

**Report of the Trustees and
Audited Financial Statements
for the Year Ended 31st March 2023
for
THE CELLAR TRUST
(A COMPANY LIMITED BY GUARANTEE)**

BK Plus Audit Ltd
Statutory Auditor
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW

THE CELLAR TRUST

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for the Year Ended 31st March 2023**

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**Report of the Trustees
for the Year Ended 31st March 2023**

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 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 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 4 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, as well as goal focused recovery work for people with a serious mental illness and/or experiences of trauma
- **Wellbeing:** a range of support, activities and training to enhance psychological wellbeing
- **Trust Therapies:** delivering counselling and psychotherapy to help clients explore and cope with a range of emotional challenges

Public benefit

The Charity was constituted in October 1988 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.

Report of the Trustees
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ACHIEVEMENT AND PERFORMANCE

Charitable activities

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

Summary of our Impact and Key Achievements

- We delivered 24,500 sessions to 11,813 people ranging from one off training sessions and brief intervention crisis work to long term case work of up to 18 months. This is more than double than in the previous year.
- At the point of leaving our services:
 - o 96% of our clients reported that they felt supported & listened to
 - o 97% of our clients said they would recommend The Cellar Trust to others
 - o 88% of clients said that their wellbeing had improved since accessing our services
- We raised awareness and improved the skills of 2,963 people across the District and beyond including training 221 people in our Level 3 Peer Support Training.
- Our staffing number has increased from 77 to 105 (full time equivalent of 68 to 72) and in our staff survey, out of those who responded:
 - o 100% reported that they are proud to work for The Cellar Trust and to be part of the work we do.
 - o 95% of our staff agreed that The Cellar Trust has an inclusive culture where they can be themselves.
- We merged with 2 other well established local organisations: Bradford Counselling Services and Aire Wharfe Craven Counselling to create our new Trust Therapies service working with an additional 809 people and delivering 3,838 therapy sessions in the first 8 months after the merger.
- We transitioned from our multi-award-winning Haven crisis service to a new collaborative all age crisis service jointly led with Mind in Bradford - moving from our single site in Shipley to 2 Hubs, 15 crisis cafes and Children and Young People's Overnight Accommodation.
- We secured a new contract to establish the new Reach service with a team of 10 working as part of Community Mental Health Teams in partnership with HALE, Project 6 and Touchstone.
- We won 2 national awards: National Positive Practice in Mental Health Awards in the Peer Support Services category (October 2022) and 2023 GSK IMPACT Award Winner.

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- We secured £3m from Shipley Towns Fund in partnership with HALE to redevelop our Farfield Road site into a new health and wellbeing hub in the community.
- We established a new mini-Hub alongside other VCSE organisations at Central Hall in Keighley which operates alongside our Shipley head office and our staff based in a range of other settings from the 2 acute hospitals, GP surgeries and Community Mental Health teams to Job Centres and our work with West Yorkshire police.

Our services

Pathways to Employment

Pathways to Employment clients access support from secondary services or are on the NHS Severe Mental Illness Register, but not receiving any specialist mental health support. Support is person centred, goal focuses one to one support ranging from pre-employment support to help people to overcome a range of social barriers, to specialist employment and retention work: helping people to move into or retain paid employment. This year we supported 493 people and delivered 3224 sessions of support. 30% of those who accessed the employment support moved into or retained paid employment. This year we have continued our work in the community, integrating with Bradford District NHS Foundation Care Trust (BDCFT) Community Mental Health Teams and Individual Placement Service (IPS). Our work with the Youth Employment Hub has successfully increased the number of younger people accessing the service, with 26% of clients now aged 16-25.

Multi-Agency Support Team (MAST)

MAST is a multi-agency team working with a number of other local charities including Project 6, HALE, Keighley Healthy Living and Carer's Resource. MAST initially support clients via A&E and as in-patients at either Bradford Royal Infirmary or Airedale General Hospital. Our support continues in the community upon discharge. The Cellar Trust provides the mental health peer support element. The service aims to get to root of the challenges people face, seeking to lessen repeat attendance at A&E or longer stays in hospital. This year the team supported 3667 people, delivered 4565 hospital support sessions and 2529 community support sessions. 86% of clients did not re-present at A&E with the same issue. There was a 58% increase in the number of people who reported that they had the tools they needed to manage their distress after accessing MAST,

HOPE (Hold On Pain Ends)

HOPE supports people who have experienced long term and/or complex trauma. Mostly these people find it difficult to engage with other services, perhaps due to mental health services not meeting their expectations, supporting their particular needs or because the way services communicate or are delivered can be re-traumatising for them. This can mean people often access A&E or other blue light services on a regular basis. We deliver intensive peer support, for up to 12 weeks, with a focus on early engagement to build a trusting relationship. HOPE is our first service, fully funded by non-statutory sources. This year the Big Lottery Reaching Communities Fund has provided funding for 3 years, Barclays Foundation short term Covid funding supported the service from for a year to January 2022. This year we supported 364 people and delivered 2,065 sessions of support. 96% of people said their wellbeing improved.

Reach

Reach is our newest service, launching in October 2022. Based in the community, we work alongside Community Mental Health Teams to support people struggling with severe mental illness. We provide one to one support for up to 6 months; identifying personal goals and working together towards achieving them. The goals people identify are very varied depending on where they are in their recovery journey. Our partnerships with HALE, Project 6 and Touchstone has enabled us to embed a range of specialist expertise within the team including Dual Diagnosis workers supporting people who struggle their mental health and substance misuse. HALE provide 'step-down' support to help people access mainstream opportunities and groups following on from their period of support with the team. Within the first six months of delivery we worked with 222 people and delivered 738 sessions of support. 89% of clients said the service helped them to connect with others, 69% said it helped them to be physically active and 74% said it helped them to live life in the moment.

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Crisis support: Haven and Safe Spaces

The Cellar Trust has delivered adult day time crisis support in the form of our Haven service since 2016. This service came to the end of its contract in June 2022. We were successful in our bid as lead provider for the new Safe Spaces contract. This is jointly led with Mind in Bradford. The service has been developed so it is now all-age and includes providing urgent same day support across two main hubs in Bradford and Keighley. We also have 9 other smaller grass roots partners who deliver 15 drop-in crisis support sessions in the community - aiming to improve the reach and engagement. In the period from July 2023, 1788 people were supported through 5974 sessions of support. 100% of referrals were for people experiencing suicidal ideation or self-harm.

Trust Therapies

Trust Therapies, launched in July 2022, was the result of a carefully considered merger between ourselves, Bradford Counselling Services and Aire Wharfe and Craven Counselling Services (AWCC). We deliver counselling and psychotherapy to help clients explore, and cope with, a range of emotional challenges. Clients can access between 6 and 12 sessions. Some clients may be eligible for NHS fully funded sessions, whilst others will contribute on a means tested basis. Sessions are delivered by a mix of qualified therapists and volunteers, as well as supervised placement students. Developing the mental health work force for the future is something we are very passionate about and proud of. In the 8 months of delivery (July 2022-March 2023) we delivered 3,838 sessions of therapy to 809 different people across Bradford District and Craven. 99% of clients reported excellent improvement in their wellbeing following therapy, 98% of clients improved ability to cope with anxiety and depression, 97% of clients reported that their therapy helped them to return to work or education.

Training

This year we have delivered a number of contracts aiming to work with individuals who want to better understand and manage their own mental health as well as organisations who want to introduce mental health support for their work force as well as help their organisation better understand mental health and how it can affect those they serve. We have worked with 25 local organisations to design and deliver training, incorporating a range of expertise including neurodiversity and trauma informed practice. This year we have delivered courses to 2,963 people ranging from brief sessions introducing topics such as suicide prevention and low mood to longer courses around mental health awareness. People who accessed our training reported an average 30% increase in outcomes. In addition 1409 individuals registered on our Living Well E-Learning Platform. The majority of this funding has now come to an end (March 2023) however we continue to deliver training to West Yorkshire Police and as part of our work with Bradford District Care Trust IAPT Service.

Our OCN Level 3 accredited Peer Support training has continued to grow in popularity and has been commissioned by local organisations as well as organisations as far as Wales, Northern Island and Scotland. With support from Charities Aid Foundation (CAF) this year we have also had a focus on training Cellar Trust clients and people in the community so that they are able to move into peer support roles themselves. This year we delivered 47 courses to 221 attendees including 54 clients.

Our smaller services

As part of our commitment to delivering services close to where people live, over recent years, we have been developing our partnership work with a range of other Voluntary and Community Sector organisations to deliver services often in specific local areas. This year we have had smaller elements of deliver as part of the Wharfe Valley Pathways and Keighley Pathways Services, a dual diagnosis worker working as part of the Project 6 Third Place service focusing on working with people who are street drinkers, and SMI-LE which is a multi-agency service providing short term emotional support and signposting for people waiting for support from Community Mental Health Teams.

Peer Support Groups

Funded through CAF Covid Relief funding, our peer support groups have been delivered to offer individuals the opportunity to connect with others and share their experiences and journey. In addition to delivering our 8 week peer support groups in-house at our Shipley site, a key focus for our work this year has been reaching into different locations and communities in new ways - working in partnership with different community based organisations and delivering in partnership. This year we delivered 163 peer support groups with 555 attendances.

**Report of the Trustees
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Profile and influence

This year we won a GSK Kings Fund Impact Award and a Positive Practice in Mental Health Award for Peer Support.

Kim Shutler (CEO) continued to play a prominent position in the Bradford District and Craven Voluntary and Community Sector and, until September 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 until 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.

Continuing to develop as a thriving, sustainable and impactful organisation

The year saw major changes at Board level. Michael James our expert Chair, Kenneth Priestley the longest serving Board Member and active volunteer, Christian Richmond and Samantha Rouse all stood down, our heartfelt thanks to all. Our thanks also to Laura Flatman who agreed to stand in as acting Chair and oversaw a major recruitment of new Trustees. This influx of new Board members with a very diverse skill set has enlivened Board meetings and populated a new sub-committee structure of Finance and Audit Committee, and People and Organisational Diversity Committee. After a period of review and reflection a new Chair, Anthony Waddington, was appointed in July 2023.

The Cellar Trust experienced another year of financial growth, for more details of which see below in the Financial Review. However, as well as growing, The Cellar Trust substantially increased its organizational learning and capacity in taking on a number of opportunities and challenges.

The Cellar Trust has led substantial partnership work streams (Safe Spaces) and completed the feasibility stage of Shipley Towns Fund capital bid (grant agreement for balance of £2.85M signed September 2023). These business opportunities, as well as securing a new contract with BDMC have resulted in TUPE transfers from 4 different organisations in the past year and have led to substantial learning in relation to TUPE issues, especially in relation to taking on pension liabilities for transferred staff. This has also led to The Cellar Trust becoming a member of the West Yorkshire Pension Fund under the umbrella of BMDC, as well as NHS Pension Scheme after receiving specialist advice.

The merger with Bradford Counselling Services (BCS) and Aire Wharfe and Craven Counselling Services (AWCC) involved substantial joint due diligence work, both at Governance level and financially, with the ensuing harmonization of financial systems. Merger in the charitable world has had a fraught history and we are proud to report a smooth transition, on behalf of all three organisations involved.

The Cellar Trust completed its transition to Xero as its main management accounting package during the year with expert support from Neal Trup and Locality, which has been a key aspect of our continuous improvement in our financial management.

The planned development of a Health and Wellbeing Campus on the Farfield Road site, in partnership with local charity HALE and under aegis of the Shipley Towns Fund Board, has involved close partnership working with substantial public consultation. The feasibility stage threw up potential issues around VAT and clawback: specialist expert advice was required to allow The Cellar Trust Board to complete the grant agreement with confidence.

So, as well as a year of financial growth it has been a year of substantial organizational learning and capacity development for both the Board and the Staff team.

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HR

- Alongside the growth in our organisations and the service we deliver, this year has seen a large increase in our staff team as well as the different staffing models we have in place. As a result of 2 mergers, and 2 major new contracts, our staffing number has increased from 77 to 105 (full time equivalent of 68 to 72). In addition to this we have an increased number of Bank and Associate colleagues, with around 30 Therapy associates in our new Trust Therapy service.
- With the growth in staffing, it has been crucial to continue to develop our HR infrastructure which has included increased investment in HR staffing with the appointment of our first People Director, as well as continued development of our policies, and management systems.

We passionately believe that in order to deliver high quality services, we need to create a working environment where our colleagues can stay well, thrive and deliver to the best of their abilities. The majority of our colleagues have their own lived experience of mental health difficulties and over recent years we have developed our culture and support mechanisms to enable people to bring their whole selves to work. This means we have a range of wellbeing mechanisms in place which we continually review. We also have a high percentage of colleagues who work flexibly and/or part-time. In this year's staff survey 100% of respondents are proud to work for The Cellar Trust and to be part of the work we do, 99% of respondents know what is expected of them at work and understand how their work and role contributes to The Cellar Trust and 97% of respondents agreed that at work their culture, background and beliefs are respected.

Continuing our Equity, Diversity and Inclusion work has also been a key area of focus this year. This has included rolling out mandatory training in unconscious bias and cultural competence, as a well as continued improvement of the accessibility of our recruitment processes.

The Board has made a firm commitment to paying real living wage and were also very conscious of the impact of the cost of living crisis as well as the fact that some of our salaries were benchmarking low. At the end of the year 2022/23 we carried out a substantial pay and organisational structure review which has led to real increases, however, we remain aware that for many of our part time staff, take home pay remains low.

Community development

The Cellar Trust is proud to be based in Bradford which has rich diversity and cultural heritage. A key focus of our work is tackling the health inequalities in our communities which means that this year we have continued to develop our work to improve reach and engagement. With support from CAF Bank, the focus of this year has been on starting the work, listening carefully and taking meaningful action where we can. We are using our insight to make changes to the way people access our services, service models and pathways, and communications and marketing. We have also continued to ensure that we invest capacity and resource in our partnership working which is reflected in the design of all of our new contracts and the use of our income this year.

Estates, IT and data

- 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 were undertaken to refurbish a building to create the new Children and Young People's Safe Space overnight accommodation which opened in August 2022. We also established a new Hub for delivery of our work at Central Hall in Keighley.

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- 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, this period has been focused on the development of the business plan and outline designs for the development of our Farfield Road site. Works will begin in early 2024.

With continued support from the Stone Family Foundation, The Cellar Trust has been able to continue its programme of work aiming to improve its collection, quality and use of data and insight across the organisation.

FINANCIAL REVIEW

Review of financial position

The Cellar Trust has experienced another year of growth with income up from income £2,69M to £3.2M an increase of 19% on the prior year. As budgeted given prior year's success in attracting restricted grant funding, the organisation reported an overall loss in the Statement of Financial Activities loss of £208K, a loss of £240K on restricted grant funds and a modest surplus of £ 32K on unrestricted income.

The Cellar Trust has a successful year both in terms of renewing or winning new contracts for service delivery and new grants for service innovation and development. Growth was due to a new contract as Lead provider for the £1.2M annual Safe Spaces (NHS Integrated Care Board), Reach (Bradford Council) at a value of £485K annually, and to the merger with the 2 smaller counselling agencies which has introduced a new diverse income stream of £465K.

The Cellar Trust continues to attract extremely welcome grant funding for its core development from the Stone Family Foundation of £115K per annum, which in June 2023 has been recently extended for a further 3 years, Garfield Weston of £34K per annum for 3 years, Forrester Family of £25K per annum and the Henry Smith Foundation in April 2023 awarded the Charity a grant of £176K over three years. This institutional support for the Cellar Trust as it continues to grow allows for an attention to detail and quality to which we are committed.

The Cellar Trust also completed the feasibility stage of its partnership bid with Hale for capital funding to remodel the Farfield Road site into a Health and Wellbeing Campus. The main grant agreement for the balance of £2.85M was signed in September 2023 with the main capital works being planned for 2024-the precise pace of this spend will affect the SOFA of the Cellar Trust over the next 2 financial years: the Board has established a Build sub-committee to oversee the capital build.

Reserves remain strong. While the headline balance sheet figure for net assets has fallen this is due to planned expenditure of restricted reserves, the unrestricted total shows a modest growth. 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 Health and Care Partnership (now via the West Yorkshire Integrated Care System), Bradford District Care Foundation Trust, and City of Bradford Metropolitan District Council: a total of £1.7M. 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 core grant support from The Stone Family Foundation, The Forrester Family Trust and Garfield Weston Foundation, a detailed analysis of our donations and grants is shown in Note 2.

Report of the Trustees
for the Year Ended 31st March 2023

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 the 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 2023, the levels of unrestricted and designated reserves required to meet these needs have been calculated as:

	<u>31.3.23</u>
	£
General Fund	557,039
Designated - Reinvestment	333,601
Designated - Redundancy	164,644
Designated - Infrastructure	50,000
Designated - Therapy	207,852
Total General Funds	<u><u>1,313,136</u></u>

To support the continued growth of the Charity, the Board will continue to try and maintain unrestricted reserves to cover several months operating costs. The current unrestricted reserves cover 5 months of operating costs. However, with unrestricted reserves the Board considers it appropriate to designate certain amounts against certain eventualities.

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 Programme over 2 years, and the revaluation gain on Fairfield Road.

The designated Therapy reserve is to continue supporting therapy services in the area and represents the value of each Charity as at 31 March 2022.

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

The designated infrastructure 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.

Going concern

Trustees and the Senior Leadership team have reviewed the current financial position of The Cellar Trust, prepared a detailed budget for 2023/2024 based on known sources of income, looked at 3 years forecasts, and a detailed cash flow to November 2024, and after due consideration consider that it is appropriate to prepare financial statements on a going concern basis.

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FUTURE PLANS

The coming year will see the next phase of the Shipley Towns Fund development. Our vision is an integrated hub in the heart of the Shipley community which brings together a range of holistic health and wellbeing provision, delivered by different partner organisations to meet the needs of residents of Shipley and surrounding areas. The Hub will be the home to a range of provision ranging from mental health support delivered by The Cellar Trust and Bradford District Foundation Care Trust, HALE as the Shipley Anchor and lead for the Shipley Wellbeing Network, as well as space with the potential to host varied and holistic health and wellbeing activities. We envisage a mixture of core tenants delivering services as well as a menu of varying activities led and delivered by local residents and community groups.

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.

The Cellar Trust is operating in a challenging economic climate which is having a significant impact on the finances of the public sector as well as the Voluntary, Community and Social Enterprise Sector.

Following this period of growth and development The Cellar Trust will have a focus on developing its policies, processes and systems so that they are commensurate with the size of the organisation and are maximising 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 and our Data and Insight improvement programme.

In the light of the changes following the pandemic, the economic climate and cost of living crisis, The Cellar Trust will be redeveloping its strategy in the coming year.

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.

Following the resignation of The Cellar Trust's long-term Chair Michael James in 2022, his long-standing Vice Chair Laura Flatman agreed to take on the role of Chair on an interim basis to allow for a considered approach to finding a new Chair. After undertaking a skills audit and redevelopment of our recruitment process, we also appointed a number of new Trustees: Professor Uduak Archibong, Melvyn Ingleson, Shehla Khalid, Samantha McClean and Andra Gabriella Voinea. Following an external recruitment process, in June 2023 and we welcomed Anthony Waddington as the new Chair of Trustees in July 2023.

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

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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 program 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

The Old School
Fairfield Road
Shipley
West Yorkshire
BD18 4QP

Report of the Trustees
for the Year Ended 31st March 2023

Trustees

U E Archibong (appointed 19/7/22)
R J Carroll
J Cheikh (appointed 19/7/22) (resigned 16/1/23)
L Flatman
M J Ingleson (appointed 19/7/22)
A Karim (resigned 2/11/22)
S Khalid (appointed 19/7/22)
M James (resigned 19/7/22)
S Mclean (appointed 19/7/22)
K Priestley (resigned 10/5/22)
C Richmond (resigned 19/7/22)
H M Rolo
S Rouse (resigned 10/10/23)
A G Voinea (appointed 19/7/22)
A J Waddington (appointed 17/7/23)

The following trustees hold the office of:

Chair	-	M James (to 19/7/22)
	-	A Waddington (from 17/7/23)
Acting Chair	-	L Flatman (from 1/8/22 to 17/7/23)
Vice Chair	-	L Flatman (to 31/7/22)
Treasurer	-	H Rolo

Auditors

BK Plus Audit Ltd
Statutory Auditor
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

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.

Report of the Trustees
for the Year Ended 31st March 2023

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, BK Plus Audit Ltd, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 17/11/23 and signed on its behalf by:


.....
A J Waddington - Trustee

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

Opinion

We have audited the financial statements of The Cellar Trust (the 'charitable company') for the year ended 31st March 2023 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 2023 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 24 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)**

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)**

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)**

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. 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 BK Plus Audit Ltd
Statutory Auditor
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW



Date: 17 November 2023

THE CELLAR TRUST

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31st March 2023

	Notes	Unrestricted funds £	Restricted funds £	31/3/23 Total funds £	31/3/22 Total funds as restated £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	1,082,207	1,479,914	2,562,121	2,117,822
Charitable activities					
General charitable activities	5	65,604	-	65,604	73,236
Crises Specialist Support		36,794	-	36,794	-
Therapy Services		465,710	-	465,710	426,980
My Wellbeing College		4,935	-	4,935	4,427
Other trading activities	3	-	-	-	110
Investment income	4	69,788	-	69,788	65,529
Other income	6	-	-	-	2,293
Total		1,725,038	1,479,914	3,204,952	2,690,397
EXPENDITURE ON					
Raising funds	7	43,955	-	43,955	60,796
Charitable activities					
General charitable activities	8	182,516	565,352	747,868	510,707
Communities and Peer Support		352,313	9,271	361,584	-
Complex Support		279,472	237,777	517,249	-
Crises Specialist Support		36,794	819,560	856,354	430,753
Pathway to Employment		194,036	18,089	212,125	332,890
Therapy Services		416,807	70,611	487,418	400,928
Training and Digital Delivery		186,071	-	186,071	245,977
My Wellbeing College		-	-	-	183,521
Total		1,691,964	1,720,660	3,412,624	2,165,572
NET INCOME/(EXPENDITURE)		33,074	(240,746)	(207,672)	524,825
Transfers between funds	22	(749)	749	-	-
Other recognised gains/(losses)					
Gains on revaluation of fixed assets		-	-	-	129,909
Net movement in funds		32,325	(239,997)	(207,672)	654,734
RECONCILIATION OF FUNDS					
Total funds brought forward		1,280,809	507,784	1,788,593	1,133,859
TOTAL FUNDS CARRIED FORWARD		1,313,134	267,787	1,580,921	1,788,593

The notes form part of these financial statements

THE CELLAR TRUST (REGISTERED NUMBER: 02304802)

Statement of Financial Position
31st March 2023

	Notes	31/3/23 £	31/3/22 as restated £
FIXED ASSETS			
Tangible assets	16	487,677	499,441
CURRENT ASSETS			
Stocks	17	918	650
Debtors: amounts falling due within one year	18	649,816	301,148
Cash at bank and in hand		1,166,272	1,346,121
		<u>1,817,006</u>	<u>1,647,919</u>
CREDITORS			
Amounts falling due within one year	19	(723,762)	(358,767)
		<u>1,093,244</u>	<u>1,289,152</u>
NET CURRENT ASSETS			
		<u>1,580,921</u>	<u>1,788,593</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>1,580,921</u>	<u>1,788,593</u>
NET ASSETS			
		<u>1,580,921</u>	<u>1,788,593</u>
FUNDS	22		
Unrestricted funds:			
General fund		557,039	617,143
General fund - AWC		-	134,762
General fund - BCS		-	73,090
Designated fund - Reinvestment		333,601	333,601
Designated fund - Redundancy		164,644	72,213
Designated fund - Infrastructure		50,000	50,000
Designated fund - Therapy		207,852	-
		<u>1,313,136</u>	<u>1,280,809</u>
Restricted funds		<u>267,785</u>	<u>507,784</u>
TOTAL FUNDS		<u>1,580,921</u>	<u>1,788,593</u>

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

The financial statements were approved by the Board of Trustees and authorised for issue on 17/11/23 and were signed on its behalf by:



A J Waddington - Trustee

The notes form part of these financial statements

THE CELLAR TRUST

Statement of Cash Flows
for the Year Ended 31st March 2023

	Notes	31/3/23 £	31/3/22 as restated £
Cash flows from operating activities			
Cash generated from operations	1	(185,963)	850,615
Net cash (used in)/provided by operating activities		(185,963)	850,615
Cash flows from investing activities			
Purchase of tangible fixed assets		(956)	-
Sale of tangible fixed assets		-	2,293
Interest received		7,070	100
Net cash provided by investing activities		6,114	2,393
Change in cash and cash equivalents in the reporting period		(179,849)	853,008
Cash and cash equivalents at the beginning of the reporting period		1,346,121	493,113
Cash and cash equivalents at the end of the reporting period		1,166,272	1,346,121

The notes form part of these financial statements

THE CELLAR TRUST

Notes to the Statement of Cash Flows
for the Year Ended 31st March 2023

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES	31/3/23	31/3/22 as restated
	£	£
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(207,672)	524,825
Adjustments for:		
Depreciation charges	12,720	14,713
Profit on disposal of fixed assets	-	(2,293)
Interest received	(7,070)	(100)
(Increase)/decrease in stocks	(268)	500
(Increase)/decrease in debtors	(348,668)	311,135
Increase in creditors	364,995	1,835
Net cash (used in)/provided by operations	<u>(185,963)</u>	<u>850,615</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/22	Cash flow	At 31/3/23
	£	£	£
Net cash			
Cash at bank and in hand	1,346,121	(179,849)	1,166,272
	<u>1,346,121</u>	<u>(179,849)</u>	<u>1,166,272</u>
Total	<u>1,346,121</u>	<u>(179,849)</u>	<u>1,166,272</u>

The notes form part of these financial statements

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 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 2023

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
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.

The Charity joined the NHS and Local Government Scheme for staff who have been TUPE'd.

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 2023

2. DONATIONS AND LEGACIES - continued

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

	31/3/23	31/3/22 as restated
	£	£
Airedale NHS	-	18,332
The Archer Trust	-	1,500
Barclays	-	100,000
Bradford Clinical Commissioning Group - Haven	76,059	264,159
Bradford Clinical Commissioning Group - Pathways to Employment	-	171,082
Bradford Clinical Commissioning Group - Transformation Fund	-	45,000
Bradford District Care Foundation Trust	190,183	19,000
Bradford District Care Foundation Trust - My Wellbeing College : Assessment Hub	14,267	150,021
Bradford District Care Foundation Trust - My Wellbeing College : Telehealth Services	-	29,133
Bradford Teaching Hospitals	22,500	-
CAF	95,397	266,190
City of Bradford MDC - CRF	21,000	8,000
City of Bradford MDC - Disability grants	9,880	-
City of Bradford MDC - Health and Wellbeing Hub : Mental Health Training	242,364	149,966
City of Bradford MDC - Local Authority Funding	235,721	102,272
Co-Operative Local Fund	4,078	2,711
Denton Trust	-	10,000
Equality Together	-	7,185
European Social Investment Fund (ESIF)	19,232	77,775
The Forrester Family Trust	25,000	25,000
Garfield Weston Foundation	34,000	-
The Harry and Mary Foundation	5,000	5,000
Haven	-	10,000
Health Education England	48,790	69,790
Henry Smith Foundation	-	12,500
Keighley Community Foundation - Power to Change	15,000	15,000
Ken and Edna Morrison Charitable Trust	15,000	-
Kickstart	16,640	19,078
Locality	-	1,000
MIND	27,112	-
Morrison's Foundation	-	59,998
NHS West Yorkshire - ICB	915,000	-
The National Lottery Community Fund - Check In	9,271	-
The National Lottery Community Fund - Reaching Communities (ID: 20167786)	82,864	41,537
Omicron Support Fund	-	6,933
Project 6	223,870	168,984
Royal Voluntary Service	-	10,000
ShIPLEY Town Fund	31,060	118,940
Souter Charitable Trust	5,000	-
The Stone Family Foundation	102,672	105,622
The VCS Alliance	23,399	-
West Yorkshire Police	19,292	-

THE CELLAR TRUST

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

2. DONATIONS AND LEGACIES - continued			
Forum Central		1,500	-
		<u>2,531,151</u>	<u>2,091,708</u>
3. OTHER TRADING ACTIVITIES		31/3/23	31/3/22 as restated
		£	£
Fundraising		-	110
		<u>-</u>	<u>110</u>
4. INVESTMENT INCOME		31/3/23	31/3/22 as restated
		£	£
Rents received		62,718	65,429
Deposit account interest		7,070	100
		<u>69,788</u>	<u>65,529</u>
5. INCOME FROM CHARITABLE ACTIVITIES		31/3/23	31/3/22 as restated
	Activity	£	£
Woodwork sales	General charitable activities	-	335
Catering	General charitable activities	31,286	35,144
Training	General charitable activities	29,635	20,899
Consultancy	General charitable activities	-	1,358
Other income	General charitable activities	796	-
Peer Support work	General charitable activities	3,887	15,500
Staff costs recharges	Crises Specialist Support	36,794	-
BCS Sales	Therapy Services	127,086	161,399
AWC Sales	Therapy Services	338,624	265,531
Other income	Therapy Services	-	50
Other income	My Wellbeing College	4,935	4,427
		<u>573,043</u>	<u>504,643</u>

THE CELLAR TRUST

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

6. OTHER INCOME

	31/3/23	31/3/22 as restated
	£	£
Gain on sale of tangible fixed assets	-	2,293

7. RAISING FUNDS

Raising donations and legacies

	31/3/23	31/3/22 as restated
	£	£
Staff costs	5,639	14,025
Office costs	6	13
Fundraising costs	18,763	26,717
Irrecoverable VAT	2,993	4,309
	<u>27,401</u>	<u>45,064</u>

Other trading activities

	31/3/23	31/3/22 as restated
	£	£
Cafe costs	<u>16,554</u>	<u>15,732</u>
Aggregate amounts	<u>43,955</u>	<u>60,796</u>

8. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 9) £	Support costs (see note 10) £	Totals £
General charitable activities	739,737	8,131	747,868
Communities and Peer Support	361,584	-	361,584
Complex Support	517,249	-	517,249
Crises Specialist Support	856,354	-	856,354
Pathway to Employment	212,125	-	212,125
Therapy Services	487,418	-	487,418
Training and Digital Delivery	186,071	-	186,071
	<u>3,360,538</u>	<u>8,131</u>	<u>3,368,669</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".

THE CELLAR TRUST

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

9. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31/3/23	31/3/22 as restated
	£	£
Staff costs	1,942,960	1,559,546
Rent, rates and water	21,741	7,045
Insurance	20,591	17,503
Light and heat	9,785	16,978
Telephone	22,730	19,793
Printing, postage and stationery	20,170	27,037
Sundries	2,126	12,253
Repairs and maintenance	81,593	31,909
Computer repairs and maintenance	75,759	63,347
Media and marketing costs	25,812	-
Subscriptions	8,020	6,642
Training	18,799	4,886
Event processing fees	783	-
Clinical supervision costs	7,753	-
Sub-Contractors and collaborative agencies	890,591	172,287
Motor and travel expenses	9,637	1,598
Volunteer expenses	444	373
Payroll charges	4,960	4,591
Recruitment costs	778	5,522
Professional fees	119,210	61,625
Staff wellbeing	2,322	-
Irrecoverable VAT	29,161	12,274
Bad debts	613	1,197
Independent examiners fees	-	1,580
Client services costs	2,307	5,310
Internal recharges	2,785	-
Restricted	26,388	50,572
Depreciation	12,720	14,713
	<u>3,360,538</u>	<u>2,098,581</u>

THE CELLAR TRUST

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

10. SUPPORT COSTS

	Finance	Governance costs	Totals
	£	£	£
General charitable activities	1,445	6,686	8,131
	<u>1,445</u>	<u>6,686</u>	<u>8,131</u>

11. NET INCOME/(EXPENDITURE)

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

	31/3/23	31/3/22 as restated
	£	£
Auditors remuneration	6,686	4,445
Depreciation - owned assets	12,720	14,647
Surplus on disposal of fixed assets	-	(2,293)
	<u>19,426</u>	<u>16,799</u>

12. TRUSTEES' REMUNERATION AND BENEFITS

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

During the financial year, the charity paid £905 for Trustees Indemnity insurance.

Trustees' expenses

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

13. STAFF COSTS

	31/3/23	31/3/22 as restated
	£	£
Wages and salaries	1,766,566	1,451,257
Social security costs	128,454	88,296
Other pension costs	53,579	34,018
	<u>1,948,599</u>	<u>1,573,571</u>

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

	31/3/23	31/3/22 as restated
Direct charitable work	88	62
Management / Administration	17	15
	<u>105</u>	<u>77</u>

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

THE CELLAR TRUST

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

13. STAFF COSTS - continued

The head count at the year end was 105 (2022 : 77).

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

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

The aggregate remuneration, including employers' national insurance, pensions and other benefits of these key management is £219,623 (2022 : £189,348).

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 as restated
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,440,242	677,580	2,117,822
Charitable activities			
General charitable activities	73,236	-	73,236
Therapy Services	290,331	136,649	426,980
My Wellbeing College	4,427	-	4,427
Other trading activities	110	-	110
Investment income	65,529	-	65,529
Other income	2,293	-	2,293
Total	1,876,168	814,229	2,690,397
EXPENDITURE ON			
Raising funds	60,796	-	60,796
Charitable activities			
General charitable activities	329,548	181,159	510,707
Crises Specialist Support	426,975	3,778	430,753
Pathway to Employment	332,890	-	332,890
Therapy Services	275,481	125,447	400,928
Training and Digital Delivery	188,509	57,468	245,977
My Wellbeing College	174,929	8,592	183,521
Total	1,789,128	376,444	2,165,572
NET INCOME	87,040	437,785	524,825
Transfers between funds	3,453	(3,453)	-

THE CELLAR TRUST

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds	Restricted funds	Total funds as restated
	£	£	£
Other recognised gains/(losses)			
Gains on revaluation of fixed assets	129,909	-	129,909
Net movement in funds	220,402	434,332	654,734
RECONCILIATION OF FUNDS			
Total funds brought forward	1,060,406	73,453	1,133,859
TOTAL FUNDS CARRIED FORWARD	<u>1,280,808</u>	<u>507,785</u>	<u>1,788,593</u>

The numbers above represent the comparative statement of financial activities as at 31 March 2022.

15. PRIOR YEAR ADJUSTMENT

The prior year comparative figures have been restated to represent the 'combined' figures of the merged organisations, The Cellar Trust, Bradford Counselling Services and Aire Wharfe and Craven Counselling.

16. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
COST OR VALUATION				
At 1st April 2022	500,001	83,670	71,357	655,028
Additions	-	956	-	956
At 31st March 2023	<u>500,001</u>	<u>84,626</u>	<u>71,357</u>	<u>655,984</u>
DEPRECIATION				
At 1st April 2022	6,667	83,670	65,250	155,587
Charge for year	6,666	319	5,735	12,720
At 31st March 2023	<u>13,333</u>	<u>83,989</u>	<u>70,985</u>	<u>168,307</u>
NET BOOK VALUE				
At 31st March 2023	<u>486,668</u>	<u>637</u>	<u>372</u>	<u>487,677</u>
At 31st March 2022	<u>493,334</u>	<u>-</u>	<u>6,107</u>	<u>499,441</u>

THE CELLAR TRUST

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

16. TANGIBLE FIXED ASSETS - continued

Cost or valuation at 31st March 2023 is represented by:

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
Valuation in 2022	500,001	-	-	500,001
Cost	-	84,626	71,357	155,983
	<u>500,001</u>	<u>84,626</u>	<u>71,357</u>	<u>655,984</u>

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

	31/3/23 £	31/3/22 as restated £
Cost	<u>538,753</u>	<u>538,753</u>
Aggregate depreciation	<u>181,114</u>	<u>173,297</u>
Value of land in freehold land and buildings	<u>147,896</u>	<u>147,896</u>

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

17. STOCKS

	31/3/23 £	31/3/22 as restated £
Finished goods	<u>918</u>	<u>650</u>

18. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/23 £	31/3/22 as restated £
Trade debtors	589,663	262,306
Other debtors	1,332	-
Prepayments	30,309	15,773
Accrued Income	28,512	23,069
	<u>649,816</u>	<u>301,148</u>

THE CELLAR TRUST

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

19. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/23	31/3/22 as restated
	£	£
Trade creditors	83,522	42,034
Social security and other taxes	-	2,039
VAT	6,075	25,403
Pension fund	4,958	432
Wages control account	-	(150)
Accruals	99,327	37,529
Deferred income	529,880	251,480
	<u>723,762</u>	<u>358,767</u>

20. LEASING AGREEMENTS

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

	31/3/23	31/3/22 as restated
	£	£
Within one year	29,394	672
Between one and five years	3,635	392
	<u>33,029</u>	<u>1,064</u>

21. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	Total funds	31/3/22 as restated Total funds
	£	£	£	£
Fixed assets	487,677	-	487,677	499,441
Current assets	1,549,220	267,786	1,817,006	1,647,919
Current liabilities	(723,761)	(1)	(723,762)	(358,767)
	<u>1,313,136</u>	<u>267,785</u>	<u>1,580,921</u>	<u>1,788,593</u>

THE CELLAR TRUST

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

22. MOVEMENT IN FUNDS

	At 1/4/22 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
Unrestricted funds				
General fund	617,143	33,076	(93,180)	557,039
General fund - AWC	134,762	-	(134,762)	-
General fund - BCS	73,090	-	(73,090)	-
Designated fund - Reinvestment	333,601	-	-	333,601
Designated fund - Redundancy	72,213	-	92,431	164,644
Designated fund - Infrastructure	50,000	-	-	50,000
Designated fund - Therapy	-	-	207,852	207,852
	<u>1,280,809</u>	<u>33,076</u>	<u>(749)</u>	<u>1,313,136</u>
Restricted funds				
ARG Fund	14,450	(14,450)	-	-
AWC - Grief & Loss	25,000	4,389	-	29,389
Barclays Transition (HOPE)	77,100	(77,472)	372	-
Bradford MDC Disability Grants	-	9,880	-	9,880
CAF Resilience Fund (HOPE)	209,663	(210,020)	357	-
Co Op Volunteers	-	(20)	20	-
Henry Smith Foundation	3,741	(22)	-	3,719
National Lottery Community Fund - Covid 19 Emergency Mental Health Response (ID: 20126573)	134	-	-	134
National Lottery Community Fund - Reaching Communities	25,346	4,560	-	29,906
Omicron	5,191	(1,106)	-	4,085
Parents Online	27,656	(27,656)	-	-
Percy Bilton Charity	51	(51)	-	-
Power to Change	10,143	(3,089)	-	7,054
Reach	-	82,891	-	82,891
Safer Spaces	-	95,440	-	95,440
Shipley Towns Fund	109,309	(104,022)	-	5,287
	<u>507,784</u>	<u>(240,748)</u>	<u>749</u>	<u>267,785</u>
TOTAL FUNDS	<u>1,788,593</u>	<u>(207,672)</u>	<u>-</u>	<u>1,580,921</u>

THE CELLAR TRUST

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

22. 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	1,725,038	(1,691,962)	33,076
Restricted funds			
ARG Fund	-	(14,450)	(14,450)
AWC - Grief & Loss	75,000	(70,611)	4,389
Barclays Transition (HOPE)	-	(77,472)	(77,472)
Bradford MDC Disability Grants	9,880	-	9,880
CAF Resilience Fund (HOPE)	95,397	(305,417)	(210,020)
Co Op Volunteers	4,078	(4,098)	(20)
Henry Smith Foundation	-	(22)	(22)
National Lottery Community Fund - Reaching Communities	82,864	(78,304)	4,560
National Lottery Community Fund - Check In	9,271	(9,271)	-
Omicron	-	(1,106)	(1,106)
Parents Online	-	(27,656)	(27,656)
Percy Bilton Charity	-	(51)	(51)
Power to Change	15,000	(18,089)	(3,089)
Reach	242,364	(159,473)	82,891
Safer Spaces	915,000	(819,560)	95,440
Shipley Towns Fund	31,060	(135,082)	(104,022)
	<u>1,479,914</u>	<u>(1,720,662)</u>	<u>(240,748)</u>
TOTAL FUNDS	<u><u>3,204,952</u></u>	<u><u>(3,412,624)</u></u>	<u><u>(207,672)</u></u>

THE CELLAR TRUST

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

22. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
Unrestricted funds				
General fund	581,231	202,086	(166,174)	617,143
General fund - AWC	128,262	6,500	-	134,762
General fund - BCS	61,198	8,364	3,528	73,090
Designated fund - Reinvestment	203,692	-	129,909	333,601
Designated fund - Redundancy	46,644	-	25,569	72,213
Designated fund - Infrastructure	39,379	-	10,621	50,000
	<u>1,060,406</u>	<u>216,950</u>	<u>3,453</u>	<u>1,280,809</u>
Restricted funds				
ARG Fund	-	14,450	-	14,450
AWC - Grief & Loss	17,326	7,674	-	25,000
Barclays Transition (HOPE)	-	77,100	-	77,100
Bradford Counselling Services - Bradford Council	-	3,528	(3,528)	-
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)	-	-
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
Shingley Towns Fund	-	109,309	-	109,309
	<u>73,453</u>	<u>437,784</u>	<u>(3,453)</u>	<u>507,784</u>
TOTAL FUNDS	<u>1,133,859</u>	<u>654,734</u>	<u>-</u>	<u>1,788,593</u>

THE CELLAR TRUST

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

22. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	1,585,822	(1,513,645)	129,909	202,086
General fund - AWC	190,531	(184,031)	-	6,500
General fund - BCS	99,815	(91,451)	-	8,364
	<u>1,876,168</u>	<u>(1,789,127)</u>	<u>129,909</u>	<u>216,950</u>
Restricted funds				
ARG Fund	14,450	-	-	14,450
AWC - Grief & Loss	75,000	(67,326)	-	7,674
Barclays Transition (HOPE)	100,000	(22,900)	-	77,100
Bradford Counselling Services - Bradford Council	3,996	(468)	-	3,528
Bradford Counselling Services - NHS Bradford CCG	57,653	(57,653)	-	-
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>814,229</u>	<u>(376,445)</u>	<u>-</u>	<u>437,784</u>
TOTAL FUNDS	<u>2,690,397</u>	<u>(2,165,572)</u>	<u>129,909</u>	<u>654,734</u>

THE CELLAR TRUST

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

22. MOVEMENT IN FUNDS - continued

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

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
Unrestricted funds				
General fund	581,231	235,162	(259,354)	557,039
General fund - AWC	128,262	6,500	(134,762)	-
General fund - BCS	61,198	8,364	(69,562)	-
Designated fund - Reinvestment	203,692	-	129,909	333,601
Designated fund - Redundancy	46,644	-	118,000	164,644
Designated fund - Infrastructure	39,379	-	10,621	50,000
Designated fund - Therapy	-	-	207,852	207,852
	<u>1,060,406</u>	<u>250,026</u>	<u>2,704</u>	<u>1,313,136</u>
Restricted funds				
AWC - Grief & Loss	17,326	12,063	-	29,389
Barclays Transition (HOPE)	-	(372)	372	-
Bradford Counselling Services - Bradford Council	-	3,528	(3,528)	-
Bradford MDC Disability Grants	-	9,880	-	9,880
CAF Resilience Fund (HOPE)	-	(357)	357	-
Co Op Volunteers	-	(20)	20	-
Evan Cornish Foundation	8,592	(8,592)	-	-
Henry Smith Foundation	16,950	(13,231)	-	3,719
MIND	25,126	(25,126)	-	-
National Lottery Community Fund - Covid 19 Emergency Mental Health Response (ID: 20126573)	134	-	-	134
National Lottery Community Fund - Reaching Communities	-	29,906	-	29,906
Morrisons Foundation	(75)	-	75	-
Omicron	-	4,085	-	4,085
Percy Bilton Charity	1,622	(1,622)	-	-
Post Community Trust	3,778	(3,778)	-	-
Power to Change	-	7,054	-	7,054
Reach	-	82,891	-	82,891
Safer Spaces	-	95,440	-	95,440
ShIPLEY Towns Fund	-	5,287	-	5,287
	<u>73,453</u>	<u>197,036</u>	<u>(2,704)</u>	<u>267,785</u>
TOTAL FUNDS	<u>1,133,859</u>	<u>447,062</u>	<u>-</u>	<u>1,580,921</u>

THE CELLAR TRUST

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

22. 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 £
Unrestricted funds				
General fund	3,310,860	(3,205,607)	129,909	235,162
General fund - AWC	190,531	(184,031)	-	6,500
General fund - BCS	99,815	(91,451)	-	8,364
	<u>3,601,206</u>	<u>(3,481,089)</u>	<u>129,909</u>	<u>250,026</u>
Restricted funds				
ARG Fund	14,450	(14,450)	-	-
AWC - Grief & Loss	150,000	(137,937)	-	12,063
Barclays Transition (HOPE)	100,000	(100,372)	-	(372)
Bradford Counselling Services - Bradford Council	3,996	(468)	-	3,528
Bradford Counselling Services - NHS				
Bradford CCG	57,653	(57,653)	-	-
Bradford MDC Disability Grants	9,880	-	-	9,880
CAF Resilience Fund (HOPE)	361,587	(361,944)	-	(357)
Co Op Volunteers	4,078	(4,098)	-	(20)
Evan Cornish Foundation	-	(8,592)	-	(8,592)
Henry Smith Foundation	12,500	(25,731)	-	(13,231)
Infection Control and Testing	6,422	(6,422)	-	-
MIND	-	(25,126)	-	(25,126)
National Lottery Community Fund - Reaching Communities	124,401	(94,495)	-	29,906
National Lottery Community Fund - Check In	9,271	(9,271)	-	-
Omicron	6,933	(2,848)	-	4,085
Parents Online	59,998	(59,998)	-	-
Percy Bilton Charity	1	(1,623)	-	(1,622)
Post Community Trust	-	(3,778)	-	(3,778)
Power to Change	30,000	(22,946)	-	7,054
Reach	242,364	(159,473)	-	82,891
Royal Voluntary Service	10,000	(10,000)	-	-
Safer Spaces	915,000	(819,560)	-	95,440
Shipleby Towns Fund	150,000	(144,713)	-	5,287
Stone Foundation (Data Systems)	25,609	(25,609)	-	-
	<u>2,294,143</u>	<u>(2,097,107)</u>	<u>-</u>	<u>197,036</u>
TOTAL FUNDS	<u>5,895,349</u>	<u>(5,578,196)</u>	<u>129,909</u>	<u>447,062</u>

22. MOVEMENT IN FUNDS - continued

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.

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

Bradford & District Care Trust - Grief & Loss - For provision of therapy services to assist people who have suffered grief or loss.

Barclays Transition Hope 100x100UK Covid19 Community Relief Programme - To deliver a peer-led, step-down service for people with complex trauma who are at a high risk of regular and frequent mental health crises.

Bradford MDC Disability Grant - Capital funding for disability facilities in community settings.

CAF Resilience Fund Phase 2 - Adapt and tailor pre employment and mental health support programmes for young adults and racialised communities.

CO-OP Volunteers - Training of volunteers with lived experience to be Support Workers within their local communities.

Department for Levelling Up, Housing and Communities - £150,000 funding to develop a Business Case and undertake associated feasibility and scheme design activities for the Health, Wellbeing and Community Campus project, as part of the Shipley Town Fund programme.

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.

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.

National Lottery Community Fund Reaching Communities Programme - To provide long term peer support of people aged 16+ experiencing regular and frequent mental health crises.

Morrisons Foundation - Pilot project to provide volunteer lead digital and telephone support for parents and careers.

Omicron Support Fund - Assistance with infection and control costs.

THE CELLAR TRUST

**Notes to the Financial Statements - continued
for the Year Ended 31st March 2023**

22. MOVEMENT IN FUNDS - continued

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.

23. RELATED PARTY DISCLOSURES

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

Anthony Waddington, a trustee appointed in July 2023, is employed by Participate Projects, who have provided professional services to the charity in the year totalling £10,500, the balance owing at the year end was £Nil.

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 £13,963, the balance owing at the year end was £Nil.

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

24. 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.

25. POST BALANCE SHEET EVENTS

The Charity signed the agreement for the £2.85m Shipley Town grant on 19 September 2023, as part of this the Charity was required to provide a fixed legal charge to the funder.

The charge was registered with Companies House in favour of the City of Bradford Metropolitan District Council, over the land comprising The Old School, Fairfield Road, Bradford, BD18 4QP.

26. ULTIMATE CONTROLLING PARTY

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

THE CELLAR TRUST

**Notes to the Financial Statements - continued
for the Year Ended 31st March 2023**

27. 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 £1) 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.

28. MERGERS

On the 1 July 2023 the activities of both Bradford Counselling Services, a registered charity number 1112779, and Aire Wharfe & Craven Counselling, a registered charity number 1176331, were merged into the activities of The Cellar Trust.

Bradford Counselling Services and Aire Wharfe & Craven Counselling were not linked or controlled by The Cellar Trust prior to the merger. The charitable activities of the 3 charities are the consistent.

The charity has followed the merger accounting rules, which require the comparative figures for the 3 merged entities to be combined, and for the transactions during the year to 31 March 2023 to be combined for the full financial year and not just from the date of merger.

Analysis of principal SOFA components for the current reporting period:-

	The Cellar Trust (pre-merger)	Bradford Counselling Services (pre-merger)	Aire Wharfe & Craven Counselling (pre-merger)	The Cellar Trust (post-merger)
	£	£	£	£
Total income	598,478	32,700	107,347	2,435,367
Total expenditure	(662,811)	(35,766)	(106,234)	(2,576,753)
Net income/(expenditure)	(64,333)	(3,066)	1,113	(141,386)
Other gains/(losses)	-	-	-	-
Net movement in funds	(64,333)	(3,066)	1,113	(141,386)
	Combined total £			
Total income	3,204,952			
Total expenditure	(3,412,624)			
Net income/(expenditure)	(207,672)			
Other gains/(losses)	-			
Net movement in funds	(207,672)			

THE CELLAR TRUST

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

28. MERGERS - continued

Analysis of principal SOFA components for the previous reporting period:-

	The Cellar Trust	Bradford Counselling Services	Aire Wharfe & Craven Counselling	Combined total
	£	£	£	£
Total income	2,263,402	150,928	276,066	2,690,396
Total expenditure	1,764,643	140,211	260,717	2,165,571
Net income/(expenditure)	498,759	10,717	15,349	524,825
Other gains/(losses)	129,909	-	-	129,909
Net movement in funds	628,668	10,717	15,349	654,734
Total funds brought forward	927,073	61,198	145,588	1,133,859
Total funds carried forward	1,555,741	71,915	160,937	1,788,593

Adjustment has been made to the comparative figures for Bradford Counselling Services and Aire Wharfe & Craven Counselling to convert income and expenditure from a cash basis to an accruals basis, income of £21,071 has been accrued and expenditure of £19,161 has been accrued at 31/3/22.

THE CELLAR TRUST

Detailed Statement of Financial Activities
for the Year Ended 31st March 2023

	31/3/23	31/3/22 as restated
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	30,970	26,114
Grants	2,531,151	2,091,708
	<u>2,562,121</u>	<u>2,117,822</u>
Other trading activities		
Fundraising	-	110
Investment income		
Rents received	62,718	65,429
Deposit account interest	7,070	100
	<u>69,788</u>	<u>65,529</u>
Charitable activities		
Woodwork sales	-	335
Catering	31,286	35,144
BCS Sales	127,086	161,399
AWC Sales	338,624	265,531
Staff costs recharges	36,794	-
Training	29,635	20,899
Consultancy	-	1,358
Other income	5,731	4,477
Peer Support work	3,887	15,500
	<u>573,043</u>	<u>504,643</u>
Other income		
Gain on sale of tangible fixed assets	-	2,293
	<u>3,204,952</u>	<u>2,690,397</u>
Total incoming resources		
EXPENDITURE		
Raising donations and legacies		
Wages	5,639	14,025
Office costs	6	13
Fundraising costs	18,763	26,717
Irrecoverable VAT	2,993	4,309
	<u>27,401</u>	<u>45,064</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 2023

	31/3/23	31/3/22 as restated
	£	£
Raising donations and legacies		
Other trading activities		
Cafe costs	16,554	15,732
Charitable activities		
Wages	1,760,927	1,437,232
Social security	128,454	88,296
Pensions	53,579	34,018
Rent, rates and water	21,741	7,045
Insurance	20,591	17,503
Light and heat	9,785	16,978
Telephone	22,730	19,793
Printing, postage and stationery	20,170	27,037
Sundries	2,126	12,253
Repairs and maintenance	81,593	31,909
Computer repairs and maintenance	75,759	63,347
Media and marketing costs	25,812	-
Subscriptions	8,020	6,642
Training	18,799	4,886
Event processing fees	783	-
Clinical supervision costs	7,753	-
Sub-Contractors and collaborative agencies	890,591	172,287
Motor and travel expenses	9,637	1,598
Volunteer expenses	444	373
Payroll charges	4,960	4,591
Recruitment costs	778	5,522
Professional fees	119,210	61,625
Staff wellbeing	2,322	-
Irrecoverable VAT	29,161	12,274
Bad debts	613	1,197
Independent examiners fees	-	1,580
Client services costs	2,307	5,310
Internal recharges	2,785	-
Restricted	26,388	50,572
Depreciation of tangible fixed assets	12,720	14,713
	<u>3,360,538</u>	<u>2,098,581</u>
Support costs		
Finance		
Bank charges	1,445	1,750
Governance costs		
Auditors' remuneration	6,686	4,445

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THE CELLAR TRUST

Detailed Statement of Financial Activities
for the Year Ended 31st March 2023

	31/3/23	31/3/22
	£	as restated £
Total resources expended	<u>3,412,624</u>	<u>2,165,572</u>
Net (expenditure)/income	<u><u>(207,672)</u></u>	<u><u>524,825</u></u>

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