

Charity Number: 1135192

Company Number: 04386613 (England & Wales)

**THE MUSTARD TREE**  
**ANNUAL REPORT AND CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

# THE MUSTARD TREE

# THE MUSTARD TREE

## LEGAL AND ADMINISTRATIVE INFORMATION

**Registered Charity number:** 1135192

**Registered Company number:** 04386613

**Principal and Registered Office:** 110 Oldham Road, Ancoats, Manchester, M4 6AG

**Trustees:** M I Adlestone OBE DL Chair of Trustees  
J K Kielty  
Professor V S Shah MBE DL  
P G Wenham (resigned 30.11.2022)  
R J Caulfield  
C L Norman  
N Wertheim  
D Clark DL (appointed 11.02.2023)  
R Page (resigned 26.04.2022)  
A Preston (resigned 14.04.2022)

**Chief Executive Officer:** J Walby

**Secretary:** G Woodworth

**Auditor:** Beever and Struthers  
Chartered Accountant and Statutory Auditor  
St George's House  
215-219 Chester Road  
Manchester  
M15 4JE

**Bankers:** CAF Bank Limited  
25 Kings Hill Avenue  
Kings Hill  
West Mulling  
Kent  
ME19 4JQ

**Solicitors:** Glaisyers  
1 St James's Square  
Manchester  
M2 6DN

# THE MUSTARD TREE

## TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 MARCH 2023

#### Trustees' Annual Report (Incorporating the Directors' Reports)

The management team and Trustees are pleased to present the annual report together with the consolidated financial statements of the charity for the year ending 31 March 2023 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The accounts have been prepared in accordance with the accounting policies set out in Note 1 to the accounts and comply with the charity's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2019).

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# THE MUSTARD TREE

## TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 MARCH 2023



Welcome and Overview from  
Chair Mark Adlestone OBE DL  
and CEO Jo Walby



We are pleased to present Mustard Tree's annual report and audited accounts for 2022-23.

Mustard Tree is passionate about our mission to **combat poverty and prevent homelessness** and we have never been more relevant due to the realities of the cost of living crisis.

Greater Manchester has many assets and is a great place to live. However, across the UK, there are increasing numbers of people who are falling into cycles of poverty and homelessness as shown by record numbers in temporary accommodation (94,800 families in June 2022 - <https://commonslibrary.parliament.uk/research-briefings/sn02110/>)

In Greater Manchester, there are increasing numbers of families living below the poverty line (620,000 – source Greater Manchester Poverty Action Report 2022) with over 4,000 people homeless or in temporary accommodation. These numbers are significant and growing.

Over the past 12 months, our charity has developed to meet this demand, **working to our values**. Mustard Tree offers a hand-up not hand out as our 30-year experience shows us that people want the dignity of independence. We embrace partnership working and value the diversity and expertise of partners who support and believe in the potential of the people we work with.

Ultimately, our focus is to create opportunities for people to improve their **economic wellbeing** and find **settled homes**. We do this through; Community Shops, Freedom Training placements, Support services, Gifting schemes, Vocational training, and Creative courses, offering a consistent, warm welcome to all.

#### 1. IMPACT

We have supported more people across all areas of the charity this year with 9209 active clients and thanks to our financial supporters, we have grown to meet this need. For example, in March 2023, we saw a record footfall of 10,577 people coming into the charity during that month. We have registered 5116 new people into our services this year compared to 3032 people the previous year and despite reducing our Food Club provision, we saw record numbers of people rely on us to feed their families.

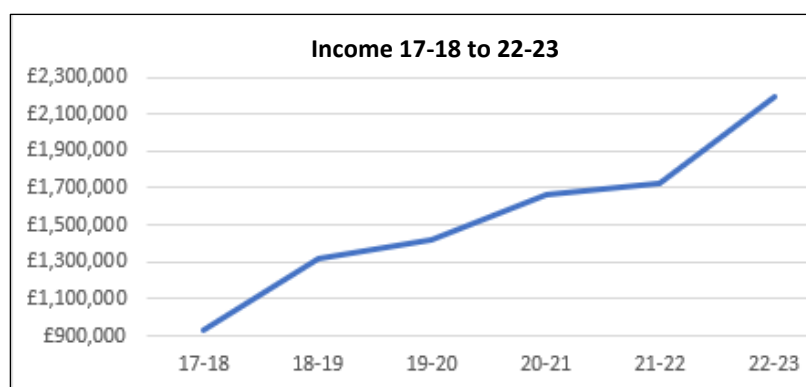
The table below shows the increase in numbers of people we support and the trend over the past 6 years.

PERFORMANCE INDICATORS – INDIVIDUALS	17-18	18-19	19-20	20-21	21-22	22-23
Freedom – skills, work and coaching placement	163	208	244	40	131	266
Support for new tenancies including gifted furniture	492	736	1279	585	891	952
Training (English Language, Customer Service, IT, Job Club)	382	510	650	238	594	998
121 Support - hardship loans, finance & housing	175	225	403	1030	1956	2240
Families who use the Food Clubs	347	485	580	3049	3889	5703



# THE MUSTARD TREE

## 2. FINANCIAL REVIEW



Our revenue increased to just over £2.1million in 2022-2023.

Despite critical pressures on energy, food, and fuel costs, we delivered an EBITDA surplus of £46,037 before depreciation which equates to 2.1% of our income for the year.

This result protects the level of unrestricted reserves at £196,770.

This year has been financially challenging - managing inflation across the cost base, whilst generating sufficient income to allow for the increasing demand. Key changes delivered in the financial year 2022-23:-

- Income target was £1.74 million and actual was £2.1 million
- Salary Inflation Plan was 2% from October - actual was between 5-9.5% from August.
- Fuel inflation planned at 17% - actual ranged from 43% down to 27%.
- Utilities – 55% increase in the plan - actual was 95%
- Food costs driven by demand planned 7% decrease, actual 89% increase in price inflation and demand

The Community Shops were very successful, and we gifted more than 40% of items in the shops directly to those in need. Our fundraising team also delivered more than the budget. We have improved salaries, embraced the real Living Wage, and also invested in maintaining our infrastructure and building repairs. 2022-23 financial performance was positive – especially when considering such fundamental cost challenges – however the reality of managing cashflow with modest reserves remain and we rely on the fundamental support of our donor relationships.

### Summary

The full year EBITDA of £46k against a plan of £34k which given the above is an exceptional year. The closing cash at bank position of £270k includes a capital spend £61k. (Budget was £317k pre capital).

The Pre-audit surplus will protect the level of unrestricted reserves presented at the previous trustee meeting of £198k as agreed.

### Reserves

Our objective is to build a minimum reserve to cover 3 months unavoidable expenditure to cover the necessity of closedown, or unforeseeable delays in receiving funds from donors. The minimum reserves required for this are £198k. This is based on staffing and associated overhead costs including contractual obligations.

At the year end the charity had reserves as follows: -

- £196,770 which are deployable and are able to be spent on any of the charity's activities (unrestricted reserves)
- £35,869 which represents donations made where the donor has specified a particular purpose for their funds (restricted reserves)

The unrestricted reserves balance is in line with the reserves policy.

### Land and buildings

The charity maintains land and buildings worth £2,151,413 (representing donations already invested) which are therefore not able to be deployed for any other purpose.

# THE MUSTARD TREE

## 3. 2022-23 OBJECTIVES

We maintained the Key Performance Indicators (KPIs) we have been working to since 2018 to enable consistency and evaluate trends.

Our objectives in 2022-23 were to focus on some of the causes of homelessness and poverty to help people increase their income through more training, more work placements and developing our Freedom work, skills, and coaching programme.

We hoped to stabilise our response to the need for food parcels and emergency support. Stabilise did not mean reduce – it meant control the growth to more manageable levels -especially in food.

However, the reality this year is that more people have struggled financially and that we saw unprecedented demand for emergency help. Queues around the building before we open are common across all sites.

Our results did show the achievement of some of the strategic objectives with more people on the Freedom Project, more people in training, more people with work outcomes. We reduced the investment spent on food from the heights of £37,000 a month to £27,000 a month through new food partnerships and reducing the range. We also consulted with our service users to work out an increase to the Food Club cost of £3 a visit for 10 items typically worth between £12-£15. Despite these changes, the number of people coming into the charity for food and emergency support increased from previous years. The impact is that we could not invest in new staff members to increase our Freedom and training offers as we had to try and cope with demand for food and emergency support. Our learning was that plans cannot exist in isolation and that the cost of living crisis will be deeper and longer than we had hoped.



## 4. KEY HIGHLIGHTS

### Salford



We expanded our in house training and Freedom programmes across Salford sites. In Little Hulton and Eccles, 38 people completed Freedom with 16 people securing long term employment and education placements.

We brought the Repair and PAT testing training scheme to Salford which included training Freedom volunteers in repairing, cleaning, function, and PAT testing of electronic items. This resulted in more donations of white goods that were recycled through our Community Shops.



## THE MUSTARD TREE

English Language classes have been expanded with 4 structured courses and 2 English Conversations clubs held in Ancoats each week. We also developed English Language classes in Little Hulton with over 500 attendances and welcome back the founder of Mustard Tree, Dave Smith as a volunteer teacher!

In January 2023, we started a unique partnership to develop and link up accessible work and skills support with key charities in Salford, co-ordinated by Salford CVS. This programme is funded by Albert Gubay Charitable Foundation and aims to provide a range of services to support, train and prepare people furthest from the job market to gain skills and employment. The work aligns with Salford City Council's wider approach to education, training and employment and offers a range of complementary projects run by specialists in the charity sector.

### Training in Food and Catering

The charity secured a '5 Star' food rating in August 2022 for the food offers including canteen and café. This work was an example of the commitment and excellence of the whole team.

Our busy canteen feeds over 100 people most days and is a great, realistic training environment across all areas of food and menu preparation. Our café provides 'front of house' experiences including Barista training.

We know that Greater Manchester has a fantastic hospitality sector and thanks to key partnerships with local hotels and restaurants, this remains one of the most successful areas of the charity for work outcomes.

Key partners in food and work placements this year included Change Please coffee shop in Manchester, Clayton Airport hotel, Maldron Hotel and Manchester Hoteliers Association who also gave financial support this year.



### Partnership

Mustard Tree works with partners to provide the best access to the best opportunities for people to improve their lives. The Department for Work and Pensions extended an innovative grant to support our onsite training and support placements. We continue to host Manchester's Street Engagement Hub; a multi-agency offer for people begging on the streets.



Caritas and CGL have remained as key onsite partners in our Ancoats Hub offering accredited English language training and drug and alcohol recovery services respectively.

Our corporate partners remain vital to the running of the charity. Cash donations are vital to help us keep going and we also value volunteering and work placements for our Freedom trainees.

This picture shows work placement activity with one of our partners – 'The Rug Seller'.

We thank our partners and supporters for their goodwill, commitment, and belief in our mission. Our funders and supporters enable us to play our part to meet the needs of those in poverty and facing homelessness and we appreciate every contribution.



# THE MUSTARD TREE

## Moving from 'Food to Freedom'

The charity has started to build an evidence base of data and case studies to show how people move on from poverty and homelessness into longer-term support and ultimately independence – for example, from Food Club to training; from English language training to Freedom; from Freedom into work...

The examples below show the journey of 2 people who despite the difficulties they faced, came to Mustard Tree and seized the opportunities to make steps forward to improve their lives.

### **Bruce's story**

Bruce was sleeping rough when he visited Mustard Tree in April 2022. After the breakdown of a 27-year relationship, he fell into a depression, which eventually led to him becoming homeless.

Bruce visited the **Street Engagement Hub** at Mustard Tree and received help to access accommodation. Additionally, Bruce got a hot meal and was given essential items and help by the support team:

"I needed help. I didn't know what to expect; I just came to Mustard Tree expecting they could give me food – but I got much more, they sorted everything out for me"

In August 2022, Bruce began taking part in Mustard Tree's Creative art Classes, having lunch onsite and becoming part of the community.

"The staff are very kind, very friendly, very knowledgeable, engaging, caring. I trust them - and that's a big one for me. If I speak to someone at Mustard Tree, I feel it's going to get sorted. It's been my saviour this place".

In December 2022, Bruce secured a new job, and has moved on from supported accommodation after finding a new home. Bruce is feeling more positive about the future and is an inspiration.



### **Bernard and his family**

Bernard and his wife were seeking asylum in the UK. In his home country, Bernard was a Telecoms Project Manager and had a good life – he didn't want to leave but needed to protect his family.

In June 2022, Bernard's wife registered with Mustard Tree to access the **Food Club**. They were seeking asylum so not allowed to work. Bernard saw the Freedom Open Day poster:

"I've been a busy person all my life, and I found not working very strange. If you have been doing something all your life and then you're not allowed to support your family, it affects you'

After training on the **Freedom Project**, Mustard Tree (in partnership with BAM Construction) found Bernard a voluntary Telecoms work placement with Siemens. Bernard says it felt like he was given a lifeline:

'The work placement was morale booster. It made me feel better getting up in the morning'

Bernard is still waiting for his asylum assessment hoping to secure his status, so he can continue his employment journey in the UK

'My experience with Mustard Tree has been very, very great and surpassed what I imagined. '

'There can be a stigma attached to being an 'asylum seeker' but I didn't feel that at all – I just want to work and contribute'.



# THE MUSTARD TREE

## TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

### Charity Mission and Values

Our mission is to **Combat Poverty and Prevent Homelessness**. Mustard Tree supports people across Greater Manchester, tackling both the causes and consequences of poverty. Mustard Tree creates opportunities for people to improve their economic wellbeing and find settled homes.

- We offer open-door access to our services – we work with anyone in hardship who calls or walks through our doors and offer 121 support and a dignified, warm welcome to all.
- We offer large-scale recycling and reuse of items that people don't need directly to those people who do through our community shops - gifting up to 40% of stock to those most in need safely and appropriately
- We offer an exceptional combination of training, onsite work experiences and psycho-social support through our Freedom Project, groups, and training - building skills, self-belief, and economic wellbeing

Mustard Tree has developed a set of values that underpins all the work we do. By embedding these values, we define how we work with each other and other people. Our values are:

**Belief** – in people, working with people where they are, focusing on strengths

**Dignity** - kindness, respect and compassion underlie how we work

**Opportunity** – creating opportunities for people to improve their lives

**Diversity** – embracing the differences and valuing the contribution of all

**Partnership** – commitment to working in partnership

The charity has 3 Community Shops in Ancoats, Eccles and Little Hulton offering access to free or low-cost food through the Food Club and pre-loved clothing and household essentials such as furniture, electrical items, and white goods. Our helpdesk and online donation forms provide a route for people to donate unwanted items that we collect in our furniture vans.

We help people through 121 support focussing on finances and moving into accommodation. We help people into new tenancies through the provision of furniture and other items, helping people out of homelessness into settled homes.

Mustard Tree provides in-house training in Customer Service; English (ESOL) and Digital Confidence and we host other partners who also provide training courses. We run a structured vocational training programme – 'the Freedom Project' - through which people get involved in the enterprise side of Mustard Tree. The Freedom trainees undertake training and real-life work experiences to help us to run the charity through:

- Customer services in retail
- Warehouse skills in furniture collection/distribution
- Repair and PAT testing of white goods donated to the charity
- Food hygiene and catering skills in our industrial kitchen, Food Clubs and café
- Cleaning and facilities experience in running of our buildings

Mustard Tree tackles poverty of experience through providing creative activities such as art groups, writing groups and creative showcases. By helping people engage creatively, we help build confidence, recover self-esteem, and unleash new potential.

Improvements in health and wellbeing are provided through increasing access to health services and partnering with health providers on campaigns and hosting services onsite.

In 2022-23, the charity had 45 staff members and 100 volunteers as well as 266 trainees helping run the organisation.

# THE MUSTARD TREE

## 5. Our Model

Mustard Tree creates the opportunity for people to access support and to help themselves. We flex our support depending on the needs of the person as outlined below:



When a person first comes into the charity, we provide practical as well as psych-social support. As the person's resilience and wellbeing increases, our provision reduces. Mustard Tree supports the individual to develop the **motivation, capability** and creates the **opportunity** for positive change.

We work to an evidence base of Motivational Interviewing and trauma-informed support that underpins our Psycho-social support services, courses, and groups. Our front-line support staff undergo monthly external supervision with an expert Clinical Psychologist to provide support and accountability of practice. All our Operational staff colleagues are Trainers and Mentors as well as skilled in each area of the charity — e.g.: Driver Mentors, Retail Trainers and they are trained to identify risk and issues with wellbeing. The whole organisation is focused on helping people to improve their emotional as well as financial wellbeing and driving our mission of combatting poverty and preventing homelessness.

## 6. Public benefit

The public benefits that flow from the charity are as follows:

1. Enhanced economic wellbeing with access to low cost food, clothing, and household essentials for individuals facing poverty, homelessness and in need of help
2. Prevention of homelessness through 121 support in helping people retain and manage their tenancies, advocacy with landlords and creditors and through helping people manage their finances
3. Supporting people to develop greater work and social skills, better employment options and improved economic wellbeing and through training and Freedom programmes
4. Enhanced access to health and wellbeing support, particularly for those facing multiple barriers such as homelessness, addiction, poor mental health, poor literacy, and problems with communication.
5. Raised awareness of poverty and homelessness in and around Manchester, leading to increases in self-esteem through helping others

# THE MUSTARD TREE

## TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 7. Plans for the future period

Mustard Tree has reached a step-change moment in the charity's history where we have effectively responded to generational challenges of Covid-19 and the 'Cost of Living crisis' and we have grown to meet this demand. The reality is that this demand is only going to continue over the next few years due to the lack of affordable housing and pressures of inflation and low wages. How we respond to this demand, safeguard the charity, and create the most opportunities for the people we support will be of critical importance for the next 3 years.

#### Objectives - By 2026 we will:

1. Help 30,000 people increase their financial wellbeing, increase their skills, increase self-belief, and ultimately reduce poverty across Greater Manchester
2. Help 3,000 people make settled homes and prevent homelessness across Greater Manchester
3. Develop a world-class organisation to support the delivery of our services so we can do more to the best of our ability
4. Increase connectivity and community networks and reduce social isolation across Greater Manchester

Mustard Tree will target our efforts on what we are best at and what we think will have the most impact in combatting poverty and preventing homelessness, whilst maintaining and honouring our values.

We will focus on a 12-quarter plan which will help us to think longer, and we will invest in what we need to do to further develop the strength and impact of the charity.

Our plan is to increase income to £2.6 million over 2023-4 through increasing fundraising, maximising the assets we can control such as the café and hiring out the building and securing a further public sector contract. We will invest in adding key support and front line roles to the charity and in training and development.

#### 8. Going concern

The management team and Trustees are confident in the resilience of the organisation as demonstrated by the performance over recent years during the external challenges remaining from Covid-19 and more recent cost of living crisis. Whilst the impact on fundraising and retail is still subject to the wider cost constraints within the country, we are investing in both our staff teams and capital so that we can continue to safely grow the organisation to meet the demand. We will further develop the diverse nature of our funding streams to tolerate downturns in any particular area. The operational reserves position for the charity has increased with cash flow invested in staffing and operating developments. Cashflow remains in a solid position, and we are budgeting for a modest surplus next year to add to reserves. We have agreed an ambitious budget for the new financial year with the tools to reduce expenditure in areas such as food and new roles should the additional income prove challenging to secure.

# THE MUSTARD TREE

## TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

### Structure and Governance

The charity is a company limited by guarantee. The **trustees**, who are also the directors for the purpose of company law, and who served during the year were:

M I Adlestone OBE DL Chair of Trustees  
J K Kielty  
Professor V S Shah MBE DL  
P G Wenham (resigned 30.11.2022)  
R J Caulfield  
C L Norman  
N Wertheim  
D Clark DL (appointed 11.02.2023)  
R Page (resigned 26.04.2022)  
A Preston (resigned 14.04.2022)

New trustees are elected following an open recruitment process and filled by analysing gaps in the skills, capacity, and experience of existing trustees. New trustees receive a full induction.

None of the trustees have any beneficial interest in the charity. All the trustees are members and guarantee to contribute £1 in the event of a winding up.

Oversight of all activities is managed by the Trustee Board. They approve the budget, capital projects, any changes in strategic direction, and appoint the CEO. The daily functions are managed by a Senior Management Team of the CEO, Jo Walby and Head of Finance, Graeme Woodworth.

Management accounts with key performance indicators are reviewed by the management team monthly and the Trustees evaluate and review these documents every two months. Monthly management meetings also review Incidents and Safeguarding, HR and training and Case Management of Freedom Trainees.

The Mustard Tree is the sole member of StandFirm CIC, a company limited by guarantee. All StandFirm board members are appointed by The Mustard Tree trustees and the CEO of The Mustard Tree sits as a director on the StandFirm board. This company did not trade within the year and The Trustees have agreed to start the process of closing this company.

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code, namely to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction.
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.



# THE MUSTARD TREE

## TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 9. Management of Key Risks and Uncertainties

The Organisation risk register is updated on a quarterly basis and audits of Health and Safety systems and processes are also carried out once a month across each site.

An overview of Incidents and Near Misses are reviewed each month during a Safeguarding Review meeting, chaired by the CEO. The Chair of Trustees is notified the same day of any Serious and Untoward Incidents with a written report completed and submitted to the chair within 72 hours.

An annual training plan is ongoing in line with H & S compliance this includes introduction to health and safety; safeguarding; first aid; fire marshalling; motivational interviewing and case management; professional boundaries. During the year, The Mustard Tree have qualified a further 3 staff on Institution of Occupational Safety and Health accreditation.

#### 10. Employee Involvement

The charity's policy is to consult and discuss with employees, directly and at staff meetings, matters likely to affect employees' interests. Information of matters of concern to employees are given through team meetings, information bulletins and reports which seek to achieve a common awareness on the part of all employees of the financial and economic factors affecting the group's performance. Evidence of this approach include the decision to move the charity to become a Living Wage employer during this financial year and to support the roll out of the Living Wage approach to other employers across Greater Manchester.

There are managers across all areas of the charity including: Retail and Logistics; Services; Training; Food; Facilities; Fundraising and Partnerships. Each manager holds regular 121s with their staff as well as team meetings and staff members are encouraged to contribute their ideas, views, and opinions. We are introducing formal annual appraisals, and, in the meantime, staff members are encouraged to feedback during their 121s.

Monthly management meetings are held in which each manager provides a verbal update to their monthly reports submitted to the CEO.

Organisation policies and processes are stored electronically on the HR database – 'People HR' and each staff member has individual access to this system.

Safeguarding, Incident Management and Boundaries Training sessions are held at least every 2 months to brief new starters and to provide further learning refresh courses for existing colleagues.

# THE MUSTARD TREE

## TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 11. Thank you to our supporters

Without the backing of our supporters, partners, and volunteers - navigating through the challenges and fallout of the Covid-19 pandemic would have been impossible. The belief which was shown by our partners gave us the confidence to diversify to meet the growing need – knowing that we would not be facing these challenges alone.

We want to say a special thank you to our major supporters who have been essential to this year including:

**The Oglesby Charitable Trust and Oglesby Family**

**The Zochonis Charitable Trust**

**The Albert Gubay Charitable Foundation**

**The Garfield Weston Foundation**

**The National Lottery Community Fund**

**The Dashlight Foundation**

**The Henry Smith Charity**

**The Access Foundation**

**The Swire Charitable Trust**

**Nationwide Community Grants**

**Salford CVS**

**For Housing**

**Watson Homes**

**Department of Work and Pensions**

**Manchester City Council and staff**

**Salford City Council and staff**

Thank you to our **Charity of the Year** Partners including: - Hill Dickinson, Lovell Homes, Shoosmiths LLP, Gateley Legal and our longest standing corporate partner – Watson Homes.

The support of our Patron, Sir Warren Smith is as valued and important to the charity as ever and we appreciate the guidance shown this year.

We want to thank all our partners in the Voluntary, Community and Social Enterprise sector (VCSE). The passion, resilience and courage shown by charities in Manchester and Salford is awe inspiring and makes Greater Manchester a better place.

We would also like to thank all our individual fundraisers and the In-kind support we receive as this continues to provide opportunities where financial contributions may not be possible. As well as countless food and clothing donations, businesses, volunteers and communities have rallied to provide items to support our clubs and classes. Thank you.

**Special thanks and appreciation must go to the staff members, volunteers, and trustees for all the continued hard work, passion, and joy they bring to our charity.**



# THE MUSTARD TREE

## **12. Trustees' responsibilities in relation to the financial statements**

The trustees, who are also the directors of The Mustard Tree for the purpose of company law, are responsible for preparing the Trustees' Report 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

### **Auditor**

In accordance with the company's articles, a resolution proposing that Beever and Struthers, be reappointed as auditor of the company, will be put at a General Meeting.

### **Disclosure of Information to the Auditor**

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees on

M Adlestone OBE DL  
Trustee