

REGISTERED COMPANY NUMBER: 02304802 (England and Wales)  
REGISTERED CHARITY NUMBER: 701982

**Report of the Trustees and  
Financial Statements  
for the Year Ended 31st March 2022  
for  
THE CELLAR TRUST**

Riley & Co Limited  
Statutory Auditor Chartered Accountants  
52 St Johns Lane  
Halifax  
West Yorkshire  
HX1 2BW

**THE CELLAR TRUST**

**Contents of the Financial Statements  
for the Year Ended 31st March 2022**

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**THE CELLAR TRUST (REGISTERED NUMBER: 02304802)**

**Report of the Trustees  
for the Year Ended 31st March 2022**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2022. 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).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The objects of the charity are:

- To promote, protect and safeguard good mental health amongst and support the rehabilitation of people in the district of Bradford and elsewhere ("the area of benefit") who are or have been mentally ill or who are at risk of becoming mentally ill ("the beneficiaries").
- To relieve poverty and distress arising among the beneficiaries.

The objects will be achieved by providing education and training facilities, workshop facilities, crisis response and psychological therapy services and other appropriate assistance to assist the beneficiaries in increasing their independence and enhancing their quality of life, and improving their employment prospects

**Summary of main activities**

The Cellar Trust delivers in 3 main areas:

- Pathways to employment: a range of support for people on their journey towards employment including employer engagement and training, and job retention
- Crisis, acute and specialist support: a range of support for people in emotional distress or crisis
- Wellbeing: a range of support, activities and training to enhance psychological wellbeing

**Public benefit**

The Charity is constituted as a company limited by guarantee and is therefore governed by a memorandum and articles of association. These were updated in 2016 when the organisation made some minor adjustments to the articles of association.

The aims, objectives and activities of the charity are reviewed annually and assessed. When reviewing the aims and objectives of the charity and in planning future activities, the trustees have complied with the duty in section 17 of the Charities Act 2011 to have due respect to public benefit guidance published by the Commission.

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**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

In this period, The Cellar Trust refreshed its strategy following a period of stakeholder engagement and in the light of the pandemic.

**The Cellar Trust vision**

Our vision is to deliver joined up, high quality mental health support for people when they need it.

**The Cellar Trust mission**

Our mission is to give people struggling with their mental health the support they need, so that they can live positively and independently, and build their own brighter future.

**Our values**

Our values underpin everything that we do:

- Respect
- Hope
- Partnership
- Continuous improvement
- Dedication

Our strategic principles will collectively underpin our goals:

**Strategic principle 1 - We will reach more people and make it as easy as we can for people to access our services**

This has been a key strategic principle since 2019, and whilst we have made significant progress, in the light of health inequalities and given the diverse nature of our populations, this remains an important area for focus.

The pandemic shone a new light on access to services and we had to transform our services overnight to moving to predominately remote delivery. This mode of operation continued for the majority of this period although we have gradually increased our face-to-face and community-based delivery.

There have been some advantages of accelerating our digital delivery as well as offering remote appointments, as we have found that many clients who would not have accessed face-to-face appointments due to travel or stigma, have found telephone appointments more accessible and convenient. The hybrid model also has benefits in terms of increased efficiency due to reduced travel across a large delivery area.

We anticipate that the current model of hybrid working will continue and we have now returned to our focus on locality-based working, including the teams operating in a range of community settings such as community centres, job centres, acute hospitals and Community Mental Health Teams.

Throughout this year we have continued to build our connections with other community organisations and grass roots groups, who have the greatest reach and trust in particular areas of our District as we recognise this is an area where we have most work to do to improve our access and reach. We know this will be crucial if we are to tackle the widening health inequalities, worsened by Covid. In line with our commitment to this, we have built on some of our partnerships and co-delivery with grassroots organisations such as Millside Centre and NEESIE and made sure that we have built this into any new bids for contracts. From July 2022 as Lead Provider for the new NHS funded Safe Spaces service in Bradford District and Craven (jointly led with Mind in Bradford) we have developed a collaborative delivery model working with 9 other local community organisations. Following funding from Charities Aid Foundation, we have also been able to employ two Community Engagement workers to support our work in this area.

**Report of the Trustees  
for the Year Ended 31st March 2022**

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Strategic principle 2: We will champion lived expertise and peer support

Since 2016, The Cellar Trust has established and grown peer support as a key part of the workforce. In our recent client survey 96% of our clients responded that Peer Support was an important part of their support with us.

In 2021-2022 we maintained our position of 100% of our client facing colleagues being employed as peers, who are recruited, trained and supervised to use their lived expertise to deliver exceptional mental health support. From, July 2022 however, this has changed as result of being joined by two counselling charities, which diversifies our workforce to include clinical staff for the first time.

We passionately believe that delivering high quality peer support in a safe and effective way requires investment in infrastructure and we have continued to learn from national best practice to improve our training, supervision and reflective practice. Our Peer Support training accredited at OCN Level 3 was delivered to 210 people in this period. We have also enhanced our skills in Peer Support supervision which is now offered internally and on an external consultancy basis. In this period we delivered 175 peer support group sessions across the community.

Strategic Principle 3 - We will use our expertise to influence mental health services, policy and strategy

As an organisation we believe strongly that we can sustainably impact on the mental health of people in our communities both through direct service delivery, and through using our experience to influence wider service design, policy and strategy.

Profile and influence

This year our CEO was identified as a Charity Times Top 20 Pandemic Pioneer and awarded an MBE for Services to Mental Health in the Queen's New Year's Honours 2021. The Cellar Trust also won the Locality Transforming Lives Award in 2021 for our response to Covid, and alongside our partners, the Regional Award for Urgent Care in the NHS Parliamentary Awards for the MAST Service.

Kim Shutler (CEO) continued to play a prominent position in the Bradford District and Craven Voluntary and Community Sector and, until March 2022, remained the Chair of the VCS Assembly which included representing the sector on the Wellbeing Board, Health and Care Executive and latterly the Partnership Leadership Executive. Kim was Senior Responsible Officer for Suicide Prevention for the West Yorkshire Partnership (Integrated Care System) from November 2021 to September 2022 and in September 2022 was appointed onto the West Yorkshire Partnership Integrated Care Board, representing the Voluntary, Community and Social Enterprise Sector, and is Senior Responsible Officer for the Harnessing the Power of Communities Programme.

During this period Director of Service Heather Tattersall has been the Co-Chair of the Bradford District Suicide Prevention Group, also representing Bradford on the West Yorkshire Suicide Prevention Oversight Group. Other colleagues in the Leadership Team have continued to play an active role in local and regional mental health work.

Our strategic goals are the key areas we will focus on:

**Strategic goal 1: We will develop and expand our support for people on their journey into employment**

Pathways to Employment

The Pathways to Employment service primarily works with people who are furthest from the job market and have a severe or enduring mental health problem. Our clients typically experience multiple barriers to work.

**Report of the Trustees  
for the Year Ended 31st March 2022**

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The picture which emerged during Covid has continued in that many of our clients (including those who had previously been actively job searching) deteriorated significantly in their mental health. In this period, we have seen an increased referral rate of 202% compared to the previous year and are finding that referrals are for people with more complex social and mental health needs, who are further from the job market and experiencing more regular periods of crisis. During this period the team delivered 3990 support sessions which is a 22% increase from the previous year. This can be accounted for because of less travel time when delivering support by telephone. 86% of clients reported an increase in their wellbeing scores.

Our long-standing ESIF Funding came to an end at the end of June 2022 although we have been able to secure some replacement funding for 1 worker to enable us to focus on pre-employment support.

Keighley and Wharfe Valley Pathways

Increasingly we have been participating in multi-agency services and projects. Responding to an identified gap in support for people who struggle with their mental health and substance misuse, we had an existing part-time Dual Diagnosis Worker based at Project 6 as part of the multi-agency Keighley Pathways Service and we were able to increase this in Feb 2022 to a full-time post with support from Keighley Community Health Grants.

We joined the Wharfe Valley Pathways service in November 2021, which like Keighley Pathways, is a multi-agency service working with Project 6 and Keighley Healthy Living. We have a small amount of funding to deliver one to one mental health support and signposting, peer support and self-development groups.

**Strategic Goal 2 - We will deliver personalised support for people in emotional distress**

Haven

Our crisis support service: Haven, which has been running since August 2016, is a brief intervention service for people in crisis and emotional distress. In this period, we supported 1778 unique individuals through 13,464 support contacts, the majority of which this year were via telephone. This was a change from last year where we saw more unique individuals but delivered less support contacts overall, which reflects that we were seeing more people with higher levels of distress and risk, who were requiring more contacts or returning to the service for more regular referrals for support. During this period, the grant for Haven (Bradford and Craven Clinical Commissioning Group) came to an end, the contract was redeveloped, amalgamated with the other Safe Spaces service delivery and extended further. The Cellar Trust was the Lead contractor for a jointly led bid with Mind in Bradford for the Crisis Alternatives contract which we were successful in and was awarded in March 2022. The new Safe Spaces contract started on July 1st 2022 and is being delivered through a partnership of 11 local charities. There have been some significant changes to the specification for the contract in terms of focus. This has involved moving provision out of our Shipley building, and establishing 2 main Hubs in Bradford and Keighley, as well as 8 community-based crisis cafes and 2 nights of children and young people's overnight accommodation. It has also moved from an adult only to all-age service provision.

MAST

MAST is our multi-agency support team which is comprised of Peer Support Workers from The Cellar Trust, drugs/alcohol workers from Project 6, frailty workers from Carer's Resource, and most recently, specialist social prescribers from HALE. The team are based in both Bradford Teaching Hospital NHS Foundation Trust and Airedale General Hospital as well as working intensively in the community with people who are frequent attenders of A&E. The aim is to reduce or prevent reattendance and promote integration into mainstream community services.

Although there has been additional investment in the team this year we continue to experience challenges in terms of high demand for our intensive community support and this has continued to increase. As with some of our other services we have noticed that the multiple social barriers facing our clients continue to worsen.

**Report of the Trustees  
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In this period we worked with 3756 people in the hospitals and delivered 772 sessions of support. 86% of the people we worked with were not re-admitted to hospital with the same presenting issue in the period.

HOPE (Hold On Pain Ends)

In January 2022 we were awarded with a 3 year grant from the Big Lottery to establish our new HOPE service - which was added to with support from the Barclays Foundation for 12 months. HOPE was developed as a result of feedback from clients of Haven, and established for those who felt that the brief intervention of the crisis service did not meet their needs. In particular, the service is targeted at people with a history of trauma. The service provides support on a 1-2-1 basis over a 6 and 12 week period, with the option of further group work. The service has become quickly established with high levels of demand.

SMI-LE

Following on from successful work piloted during the pandemic, SMI(LE) was established in the District in April 2021 as a partnership with Mind in Bradford, Inspired Neighbourhoods and Horton Housing supporting people with a Severe Mental Illness (SMI). The service works with Community Mental Health Teams and people who are currently with a Care Coordinator but require some further support. We employ one part-time member of staff to provide 6 weeks of peer support.

**Strategic Goal 3 - We will develop psychological therapies services**

My Wellbeing College

The Cellar Trust also had a team of 8 peer support workers embedded in the My Wellbeing College Enrolment Team since August 2017, with the aim to ensure that clients accessing therapy for the first time can speak to someone with lived experience from the first point of contact. Due to changes in the NHS England workforce requirements, sadly this contract came to an end in July 2021. We were able to redeploy our staff into other services.

Merger with Bradford Counselling Services (BCS) and Aire Wharfe and Craven Counselling (AWCC)

The Cellar Trust was approached by the small counselling agencies about joining The Cellar Trust to support sustainability and impact. After an extended due diligence period, BCS and AWCC joined The Cellar Trust in July 2022. This creates a new psychological therapies arm of The Cellar Trust and means that, for the first time, we employ clinical staff. The service is all-age, operates 6 days a week including evenings and currently has bases in Keighley and Shipley as well as delivering remotely in line with client demand. In addition, the organisations have come with a team of 16 volunteer therapists, 14 placement students and x paid associate counsellors who support the delivery.

**Strategic Goal 4 - We will further develop our training and digital offer**

Training

The Cellar Trust is currently Lead provider for the Bradford Metropolitan Borough Council Mental Health Living Well Public Health Contract. Working with a range of 20 local providers, in this year we have continued to lead a cross-sector training steering group and develop and deliver a range of mental health related training. In this year 1654 individuals were trained which is more than double the previous year. We have also delivered training for the West Yorkshire Integrated Care System Health and Wellbeing Hub and in September 2022 we will commence a contract to deliver mental health training for West Yorkshire Police staff.

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Parents Online

We developed and built a new service in response to feedback around the lack of support for parents. The service was launched initially 2 nights per week in August 2021, extending to 5 nights per week in October when we secured funding from Morrisons Foundation. Over 900 families, from all over the country, have been supported in this period. This funding will come to an end in October 2022.

**Strategic Goal 5 - We will continue to develop as a thriving, sustainable and impactful organisation**

This year remained a challenge in terms of the pandemic, with continued levels of uncertainty, specific health and safety requirements (often rapidly changing) and embedding new ways of hybrid working. The Cellar Trust focused on returning to face-to-face delivery, whilst maintaining the flexibility for clients - many of whom preferred to have telephone support.

Funding sources

- It was another difficult year for us in terms of Community and Corporate fundraising which is to be expected and likely to continue in the current economic climate. The Cellar Trust did, however, have another positive year, demonstrating a further growth which has been largely due to the additional Covid Emergency funds secured from Trusts and Foundations including large grants from CAF and Barclays Foundation. In addition, we secured a 3 year grant from The Big Lottery which enabled us to establish the new HOPE service in January 2022. We do not anticipate that this level of fundraised income to be retained in future years given the changes in then fundraising climate.
- One of our main grants for the delivery of our Haven crisis service came to an end in June 2022, therefore, much of this period has involved participation in a major tendering process. A new contract, which The Cellar Trust is Lead Provider for and jointly leads with Mind in Bradford, was awarded in March 2022, and started in July 2022. This contract is £1.2m per annum for 2 years and will delivered by a collaborative of other local voluntary and community sector partners across Bradford District and Craven including Girlington Community Centre, Khidmat Centres, Brathay Trust, SELFA, Pioneer Projects, Project 6, Missing Peace, Touchstone and Restore Recovery College.
- Our Bradford Metropolitan District Council (BMDC) grants which partially fund our Pathways to Employment Service and the Living Well Training service were renewed at the same level as the previous year and extended until March 2023. Additional Employment support funding via BMDC came to an end in July 2022.
- The BDCFT My Wellbeing College Contract for the Enrolment Team came to an end in July 2021.

HR and volunteering

- It is notable that we have continued to grow our staff team during this year, with 59 paid staff now employed on a substantive basis, (the equivalent of 51.17 full-time equivalent staff) at the end of March 2022, in addition to bank staff
- In this period, with support from a grant from CAF we were able to employ a part-time Volunteer Coordinator in January 2022 and have been able to grow the number of volunteers to 36 in addition to our Trustees.
- With the growth in staffing, it has been crucial to continue to develop our HR infrastructure which has included increased investment in HR staffing, as well as continued development of our policies, and management systems.

**THE CELLAR TRUST (REGISTERED NUMBER: 02304802)**

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for the Year Ended 31st March 2022**

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- This year we carried out a survey of our Peer Support staff. Of those who responded 100% strongly agreed or agreed that employment with The Cellar Trust had led to increased self-confidence, improved mental wellbeing, that they felt they were giving back, that they felt more positive about the future and better able to manage their own mental health. 94% strongly agreed or agreed that they had been given opportunities I wouldn't have had anywhere else and 93% strongly agreed or agreed that they felt more confident in their ability to progress their career in mental health.
- The organisation has continued to invest in staff development and in this period 20% of client facing staff were promoted into new roles within the organisation. We have also seen a progression of former clients and volunteers into paid permanent positions.
- Following on from a challenging year of Covid, and with a year of significant change and pressure, a key focus has been on supporting the wellbeing of our colleagues - the majority of whom have their own lived experience of mental health problems. The Cellar Trust has continued to develop it's wellbeing and support mechanisms, and these continue to evolve in response to the needs of the team.
- As part of our Equity Diversity and Inclusion strategy, there has been a major change to our recruitment and selection processes which has led to improvements in the ethnic diversity of our staff team and (from July 2022) our Board. It is recognised that the organisation has much further work to do in this area.

Estates and IT

- Further developments to the Shipley site have been undertaken this year to create an additional group and training room. In addition, following the successful award of the Safe Spaces contracts, works have been undertaken to refurbish a building to create the new Children and Young People's Safe Space overnight accommodation which opened in August 2022.
- The Cellar Trust has continued to invest in IT infrastructure to support the growing organisation and enable hybrid working including upgrading our operating systems and server.
- Following a joint capital bid submitted with partner organisation HALE to the Shipley Towns Fund (government levelling up funding) to establish an integrated health and wellbeing hub in Shipley, we were successful in progressing through the first round. Work was undertaken in this period to scope potential premises and develop a business plan for submission to the government, alongside a range of other schemes, in June 2022.

Data

Following support from the Stone Family Foundation, The Cellar Trust has been able to establish a new programme of work aiming to improve its collection, quality and use of data and insight across the organisation. Starting in November 2021, the focus in this period has been reviewing our data collection, implementing new standardised systems and upskilling within the staff team.

**THE CELLAR TRUST (REGISTERED NUMBER: 02304802)**

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for the Year Ended 31st March 2022**

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**FINANCIAL REVIEW**

**Review of financial position**

The Cellar Trust has experienced another year of growth with income up from income £1.74m to £2.26m an increase of 30% on the prior year. All areas of service delivery saw good growth in the year with the exception of My Well Being College as these services were curtailed.

The Cellar Trust has a successful year both in terms of renewing or winning new contracts for service delivery, new grants for service innovation and development and especially welcome grant support from the Stone Family Foundation to develop core organisational structure: so important given the growth experienced over the last 3 years. Given the potential for capital developments, the Trustees commissioned an independent valuation of the Farfield Road site which was completed in March 2022. The valuer assessed value ranging from from £0.5m to £0.7m: prudentially therefore Trustees have included the lower figure in these accounts. A satisfactory surplus in unrestricted income, a major increase to restricted reserves (grants paid in advance), and the site valuation have therefore seen balance growth of net assets from £927k to £1.56m. Some of this growth will naturally reverse as restricted funds are defrayed. Reserves remain strong. The Trustees are pleased therefore to report that The Cellar Trust is in a robust financial position to meet the growing needs across the spectrum for mental health and wellbeing services across the Bradford District, Craven and West Yorkshire.

**Principal funding sources**

The main sources of funding for The Cellar Trust continue to be from Bradford District and Craven Clinical Commissioning Group, Bradford District Care Foundation Trust, and City of Bradford Metropolitan District Council: a total of £948k. The Safe Spaces contract (commenced July 22 in partnership with Mind in Bradford) over 3 years will be of continuing importance. The Cellar Trust gained important new grant support from Charities Aid Foundation, Barclays for service innovation and development and as ever we extremely grateful to the Stone Family Foundation for core development support.

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for the Year Ended 31st March 2022

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**FINANCIAL REVIEW**

**Reserves policy**

The trustees have reviewed the reserves policy during the financial year to ensure that there is a clear basis to ensure financial strength and sustainability of the organisation and that the rationale is easy to understand and can be monitored.

In setting the policy, the trustees have considered the following:

- (1) The need to meet the charity's financial commitments and cover expenditure
- (2) The need to cover salaries and redundancy liabilities
- (3) The ability to fund new projects and activities and bridge funding gaps
- (4) Funds to repair and replace charity assets as required
- (5) Sufficient funds to build resilience and respond to unexpected opportunities or difficulties

From reviewing the reserves as at 31 March 2022, the levels of unrestricted and designated reserves required to meet these needs have been calculated as:

	<u>31.3.22</u> £
General Fund	617,143
Designated - Reinvestment	333,601
Designated - Redundancy	72,213
Designated - Refurbishment	50,000
<b>Total General Funds</b>	<u><u>1,072,957</u></u>

The general fund of £617,143 relates to 4 months expenditure, based on the 2022/23 budget, as a contingency to ensure ongoing continuity.

The designated reinvestment reserve is to allow for investment in new assets, buildings or projects. This includes the proceeds from the sale of fixed assets in prior years of £173,692, and a reserve of £30,000 to cover budgeted losses on the Peer Support Training Program over 2 years, and the revaluation gain on Fairfield Road.

The designated redundancy reserve is to allow for the calculated redundancy liabilities at the year end for the whole staff team.

The designated refurbishment reserve has been established to cover the replacement of large capital items, the target reserve of £50,000 has been achieved this year, to cover building costs and £30,000 for IT and kitchen equipment.

**Going concern**

Trustees and the Senior Leadership team have reviewed the current financial position of The Cellar Trust, prepared a detailed budget for 2022/2023 based on known sources of income, looked at 3 years forecasts, and a detailed cash flow to November 2023, and after due consideration consider that it is appropriate to prepare financial statements on a going concern basis.

**THE CELLAR TRUST (REGISTERED NUMBER: 02304802)**

**Report of the Trustees  
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**FUTURE PLANS**

2021/2022 was a period of significant growth and change for The Cellar Trust which continues into 2022/2023. With the award of the Crisis Alternatives (Safe Spaces) contract, there has been a significant period of mobilisation and transformation. In addition, following a tender process, the BMDC adult social care service: Reach will be opening from October 2022. This contract is closely aligned with several current areas of delivery and provides short-term goals-based support for people in secondary mental health. This service has been developed as another collaborative model with partners Project 6, HALE and Touchstone.

Following the merger with Bradford Counselling Services and Aire Wharfe Craven Counselling in July 2022, a major focus for this period will be to support the integration and development of our psychological therapies activity, working closely with other local counselling agencies.

If successful, with the final phase of the Shipley Towns Fund bid, a major focus of the coming period will be around a large capital development.

In the context of a cost-of-living crisis and ever-increasing demand on mental health services, The Cellar Trust continues to focus on adapting its services to meet the needs of the community, and to place our role in tackling the widening health inequalities. All plans continue to be based on the principles of partnership working, and integration, including our commitment to working with smaller grass roots organisations.

Following this period of growth and development TCT will continue to invest in its infrastructure including Finance, HR and IT to ensure that the organisation maximises its efficiency and effectiveness. This will also include the continued work on key cross-organisational pieces of work including the implementation of our Equity, Diversity and Inclusion Strategy, Co-Production Strategy and our Data and Insight improvement programme.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Charity constitution**

The Cellar Trust is constituted as a company limited by guarantee, registered number 02304802, and is governed by its Memorandum and Articles of Association, the company limited by guarantee was incorporated on 13 October 1988.

The charity is registered with the Charity Commission, registered number 701982, the charity was registered on 19 September 1989.

**Recruitment and appointment of new trustees**

All directors of the business are also trustees of the charity and members of the Board of Trustees. They are listed overleaf.

New trustees are recruited and co-opted onto the Board by the existing trustees with their appointment confirmed at the Annual General Meeting. There is an ongoing commitment to seek out individuals who can strengthen the Board and bring complementary skills to the team. The Board has recognised the need to focus on diversity (particularly ethnicity, age and gender) and have taken steps to do this. In July 2022 this led to the appointment of several new Trustees: Udy Archibong, Jamie Cheikh, Melvyn Ingleson, Shehla Khalid and Samantha McLean and Gabriella Voinea.

All directors give their time voluntarily. Any expenses reclaimed by directors from the charity are set out in note 9 to the accounts.

**THE CELLAR TRUST (REGISTERED NUMBER: 02304802)**

**Report of the Trustees  
for the Year Ended 31st March 2022**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Organisational structure**

Trustees retain overall responsibility for the business affairs of the organisation with roles and responsibilities clearly laid out in the Board Roles and Competencies.

The Chief Executive Officer is responsible to Board for matters that are delegated to management. The following is a list of matters not delegated to management. Unless prevented by law, regulatory requirement, or The Cellar Trust's own Memorandum and Articles, the Board may choose to delegate matters to Committees or individual Trustees including the specific responsibilities of the Chair, Vice-Chair and Treasurer.

The CEO and members of the senior leadership team have day to day responsibility for the leadership and operational delivery of the Charity.

**Board development including induction and training of trustees**

The induction programme for new trustees includes a formal briefing with the Chief Executive and Chair of the Board. An induction pack is also available for new trustees.

The ongoing development needs of the trustees are reviewed on an annual basis, or as appropriate to ensure that the trustees are familiar with any new development or legislation affecting their role, and that the Board is developed to ensure high performance and strong governance. In the past year the Board has focused on pandemic recovery and reviewing the strategy in line with changes to client needs but also in the light of increasing demands on mental health services, and increasing health inequalities.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**Liability of Members**

Every member of the charity undertakes to contribute to the assets of the charity in the event of it being wound up during the time he/she is a member, or within one year afterwards, for the payment of the debts and liabilities of the charity contracted before the time at which he/she ceases to be a member and of the costs, charges and expenses of winding up the charity, and for the adjustments of the rights of the contributors among themselves such amount as may be required, not exceeding £1.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

02304802 (England and Wales)

**Registered Charity number**

701982

**Registered office**

18 The Old School  
Farfield Road  
ShIPLEY  
West Yorkshire  
BD18 4QP

THE CELLAR TRUST (REGISTERED NUMBER: 02304802)

Report of the Trustees  
for the Year Ended 31st March 2022

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**Trustees**

U E Archibong (appointed 19/7/22)  
J M Bridgeman (resigned 31/3/22)  
R J Carroll  
J Cheikh (appointed 19/7/22)  
L Flatman  
M J Ingleson (appointed 19/7/22)  
M James (resigned 19/7/22)  
A Karim  
S Khalid (appointed 19/7/22)  
S Mclean (appointed 19/7/22)  
J L Nixon (resigned 31/1/22)  
K Priestley (resigned 10/5/22)  
C Richmond (resigned 19/7/22)  
H M Rolo  
S Rouse  
A G Voinea (appointed 19/7/22)

The following trustees hold the office of:

Chair	-	M James (to 31/7/22)
Acting Chair	-	L Flatman (from 1/8/22)
Vice Chair	-	L Flatman
Treasurer	-	H Rolo

**Auditors**

Riley & Co Limited  
Statutory Auditor Chartered Accountants  
52 St Johns Lane  
Halifax  
West Yorkshire  
HX1 2BW

**Solicitors**

Irwin Mitchell  
2 Wellington Place  
Leeds  
LS1 4BZ

**Bankers**

CAF Bank Ltd  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent  
ME19 4JQ

**Chief Executive**

Kim Shutler

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Report of the Trustees  
for the Year Ended 31st March 2022

**EVENTS SINCE THE END OF THE YEAR**

Information relating to events since the end of the year is given in the notes to the financial statements.

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of The Cellar Trust for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

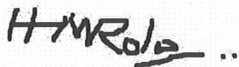
In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

**AUDITORS**

The auditors, Riley & Co Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on <sup>21/10/2022</sup> ..... and signed on its behalf by:



.....  
H M Rolo - Trustee

**Report of the Independent Auditors to the Members of  
The Cellar Trust (Registered number: 02304802)**

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**Opinion**

We have audited the financial statements of The Cellar Trust (the 'charitable company') for the year ended 31st March 2022 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 23 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**Report of the Independent Auditors to the Members of  
The Cellar Trust (Registered number: 02304802)**

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**Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**Report of the Independent Auditors to the Members of  
The Cellar Trust (Registered number: 02304802)**

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**Our responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- We identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the industry sector;
- We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, taxation legislation and data protection, anti-bribery, employment, environmental and health and safety legislation;
- We assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- Ensured laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- Making enquiries of management as to where they considered there was a susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and
- Understanding the design of the company's remuneration policies.

To address the risk of fraud through management bias and override of controls, we;

- Performed analytical procedures to identify any unusual or unexpected relationships;
- Tested journal entries to identify unusual transactions;
- Assessed whether judgements and assumptions made in determining the accounting estimates set out in note 2 were indicative of potential bias; and
- Investigated the rationale behind significant or unusual transactions.

In response to the risks of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- Agreeing financial statement disclosures to underlying supporting documentation;
- Reading the minutes of meetings of those charged with governance;
- Enquiring of management as to actual and potential litigation and claims; and
- Reviewing correspondence with HMRC, relevant regulators and the company's legal advisors.

**Report of the Independent Auditors to the Members of  
The Cellar Trust (Registered number: 02304802)**

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There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from the financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Victoria Atkinson BA FCA (Senior Statutory Auditor)  
for and on behalf of Riley & Co Limited  
Statutory Auditor Chartered Accountants  
52 St Johns Lane  
Halifax  
West Yorkshire  
HX1 2BW



Date: 21 October 2022

THE CELLAR TRUST

Statement of Financial Activities  
(Incorporating an Income and Expenditure Account)  
for the Year Ended 31st March 2022

	Notes	Unrestricted funds £	Restricted funds £	31/3/22 Total funds £	31/3/21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	1,440,242	677,580	2,117,822	1,524,638
<b>Charitable activities</b>					
My Wellbeing College		4,427	-	4,427	574
General charitable activities		73,236	-	73,236	31,093
Other trading activities	3	110	-	110	-
Investment income	4	65,514	-	65,514	70,778
Other income	6	2,293	-	2,293	112,784
<b>Total</b>		<u>1,585,822</u>	<u>677,580</u>	<u>2,263,402</u>	<u>1,739,867</u>
<b>EXPENDITURE ON</b>					
Raising funds	7	60,796	-	60,796	63,610
<b>Charitable activities</b>					
Crises Specialist Support	8	426,975	3,778	430,753	368,222
Pathway to Employment		332,890	-	332,890	253,475
Training and Digital Delivery		188,509	57,468	245,977	166,969
My Wellbeing College		174,929	8,592	183,521	292,385
General charitable activities		329,547	181,159	510,706	381,809
<b>Total</b>		<u>1,513,646</u>	<u>250,997</u>	<u>1,764,643</u>	<u>1,526,470</u>
<b>NET INCOME</b>		72,176	426,583	498,759	213,397
<b>Transfers between funds</b>	21	<u>(75)</u>	<u>75</u>	<u>-</u>	<u>-</u>
<b>Other recognised gains/(losses)</b>					
Gains on revaluation of fixed assets		<u>129,909</u>	<u>-</u>	<u>129,909</u>	<u>-</u>
<b>Net movement in funds</b>		202,010	426,658	628,668	213,397
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		870,946	56,127	927,073	713,676
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>1,072,956</u></u>	<u><u>482,785</u></u>	<u><u>1,555,741</u></u>	<u><u>927,073</u></u>

The notes form part of these financial statements

THE CELLAR TRUST (REGISTERED NUMBER: 02304802)

Statement of Financial Position  
31st March 2022

	Notes	31/3/22 £	31/3/21 £
<b>FIXED ASSETS</b>			
Tangible assets	15	497,089	379,844
<b>CURRENT ASSETS</b>			
Stocks	16	650	1,150
Debtors: amounts falling due within one year	17	278,521	409,898
Cash at bank and in hand		1,115,301	493,113
		<u>1,394,472</u>	<u>904,161</u>
<b>CREDITORS</b>			
Amounts falling due within one year	18	(335,820)	(356,932)
<b>NET CURRENT ASSETS</b>		<u>1,058,652</u>	<u>547,229</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		1,555,741	927,073
<b>NET ASSETS</b>		<u>1,555,741</u>	<u>927,073</u>
<b>FUNDS</b>	21		
Unrestricted funds:			
General fund		617,143	581,231
Designated fund - Reinvestment		333,601	203,692
Designated fund - Redundancy		72,213	46,644
Designated fund - Refurbishment		50,000	39,379
		<u>1,072,957</u>	<u>870,946</u>
Restricted funds		<u>482,784</u>	<u>56,127</u>
<b>TOTAL FUNDS</b>		<u>1,555,741</u>	<u>927,073</u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

21/10/2022

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

*H M Rolo*

.....  
H M Rolo - Trustee

The notes form part of these financial statements

THE CELLAR TRUST

Statement of Cash Flows  
for the Year Ended 31st March 2022

	Notes	31/3/22 £	31/3/21 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	619,810	111,528
Finance costs paid		-	(1,949)
Net cash provided by operating activities		<u>619,810</u>	<u>109,579</u>
<b>Cash flows from investing activities</b>			
Sale of tangible fixed assets		2,293	173,692
Interest received		85	165
Net cash provided by investing activities		<u>2,378</u>	<u>173,857</u>
<b>Change in cash and cash equivalents in the reporting period</b>			
Cash and cash equivalents at the beginning of the reporting period		<u>493,113</u>	<u>209,677</u>
Cash and cash equivalents at the end of the reporting period		<u><u>1,115,301</u></u>	<u><u>493,113</u></u>

The notes form part of these financial statements

THE CELLAR TRUST

Notes to the Statement of Cash Flows  
for the Year Ended 31st March 2022

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31/3/22	31/3/21
	£	£
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	498,759	213,397
<b>Adjustments for:</b>		
Depreciation charges	12,665	13,814
Profit on disposal of fixed assets	(2,293)	(78,422)
Interest received	(85)	(165)
Finance costs	-	1,949
Decrease/(increase) in stocks	500	(1,150)
Decrease/(increase) in debtors	131,376	(57,794)
(Decrease)/increase in creditors	(21,112)	19,899
<b>Net cash provided by operations</b>	<u>619,810</u>	<u>111,528</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/21	Cash flow	At 31/3/22
	£	£	£
<b>Net cash</b>			
Cash at bank and in hand	493,113	622,188	1,115,301
	<u>493,113</u>	<u>622,188</u>	<u>1,115,301</u>
<b>Total</b>	<u>493,113</u>	<u>622,188</u>	<u>1,115,301</u>

The notes form part of these financial statements

## THE CELLAR TRUST

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

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#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

##### **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.

Donated services or facilities are recognised when the charity has the control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of the receipt.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

##### **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.

##### **Raising funds**

The costs of raising funds relate to the costs of running the Charity's shop and of costs relating to specific fundraising events and activities.

##### **Charitable activities**

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

## THE CELLAR TRUST

### Notes to the Financial Statements - continued for the Year Ended 31st March 2022

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#### 1. ACCOUNTING POLICIES - continued

##### **Governance costs**

Governance costs include those costs incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

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

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

Freehold property	-	Straight line over 50 years and Straight line over 30 years
Plant and machinery	-	Straight line over 4 years
Fixtures and fittings	-	Straight line over 4 years
Computer equipment	-	Straight line over 3 years

The default depreciation policies above are applied subject to the expected life span of individual assets.

It is the policy of the charity to capitalise fixed assets costing more than £1,000.

##### **Stocks**

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

No value is included within these financial statements in relation to stock held at the charity's second hand shop.

##### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

##### **Fund accounting**

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

Designated funds are unrestricted funds that have been earmarked by the trustees for a particular purpose.

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 any restricted fund is included in the notes to the financial statements.

##### **Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

##### **Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

THE CELLAR TRUST

Notes to the Financial Statements - continued  
for the Year Ended 31st March 2022

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2. DONATIONS AND LEGACIES

	31/3/22	31/3/21
	£	£
Donations	26,114	38,165
Grants	2,091,708	1,486,473
	<u>2,117,822</u>	<u>1,524,638</u>

THE CELLAR TRUST

Notes to the Financial Statements - continued  
for the Year Ended 31st March 2022

2. DONATIONS AND LEGACIES - continued

Grants received, included in the above, are as follows:

	31/3/22	31/3/21
	£	£
Airedale NHS	18,332	-
The Archer Trust	1,500	1,001
Barclays	100,000	-
Bradford Clinical Commissioning Group - Haven	264,159	264,160
Bradford Clinical Commissioning Group - Pathways to Employment	171,082	171,081
Bradford Clinical Commissioning Group - Transformation Fund	45,000	-
Bradford District Care Foundation Trust	19,000	-
Bradford District Care Foundation Trust - My Wellbeing College : Assessment Hub	150,021	148,289
Bradford District Care Foundation Trust - My Wellbeing College : Telehealth Services	29,133	102,008
CAF	266,190	-
Card Factory Foundation	-	1,250
City of Bradford MDC - CRF	8,000	-
City of Bradford MDC - Health and Wellbeing Hub : Mental Health Training	149,966	112,812
City of Bradford MDC - Local Authority Funding	102,272	81,400
Co-Operative Local Fund	2,711	1,234
Denton Trust	10,000	-
The Discovery Foundation	-	1,036
The Edward Gostling Foundation	-	8,551
Equality Together	7,185	-
European Social Investment Fund (ESIF)	77,775	71,777
Evan Cornish Foundation	-	8,592
The Forrester Family Trust	25,000	-
Garfield Weston Foundation	-	30,000
Give Bradford / Leeds Community Foundation	-	24,575
Gwyneth Forrester Trust	-	25,000
The Harry and Mary Foundation	5,000	10,000
Haven	10,000	-
Health Education England	69,790	41,820
Henry Smith Foundation	12,500	25,000
Keighley Community Foundation - Power to Change	15,000	-
Keighley Pathways	-	2,180
Kickstart	19,078	-
Legal and General	-	3,000
Liz and Terry Bramall Foundation	-	10,000
Lloyds Foundation	-	7,325
Locality	1,000	-
Lord Barnaby's Foundation	-	5,000
MIND	-	49,656
Morrisons Foundation	59,998	14,998
NHS England	-	12,412
The National Lottery Community Fund - Covid 19 Emergency Mental Health Response (ID: 20126573)	-	73,696

THE CELLAR TRUST

Notes to the Financial Statements - continued  
for the Year Ended 31st March 2022

2. DONATIONS AND LEGACIES - continued

The National Lottery Community Fund - Reaching Communities (ID: 20167786)	41,537	-
Omicron Support Fund	6,933	-
The Orr Mackintosh Foundation	-	10,000
Postcode Community Trust	-	7,162
Project 6	168,984	98,958
Royal Voluntary Service	10,000	-
Shipleigh Town Fund	118,940	-
Sir George Martin	-	2,500
The Stone Family Foundation	105,622	60,000
	<u>2,091,708</u>	<u>1,486,473</u>

3. OTHER TRADING ACTIVITIES

	31/3/22	31/3/21
	£	£
Fundraising	<u>110</u>	<u>-</u>

4. INVESTMENT INCOME

	31/3/22	31/3/21
	£	£
Rents received	65,429	70,613
Deposit account interest	85	165
	<u>65,514</u>	<u>70,778</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31/3/22	31/3/21
		£	£
Other income	My Wellbeing College	4,427	574
Woodwork sales	General charitable activities	335	1,576
Catering	General charitable activities	35,144	11,375
Charity shop	General charitable activities	-	8,355
Training	General charitable activities	20,899	-
Consultancy	General charitable activities	1,358	-
Other income	General charitable activities	-	9,787
Peer Support work	General charitable activities	15,500	-
		<u>77,663</u>	<u>31,667</u>

THE CELLAR TRUST

Notes to the Financial Statements - continued  
for the Year Ended 31st March 2022

6. OTHER INCOME

	31/3/22	31/3/21
	£	£
Gain on sale of tangible fixed assets	2,293	78,422
Coronavirus Job Retention Scheme	-	34,362
	<u>2,293</u>	<u>112,784</u>

7. RAISING FUNDS

Raising donations and legacies

	31/3/22	31/3/21
	£	£
Staff costs	14,025	24,968
Office costs	13	37
Sundries	-	79
Fundraising costs	26,717	31,898
Irrecoverable VAT	4,309	5,551
	<u>45,064</u>	<u>62,533</u>

Other trading activities

	31/3/22	31/3/21
	£	£
Cafe costs	15,732	5,070
Woodwork costs	-	301
Charity shop costs	-	(4,294)
	<u>15,732</u>	<u>1,077</u>

Charity shop costs include dilapidation costs relating to the charity shop in Shipley, which was closed in the year. These costs were accrued at 31/3/20. The final costs were less than the accrual, which has created a negative expenditure line in this financial year.

Aggregate amounts	<u>60,796</u>	<u>63,610</u>
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THE CELLAR TRUST

Notes to the Financial Statements - continued  
for the Year Ended 31st March 2022

8. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 9) £	Support costs (see note 10) £	Totals £
Crises Specialist Support	430,753	-	430,753
Pathway to Employment	332,890	-	332,890
Training and Digital Delivery	245,977	-	245,977
My Wellbeing College	183,521	-	183,521
General charitable activities	504,914	5,792	510,706
	<u>1,698,055</u>	<u>5,792</u>	<u>1,703,847</u>

The expenditure of the charity for the year has been split on an activity basis in line with the Charities SORP (FRS 102) "Accounting and Reporting by Charities".

9. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31/3/22 £	31/3/21 £
Staff costs	1,363,433	1,099,294
Rates and water	(763)	6,306
Insurance	13,999	14,767
Light and heat	16,978	7,942
Telephone	18,578	12,679
Printing, postage and stationery	26,911	8,323
Sundries	474	4
Repairs and maintenance	31,909	30,318
Computer repairs and maintenance	63,247	95,732
Subscriptions	6,642	2,092
Training	4,886	9,429
Motor and travel expenses	1,598	317
Volunteer expenses	373	-
Policy and influence expenditure	-	630
Payroll charges	4,591	3,300
Recruitment costs	5,522	1,456
Professional fees	58,856	50,136
Irrecoverable VAT	12,274	11,747
Client services costs	5,310	473
Restricted - Henry Smith	50,572	86,844
Depreciation	12,665	13,814
Interest payable and similar charges	-	1,949
	<u>1,698,055</u>	<u>1,457,552</u>

THE CELLAR TRUST

Notes to the Financial Statements - continued  
for the Year Ended 31st March 2022

10. SUPPORT COSTS

	Finance	Governance	Totals
	£	costs	£
General charitable activities	1,347	4,445	5,792
	<u>1,347</u>	<u>4,445</u>	<u>5,792</u>

11. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31/3/22	31/3/21
	£	£
Auditors remuneration	4,445	4,802
Depreciation - owned assets	12,665	13,814
Surplus on disposal of fixed assets	(2,293)	(78,422)
	<u>14,817</u>	<u>(60,806)</u>

12. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

13. STAFF COSTS

	31/3/22	31/3/21
	£	£
Wages and salaries	1,255,144	1,023,876
Social security costs	88,296	70,498
Other pension costs	34,018	29,888
	<u>1,377,458</u>	<u>1,124,262</u>

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

	31/3/22	31/3/21
Direct charitable work	64	41
Management / Administration	5	4
	<u>69</u>	<u>45</u>

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

The average head count in the year was 69 (2021 : 56).

**THE CELLAR TRUST**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2022**

**13. STAFF COSTS - continued**

The key management of the charity have been identified as the below:

Kim Shutler	-	Chief Executive
Michael Tomlinson	-	Head of Finance
Heather Tattersall	-	Director of Client Services (Jobshare)
Linda Haynes	-	Director of Client Services (Jobshare)
Helen Horsman	-	Director of Operations

The aggregate remuneration, including employers national insurance, pensions and other benefits of these key management is £189,348 (2021 : £160,866).

The remuneration of the key management team is set and reviewed annually by the board of trustees.

**14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	1,340,732	183,906	1,524,638
<b>Charitable activities</b>			
My Wellbeing College	574	-	574
General charitable activities	31,093	-	31,093
Investment income	70,778	-	70,778
Other income	112,784	-	112,784
<b>Total</b>	<u>1,555,961</u>	<u>183,906</u>	<u>1,739,867</u>
<b>EXPENDITURE ON</b>			
Raising funds	63,610	-	63,610
<b>Charitable activities</b>			
Crises Specialist Support	291,276	76,946	368,222
Pathway to Employment	243,038	10,437	253,475
Training and Digital Delivery	122,565	44,404	166,969
My Wellbeing College	292,385	-	292,385
General charitable activities	366,779	15,030	381,809
<b>Total</b>	<u>1,379,653</u>	<u>146,817</u>	<u>1,526,470</u>
<b>NET INCOME</b>	176,308	37,089	213,397

THE CELLAR TRUST

Notes to the Financial Statements - continued  
for the Year Ended 31st March 2022

14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	694,638	19,038	713,676
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>870,946</u>	<u>56,127</u>	<u>927,073</u>

The numbers above represent the comparative statement of financial activities as at 31 March 2021.

15. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST OR VALUATION</b>					
At 1st April 2021	538,753	31,022	83,670	65,411	718,856
Disposals	-	(31,022)	-	-	(31,022)
Revaluations	(38,752)	-	-	-	(38,752)
At 31st March 2022	<u>500,001</u>	<u>-</u>	<u>83,670</u>	<u>65,411</u>	<u>649,082</u>
<b>DEPRECIATION</b>					
At 1st April 2021	168,662	31,022	82,994	56,334	339,012
Charge for year	6,667	-	676	5,322	12,665
Eliminated on disposal	-	(31,022)	-	-	(31,022)
Revaluation adjustments	(168,662)	-	-	-	(168,662)
At 31st March 2022	<u>6,667</u>	<u>-</u>	<u>83,670</u>	<u>61,656</u>	<u>151,993</u>
<b>NET BOOK VALUE</b>					
At 31st March 2022	<u>493,334</u>	<u>-</u>	<u>-</u>	<u>3,755</u>	<u>497,089</u>
At 31st March 2021	<u>370,091</u>	<u>-</u>	<u>676</u>	<u>9,077</u>	<u>379,844</u>

THE CELLAR TRUST

Notes to the Financial Statements - continued  
for the Year Ended 31st March 2022

15. TANGIBLE FIXED ASSETS - continued

Cost or valuation at 31st March 2022 is represented by:

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
Valuation in 2022	(38,752)	-	-	(38,752)
Cost	<u>538,753</u>	<u>83,670</u>	<u>65,411</u>	<u>687,834</u>
	<u>500,001</u>	<u>83,670</u>	<u>65,411</u>	<u>649,082</u>

If freehold and buildings had not been revalued they would have been included at the following historical cost:

	31/3/22 £	31/3/21 £
Cost	<u>538,753</u>	<u>-</u>
Aggregate depreciation	<u>173,297</u>	<u>-</u>
Value of land in freehold land and buildings	<u>147,896</u>	<u>-</u>

Freehold land and buildings were valued on an open market basis on 11th March 2022 by Hayfield Robinson Property Consultants.

16. STOCKS

	31/3/22 £	31/3/21 £
Finished goods	<u>650</u>	<u>1,150</u>

17. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/22 £	31/3/21 £
Trade debtors	260,751	370,219
Prepayments	15,773	14,405
Accrued Income	1,997	25,274
	<u>278,521</u>	<u>409,898</u>

THE CELLAR TRUST

Notes to the Financial Statements - continued  
for the Year Ended 31st March 2022

18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/22	31/3/21
	£	£
Trade creditors	42,034	23,109
Social security and other taxes	147	165
VAT	25,403	28,883
Pension fund	432	7,619
Wages control account	(150)	-
Accruals	16,474	27,522
Deferred income	251,480	269,634
	<u>335,820</u>	<u>356,932</u>

19. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31/3/22	31/3/21
	£	£
Within one year	672	672
Between one and five years	392	1,064
	<u>1,064</u>	<u>1,736</u>

20. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	31/3/22 Total funds	31/3/21 Total funds
	£	£	£	£
Fixed assets	497,089	-	497,089	379,844
Current assets	906,723	487,749	1,394,472	904,161
Current liabilities	(330,855)	(4,965)	(335,820)	(356,932)
	<u>1,072,957</u>	<u>482,784</u>	<u>1,555,741</u>	<u>927,073</u>

THE CELLAR TRUST

Notes to the Financial Statements - continued  
for the Year Ended 31st March 2022

21. MOVEMENT IN FUNDS

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
<b>Unrestricted funds</b>				
General fund	581,231	202,086	(166,174)	617,143
Designated fund - Reinvestment	203,692	-	129,909	333,601
Designated fund - Redundancy	46,644	-	25,569	72,213
Designated fund - Refurbishment	39,379	-	10,621	50,000
	<u>870,946</u>	<u>202,086</u>	<u>(75)</u>	<u>1,072,957</u>
<b>Restricted funds</b>				
ARG Fund	-	14,450	-	14,450
Barclays Transition (HOPE)	-	77,100	-	77,100
CAF Resilience Fund (HOPE)	-	209,663	-	209,663
Evan Cornish Foundation	8,592	(8,592)	-	-
Henry Smith Foundation	16,950	(13,209)	-	3,741
MIND	25,126	(25,126)	-	-
The National Lottery Community Fund - Covid 19 Emergency Mental Health Response (ID: 20126573)	134	-	-	134
National Lottery Community Fund - Reaching Communities	-	25,346	-	25,346
Morrisons Foundation	(75)	-	75	-
Omicron	-	5,191	-	5,191
Parents Online	-	27,656	-	27,656
Percy Bilton Charity	1,622	(1,571)	-	51
Post Community Trust	3,778	(3,778)	-	-
Power to Change	-	10,143	-	10,143
Shipleigh Towns Fund	-	109,309	-	109,309
	<u>56,127</u>	<u>426,582</u>	<u>75</u>	<u>482,784</u>
<b>TOTAL FUNDS</b>	<u>927,073</u>	<u>628,668</u>	<u>-</u>	<u>1,555,741</u>

THE CELLAR TRUST

Notes to the Financial Statements - continued  
for the Year Ended 31st March 2022

21. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	1,585,822	(1,513,645)	129,909	202,086
<b>Restricted funds</b>				
ARG Fund	14,450	-	-	14,450
Barclays Transition (HOPE)	100,000	(22,900)	-	77,100
CAF Resilience Fund (HOPE)	266,190	(56,527)	-	209,663
Evan Cornish Foundation	-	(8,592)	-	(8,592)
Henry Smith Foundation	12,500	(25,709)	-	(13,209)
Infection Control and Testing	6,422	(6,422)	-	-
MIND	-	(25,126)	-	(25,126)
National Lottery Community Fund - Reaching Communities	41,537	(16,191)	-	25,346
Omicron	6,933	(1,742)	-	5,191
Parents Online	59,998	(32,342)	-	27,656
Percy Bilton Charity	1	(1,572)	-	(1,571)
Post Community Trust	-	(3,778)	-	(3,778)
Power to Change	15,000	(4,857)	-	10,143
Royal Voluntary Service	10,000	(10,000)	-	-
Shipley Towns Fund	118,940	(9,631)	-	109,309
Stone Foundation (Data Systems)	25,609	(25,609)	-	-
	<u>677,580</u>	<u>(250,998)</u>	<u>-</u>	<u>426,582</u>
<b>TOTAL FUNDS</b>	<u><u>2,263,402</u></u>	<u><u>(1,764,643)</u></u>	<u><u>129,909</u></u>	<u><u>628,668</u></u>

THE CELLAR TRUST

Notes to the Financial Statements - continued  
for the Year Ended 31st March 2022

21. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/20 £	Net movement in funds £	Transfers between funds £	At 31/3/21 £
<b>Unrestricted funds</b>				
General fund	224,246	176,308	180,677	581,231
Designated fund - Property	470,392	-	(470,392)	-
Designated fund - Reinvestment	-	-	203,692	203,692
Designated fund - Redundancy	-	-	46,644	46,644
Designated fund - Refurbishment	-	-	39,379	39,379
	<u>694,638</u>	<u>176,308</u>	<u>-</u>	<u>870,946</u>
<b>Restricted funds</b>				
Awards for All - Community Cafe Heroes (Project ID : 0010369622)	9,401	(9,401)	-	-
Discovery Foundation	1,036	(1,036)	-	-
Evan Cornish Foundation	-	8,592	-	8,592
Henry Smith Foundation	2,378	14,572	-	16,950
Liz and Terry Bramall Foundation	3,030	(3,030)	-	-
MIND	-	25,126	-	25,126
The National Lottery Community Fund - Covid 19 Emergency Mental Health Response (ID: 20126573)	-	134	-	134
Morrison's Foundation	-	(75)	-	(75)
Percy Bilton Charity	3,193	(1,571)	-	1,622
Post Community Trust	-	3,778	-	3,778
	<u>19,038</u>	<u>37,089</u>	<u>-</u>	<u>56,127</u>
<b>TOTAL FUNDS</b>	<u><u>713,676</u></u>	<u><u>213,397</u></u>	<u><u>-</u></u>	<u><u>927,073</u></u>

THE CELLAR TRUST

Notes to the Financial Statements - continued  
for the Year Ended 31st March 2022

21. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	1,555,961	(1,379,653)	176,308
<b>Restricted funds</b>			
Awards for All - Community Cafe Heroes (Project ID : 0010369622)	-	(9,401)	(9,401)
Discovery Foundation	-	(1,036)	(1,036)
The Edward Gostling Foundation	4,801	(4,801)	-
Evan Cornish Foundation	8,592	-	8,592
Henry Smith Foundation	25,001	(10,429)	14,572
Liz and Terry Bramall Foundation	-	(3,030)	(3,030)
MIND	49,656	(24,530)	25,126
The National Lottery Community Fund - Covid 19 Emergency Mental Health Response (ID: 20126573)	73,696	(73,562)	134
Morrisons Foundation	14,998	(15,073)	(75)
Percy Bilton Charity	-	(1,571)	(1,571)
Post Community Trust	7,162	(3,384)	3,778
	<u>183,906</u>	<u>(146,817)</u>	<u>37,089</u>
<b>TOTAL FUNDS</b>	<u><u>1,739,867</u></u>	<u><u>(1,526,470)</u></u>	<u><u>213,397</u></u>

THE CELLAR TRUST

Notes to the Financial Statements - continued  
for the Year Ended 31st March 2022

21. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/20 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
<b>Unrestricted funds</b>				
General fund	224,246	378,394	14,503	617,143
Designated fund - Property	470,392	-	(470,392)	-
Designated fund - Reinvestment	-	-	333,601	333,601
Designated fund - Redundancy	-	-	72,213	72,213
Designated fund - Refurbishment	-	-	50,000	50,000
	<u>694,638</u>	<u>378,394</u>	<u>(75)</u>	<u>1,072,957</u>
<b>Restricted funds</b>				
ARG Fund	-	14,450	-	14,450
Awards for All - Community Cafe Heroes (Project ID : 0010369622)	9,401	(9,401)	-	-
Barclays Transition (HOPE)	-	77,100	-	77,100
CAF Resilience Fund (HOPE)	-	209,663	-	209,663
Discovery Foundation	1,036	(1,036)	-	-
Henry Smith Foundation	2,378	1,363	-	3,741
Liz and Terry Bramall Foundation	3,030	(3,030)	-	-
The National Lottery Community Fund - Covid 19 Emergency Mental Health Response (ID: 20126573)	-	134	-	134
National Lottery Community Fund - Reaching Communities	-	25,346	-	25,346
Morrison's Foundation	-	(75)	75	-
Omicron	-	5,191	-	5,191
Parents Online	-	27,656	-	27,656
Percy Bilton Charity	3,193	(3,142)	-	51
Power to Change	-	10,143	-	10,143
Shipley Towns Fund	-	109,309	-	109,309
	<u>19,038</u>	<u>463,671</u>	<u>75</u>	<u>482,784</u>
<b>TOTAL FUNDS</b>	<u>713,676</u>	<u>842,065</u>	<u>-</u>	<u>1,555,741</u>

THE CELLAR TRUST

Notes to the Financial Statements - continued  
for the Year Ended 31st March 2022

21. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	3,141,783	(2,893,298)	129,909	378,394
<b>Restricted funds</b>				
ARG Fund	14,450	-	-	14,450
Awards for All - Community Cafe Heroes (Project ID : 0010369622)	-	(9,401)	-	(9,401)
Barclays Transition (HOPE)	100,000	(22,900)	-	77,100
CAF Resilience Fund (HOPE)	266,190	(56,527)	-	209,663
Discovery Foundation	-	(1,036)	-	(1,036)
The Edward Gostling Foundation	4,801	(4,801)	-	-
Evan Cornish Foundation	8,592	(8,592)	-	-
Henry Smith Foundation	37,501	(36,138)	-	1,363
Infection Control and Testing	6,422	(6,422)	-	-
Liz and Terry Bramall Foundation	-	(3,030)	-	(3,030)
MIND	49,656	(49,656)	-	-
The National Lottery Community Fund - Covid 19 Emergency Mental Health Response (ID: 20126573)	73,696	(73,562)	-	134
National Lottery Community Fund - Reaching Communities	41,537	(16,191)	-	25,346
Morrison's Foundation	14,998	(15,073)	-	(75)
Omicron	6,933	(1,742)	-	5,191
Parents Online	59,998	(32,342)	-	27,656
Percy Bilton Charity	1	(3,143)	-	(3,142)
Post Community Trust	7,162	(7,162)	-	-
Power to Change	15,000	(4,857)	-	10,143
Royal Voluntary Service	10,000	(10,000)	-	-
Shipley Towns Fund	118,940	(9,631)	-	109,309
Stone Foundation (Data Systems)	25,609	(25,609)	-	-
	<u>861,486</u>	<u>(397,815)</u>	<u>-</u>	<u>463,671</u>
<b>TOTAL FUNDS</b>	<u>4,003,269</u>	<u>(3,291,113)</u>	<u>129,909</u>	<u>842,065</u>

DESIGNATED FUNDS:-

The trustees have taken the decision in prior years to provide for a designated fund, equivalent to the net book value of land and buildings, incorporating funding historically received for the purposes of property improvements and refurbishments.

THE CELLAR TRUST

Notes to the Financial Statements - continued  
for the Year Ended 31st March 2022

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21. MOVEMENT IN FUNDS - continued

**RESTRICTED FUNDS:-**

**Awards for All (Community Cafe Heroes) :**

a grant originally for café volunteering, which the funder has allowed to be repurposed in supporting Covid affected projects and events

**Discovery Foundation (Santander Grant) :**

a grant for capital purchases in the Catering skill shop

**Evan Cornish Foundation :**

a grant towards our peer support programme

**Henry Smith Foundation :**

granted £90,000 spread over 3 years is for the salary and on-costs of the Horticulture and Woodwork Managers

**Liz and Terry Bramall Foundation :**

after care recovery project in Bradford

**The National Lottery Community Fund : Covid 19 Emergency Mental Health Response :**

a grant to provide additional peer support work to aid people in crises, to also assist in developing virtual peer support and digitisation of courses

**Morrisons Foundation :**

a grant for purchases of IT upgrades and equipment to allow for flexible working to support people in crises

**Percy Bilton Charity :**

a grant for capital purchases in the Woodwork skill shop.

**Post Community Trust :**

a grant to provide Peer Support Crises worker for 15 weeks

22. RELATED PARTY DISCLOSURES

During the year there have been the following transactions with suppliers, who are considered to be related parties of members of the senior management team.

Dale Craven is a member of the close family of a member of the senior management team and has provided repairs and maintenance services to the charity in the year totalling £2,252, the balance owing at the year end was £2,252.

Alexander Church, is a member of the close family of a member of the senior management team and was a director of two suppliers to the charity, MYMUP Digital Ltd, who provided IT services to the charity, and All Star Ents Ltd, that provided consultancy services to the charity.

IT services provided totalled £150, with no balance outstanding at the year end. Consultancy services provided totalled £24,781, with no balance outstanding at the year end.

All related party services provided have been done so under standard commercial terms.

**THE CELLAR TRUST**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2022**

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**23. FRC ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES**

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

**24. POST BALANCE SHEET EVENTS**

Subsequent to the year end there has been a merger of charities, with Bradford Counselling Services, registered charity number 1112779, and Aire Wharfe & Craven Counselling, registered charity number 1176331, merging with The Cellar Trust.

The resolution to agree the merger was passed on 26 May 2022.

**25. ULTIMATE CONTROLLING PARTY**

The charity is under the control of the board of trustees.

**26. LIABILITY OF TRUSTEES**

The company is limited by guarantee and does not have a share capital. Every trustee of The Cellar Trust undertakes to contribute such sum as may be required (not exceeding one pound) to the assets of The Cellar Trust if it should be wound up while he or she is a trustee, or within one year after he or she ceases to be a trustee, for payment of the debts and liabilities of The Cellar Trust contracted before he or she ceases to be a trustee and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributories among themselves.

THE CELLAR TRUST

Detailed Statement of Financial Activities  
for the Year Ended 31st March 2022

	31/3/22 £	31/3/21 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	26,114	38,165
Grants	2,091,708	1,486,473
	<u>2,117,822</u>	<u>1,524,638</u>
<b>Other trading activities</b>		
Fundraising	110	-
<b>Investment income</b>		
Rents received	65,429	70,613
Deposit account interest	85	165
	<u>65,514</u>	<u>70,778</u>
<b>Charitable activities</b>		
Woodwork sales	335	1,576
Catering	35,144	11,375
Charity shop	-	8,355
Training	20,899	-
Consultancy	1,358	-
Other income	4,427	10,361
Peer Support work	15,500	-
	<u>77,663</u>	<u>31,667</u>
<b>Other income</b>		
Gain on sale of tangible fixed assets	2,293	78,422
Coronavirus Job Retention Scheme	-	34,362
	<u>2,293</u>	<u>112,784</u>
<b>Total incoming resources</b>	<u>2,263,402</u>	<u>1,739,867</u>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Wages	14,025	24,968
Carried forward	14,025	24,968

This page does not form part of the statutory financial statements

THE CELLAR TRUST

Detailed Statement of Financial Activities  
for the Year Ended 31st March 2022

	31/3/22 £	31/3/21 £
<b>Raising donations and legacies</b>		
Brought forward	14,025	24,968
Office costs	13	37
Sundries	-	79
Fundraising costs	26,717	31,898
Irrecoverable VAT	4,309	5,551
	<u>45,064</u>	<u>62,533</u>
<b>Other trading activities</b>		
Cafe costs	15,732	5,070
Woodwork costs	-	301
Charity shop costs	-	(4,294)
	<u>15,732</u>	<u>1,077</u>
<b>Charitable activities</b>		
Wages	1,241,119	998,908
Social security	88,296	70,498
Pensions	34,018	29,888
Rates and water	(763)	6,306
Insurance	13,999	14,767
Light and heat	16,978	7,942
Telephone	18,578	12,679
Printing, postage and stationery	26,911	8,323
Sundries	474	4
Repairs and maintenance	31,909	30,318
Computer repairs and maintenance	63,247	95,732
Subscriptions	6,642	2,092
Training	4,886	9,429
Motor and travel expenses	1,598	317
Volunteer expenses	373	-
Policy and influence expenditure	-	630
Payroll charges	4,591	3,300
Recruitment costs	5,522	1,456
Professional fees	58,856	50,136
Irrecoverable VAT	12,274	11,747
Client services costs	5,310	473
Restricted - Henry Smith	50,572	86,844
Depreciation of tangible fixed assets	12,665	13,814
VAT Interest	-	1,949
	<u>1,698,055</u>	<u>1,457,552</u>

This page does not form part of the statutory financial statements

THE CELLAR TRUST

Detailed Statement of Financial Activities  
for the Year Ended 31st March 2022

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	31/3/22	31/3/21
	£	£
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	1,347	506
<b>Governance costs</b>		
Auditors' remuneration	4,445	4,802
Total resources expended	<u>1,764,643</u>	<u>1,526,470</u>
<b>Net income</b>	<u>498,759</u>	<u>213,397</u>

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