 2 the accounts do not accord with those records; or
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I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

A J Bennewith FCA, FCPA, FFA, FFTA, FIPA, DChA, FRSA
3 Wey Court
Mary Road
Guildford
Surrey
GU1 4QU

Date: 22 October 2021

Statement of Financial Activities
for the Year Ended 31 December 2020

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Incoming resources				
<u>Voluntary income</u>				
Donations received	46,757	-	46,757	50,502
Fundraising	-	-	-	2,276
Social outreach income	280	-	280	2,815
Tax refunded	-	-	-	2,752
<u>Activities for generating funds</u>				
Cellar income	7,183	-	7,183	24,600
<u>Investment activity</u>				
Interest received	-	-	-	-
Total incoming resources	<u>54,220</u>	<u>-</u>	<u>54,220</u>	<u>82,945</u>
Resources expended				
<u>Charitable activity</u>				
Sundry expenses	2,908	-	2,908	275
Social Outreach expenditure	1,069	-	1,069	2,657
Cellar expenditure	43,765	-	43,765	69,570
Property maintenance	1,520	-	1,520	10,409
Independent Examiner's Fee	220	-	220	180
Total resources expended	<u>49,482</u>	<u>-</u>	<u>49,482</u>	<u>83,091</u>
Net incoming/(outgoing) resources	4,738	-	4,738	(146)
Total funds brought forward	9,315	-	9,315	9,461
Total funds carried forward	<u>£ 14,053</u>	<u>£ -</u>	<u>£ 14,053</u>	<u>£ 9,315</u>

Balance Sheet as at 31 December 2020

	2020 £	2019 £
Fixed assets	179	238
Current assets:		
Stock	150	250
Debtors and prepayments	383	3,771
Cash at bank and in hand	<u>14,163</u>	<u>5,248</u>
	14,696	9,269
Creditors: amounts falling due within one year	<u>810</u>	<u>180</u>
	13,886	9,089
	<u>£ 14,065</u>	<u>£ 9,327</u>

Represented by:

Unrestricted general fund	14,053	9,315
Restricted funds	-	-
Trustees' deposits	12	12
	<u>£ 14,065</u>	<u>£ 9,327</u>

On behalf of the trustees:

C Jagger

Date: 20 October 2021

Skillway

Statement of Financial Activities
& Balance Sheet

Year ended: 31 December 2020

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Report of the Independent Examiner

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

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3 Wey Court
Mary Road
Guildford
Surrey
GU1 4QU

Date: 22 October 2021

Statement of Financial Activities
for the Year Ended 31 December 2020

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Incoming resources				
Donations received	36,060	16,348	52,408	120,889
Fundraising	79	-	79	2,532
Tax refunds	2,279	-	2,279	4,500
School subsidy	26,804	-	26,804	38,060
Interest received	36	-	36	10
Total incoming resources	<u>65,258</u>	<u>16,348</u>	<u>81,606</u>	<u>165,991</u>
Resources expended				
Advertising and publicity		-	-	602
Fund raising		-	-	45
Insurance	1,695	-	1,695	1,724
Training/inspections	420	-	420	149
Office expenses	2,402	-	2,402	2,182
Heat and light	2,400	-	2,400	1,512
Rent and rates	4,330	-	4,330	5,985
Repairs and renewals			-	750
Sundry expenses (Covid supplies)	3,192	-	3,192	-
Telephone	316	-	316	248
Travel	408	-	408	1,946
Wages	40,109	16,348	56,457	78,750
Workshop materials and tools	4,278	-	4,278	8,840
Share of Independent Examiner's fee	220	-	220	180
Depreciation charge	1,121	1,493	2,614	3,267
Bank charges	107	-	107	122
	<u>60,998</u>	<u>17,841</u>	<u>78,839</u>	<u>106,302</u>
Net incoming/(outgoing) resources	4,260	(1,493)	2,767	59,689
Total funds brought forward	104,425	7,466	111,891	52,202
Total funds carried forward	<u>£108,685</u>	<u>£ 5,973</u>	<u>£ 114,658</u>	<u>£111,891</u>

Balance Sheet as at 31 December 2020

	2020 £	2019 £
Fixed assets		
Unrestricted funds	4,484	5,606
Restricted funds	5,973	7,466
	<u>10,457</u>	<u>13,072</u>
Current assets:		
Debtors and prepayments	3,644	1,303
Cash at bank and in hand	100,734	100,221
	<u>104,378</u>	<u>101,524</u>
Creditors: amounts falling due within one year	<u>177</u>	<u>2,705</u>
	104,201	98,819
	<u>£ 114,658</u>	<u>£ 111,891</u>
Represented by:		
Unrestricted general fund	108,685	104,425
Restricted funds	5,973	7,466
	<u>£ 114,658</u>	<u>£ 111,891</u>

On behalf of the trustees:

C Jagger

Date: 20 October 2021