

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
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Guildford
Surrey
GU1 4XA

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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.

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.

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.

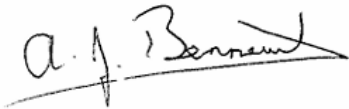
Independent examiner's statement

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
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Date: 29 October 2025

Statement of Financial Activities
for the Year Ended 31 December 2024

		Unrestricted funds £	Restricted funds £	Total funds £
	Notes			
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)				
Transfers between funds	15	<u>17,172</u> <u>(16,036)</u>	<u>(8,861)</u> <u>16,036</u>	<u>8,311</u> <u>-</u>
Net movement in funds		1,136	7,175	8,311
 RECONCILIATION OF FUNDS				
Total funds brought forward		<u>105,071</u>	<u>13,153</u>	<u>118,224</u>
 TOTAL FUNDS CARRIED FORWARD		<u><u>106,207</u></u>	<u><u>20,328</u></u>	<u><u>126,535</u></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)
NET CURRENT ASSETS		<u>102,095</u>	<u>13,773</u>	<u>115,868</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		106,207	20,328	126,535
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

The notes form part of these financial statements

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>

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.