

marah

Directors' Report and Financial Statements

Year Ending 31 March 2023

Serving the disadvantaged of Stroud and the Five Valleys

REGISTERED COMPANY NUMBER

05731514 (England and Wales)

REGISTERED CHARITY NUMBER

1115471

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TRUSTEES

Jacqueline Mae Natt Chair
Tina Cutler Secretary
James Coubrough Treasurer
David Elliott Drew
Cherril Pope (appointed 18 January 2023)
Keith Rudman

COMPANY SECRETARY

Tina Cutler

REGISTERED OFFICE

Open House
Painswick Inn
Gloucester Street
Stroud
GL5 1QG

GENERAL OFFICE

Open House
Painswick Inn
Gloucester Street
Stroud
GL5 1QG

INDEPENDENT EXAMINER

Hazlewoods LLP
Accountants
Windsor House
Bayshill Road
Cheltenham
Glos
GL50 3AT

BANKERS

Lloyds TSB Bank plc
13 Rowcroft
Stroud
GL5 3BD

WEBSITE

www.marah.org.uk

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Chair's Report

The year ending March 2022 saw us all returning to something like normality again after the pandemic.

We reopened the Drop-in for 'sit down' meals in February 2022. The response was slow with many of our guests feeling wary of eating together. We continued to serve our meals as takeaways for those who didn't want to eat in the Drop-in and the numbers of meals given out continued to rise.

In July 2022 we were given a further grant for three months to continue to open on our fourth day (Friday). We are extremely grateful to the Julia and Hans Rausing Trust for their generosity. Friday has proved to be almost as busy as the other days. The trustees have now made the decision to keep open on Fridays even when the funding runs out.

In May, we held a lovely celebration of Marah's work at St Lawrence Church in Stroud. This was well attended by our guests, supporters and volunteers. It was organised by our Manager Michael Athenieties and Kate Stacey. We thank them both for their help.

In June, Janet and Paul Townsend kindly ran a quiz as a fund raiser. This was a lot of fun and raised much needed funds for Marah.

The AGM was held in October. We were able to give a 10 year long standing award to Alison Hopkins, one of our volunteers. Well done, Alison!

In October we held a memorial service for our guests who had died during the year. This was a short service of remembrance with music, prayers and candles and was beautifully led by Jo Regan, another of our volunteers. Many guests stayed behind to pay tribute to their friends.

In November we had a Marah Christmas Tree at St Lawrence's Christmas Tree Festival in the Church. We also attended their Festival of Wonder where some of our Marah volunteers helped with the food and service. It was lovely to see a good number of guests at this festival.

At Christmas 2022 some of our volunteers went carol singing outside of Tesco's store to raise money and we were finally able to return to our usual Christmas meal. It was a joyous occasion with a superb full Christmas meal cooked by Janet and her team. Nuview, a local company, once again donated the cost of the Christmas meal. The Julia & Hans Rausing Trust gave us a donation which enabled us to give out a food bag as a Christmas gift to our guests. The bag contained several food items and included a few Christmas treats. Nailsworth Rotary bought us hot water bottles which were gratefully received by our guests. Nailsworth Rotary had previously bought us Easter eggs for our guests. Our thanks to all our supporters.

In January of this year, we were joined by a new trustee Cherril Pope. She has been appointed as the trustee with responsibility for our volunteers and is proving a real asset. She has also taken on the role of secretary as Tina Cutler left in March to go on a journey in the USA. It was sad to see Tina leave ...but she may be back!

Looking to the future we are hoping to raise the profile of Marah and to make our provision an even more welcoming and supportive environment for our guests.

The trustees would like to thank Michael, Janet, Mandy and every volunteer for all their effort, time and enthusiasm!

Thank you!

Jacqueline Natt
(Chair Marah Trustees)



Offering the hand of friendship and hand massage!

Treasurer's Report

Summary

During the financial year 2022–23, additional grants were secured which allowed us to provide our services for one more day each week on Fridays. This complements our Monday, Wednesday and Saturday provision. These additional costs were budgeted for at approximately £16,000 per year and contributed to a deficit of £12,927 at year end 31 March 2023. At the end of 2022, there had been a surplus of £9,069. Thankfully we are sustained by our regular donors and several grants, some of which were restricted to the Drop-in itself. There were no related party transactions.

Income

The income sources are now approximately equally divided between donations from individuals and grants.

Raising and maintaining a steady income stream is a challenge for a small charity like Marah. The reserves policy recognises the need to make clear responsible decisions that safeguard the rights of our staff, as well as doing the best for our guests.

Over the past financial year, we have applied for grants from charitable trust funds and the local councils with great success and these have contributed to almost 45% of our income. This strategy continues but as with many small charities the income from grant applications is uncertain and inconsistent.

Our on-going strategy is to promote the charity locally to sign up monthly givers. This still proves difficult especially in the current economic climate. The number of regular donations has fallen from 99 to 94. This figure which includes those giving regularly online.

We have two online organisations through which donors can donate directly from the website. These are localgiving.org and cafonline.org. There are currently just 13 donors giving through this means. In November 2021 we had 26 through www.virginoneygiving.com. When this closed in November 2021, only 11 of the 26 transferred to another online source.

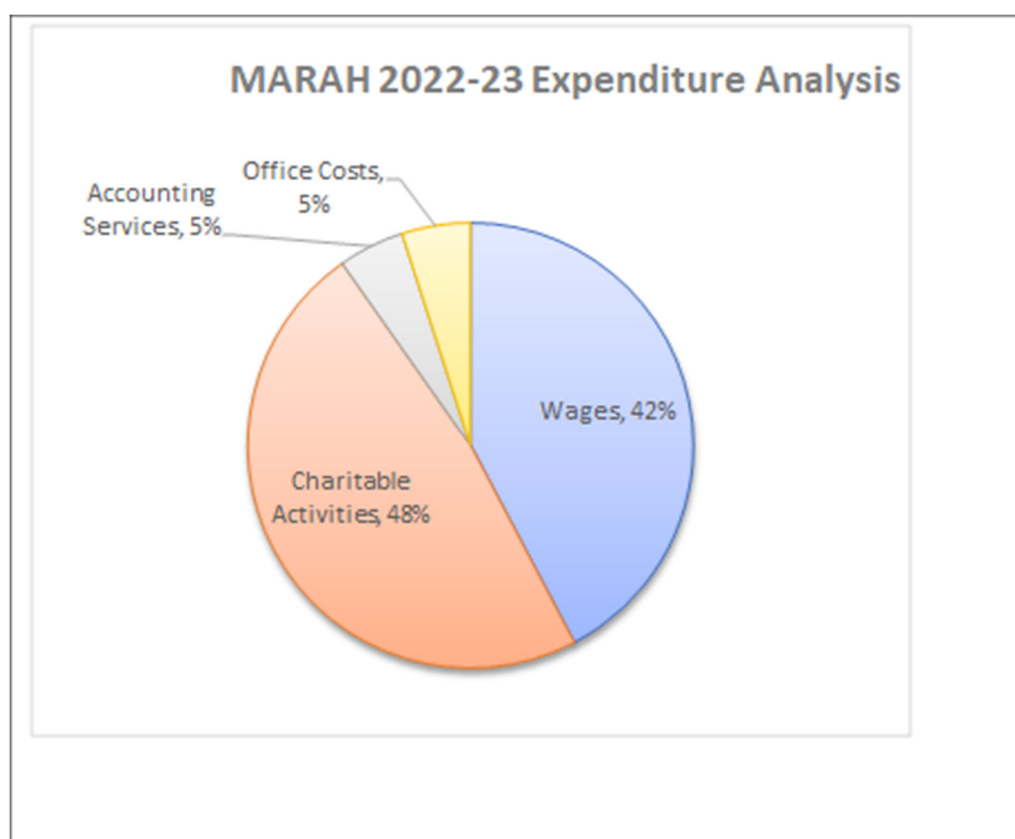
Our regular income is about £1,200, including Gift Aid of about £150.00. This still leaves a regular shortfall of about £4,000 per month. The shortfall has increased from £3,500 per month in 2021-22. This anticipated shortfall has been covered this year by critical one-off donations from individuals and grants. However, we recognise that these cannot be relied upon year on year. Our policy is to keep up the level of reserves as demand increases.

Expenditure

The cost of running Marah is divided approximately between the staff wages and the cost of provisions for the hot meals three times a week and the hot toasties on Saturdays. The remaining costs incurred cover the rental of the office in Stroud and the accounting services.

During Covid-19 Marah provided take-away meals and this only slightly reduced when we reverted to providing meals in-house. Hence, the extra cost of take-away boxes (approximately 20p each) continues.

The extra cost of £16,000 for opening on Fridays was met with donations from Julia & Hans Rausing Trust and Sylvanus Charity. This extra cost is regularly reviewed.



Future Fundraising

We would like to achieve 200 regular donors by the end of 2024. We have spent time on raising Marah's profile via links with a local newspapers, regular talks to organisations and with improvements to our website.

Local churches and individual donors continue to support Marah with one-off gifts.

During Covid-19, we received extra funding to cover the ongoing protection measures that had to be introduced. This enabled Marah to continue its operation. Since 2022, these have now ceased but the policies of strict hygiene introduced during Covid have been maintained.

Reserves Policy

In consideration of our responsibilities as a Registered Charity and Company Limited by Guarantee, Marah aims to have a considered and purposeful policy for applying the charity's income. This is to ensure that Marah balances the needs of present and future beneficiaries and applies the resources at its disposal as efficiently as possible within the terms of our Constitution. The principle of this policy is that we will ensure that we make sufficient provision to cover our statutory obligations and any contract commitments. This will include:

- statutory redundancy payments
- refurbishment costs
- utility charges

At present, March 2023, our reserves fund has a balance of £111,088. This figure is down from £124,015 in March 2022. These reserves are unrestricted though £25,000 is reserved for statutory purposes in the event of Marah having to close. Any restricted funds received will focus on Drop-in costs and the remaining surplus will meet on-going regular shortfalls and future expansion of Marah's operation.

In line with being financially prudent, £63,500 which is slightly less than one year of expenditure is held in a CCLA (Churches, Charities and Local Authorities) investment account.

Jim Coubrough
Treasurer

Purpose and Mission

The principal object of the Trust is to express Christian faith in action by assisting those in need and the marginalised, including those suffering because of abuse of alcohol, drugs or otherwise addicted.

Our Vision

Our vision is to be a key provider of support to the most vulnerable in the Stroud District, helping them to improve their physical and mental health and wellbeing. We aim to achieve this by helping our guests access existing statutory and charitable services. Where these services are unsuitable or unavailable, Marah will aim to provide this help direct. We welcome all who come to us as our guests.

Our Mission

- Providing free, nutritious meals four times a week to all of our guests.
- Offering a non judgemental warm and welcome place to come and socialise.
- Supporting the homeless and those in need in respect of accommodation.
- Ensuring access to advice and practical support to those in need.
- Promoting the care, welfare and rehabilitation of persons who have been or are abusing alcohol, drugs or other substances or addicted to gambling or otherwise addicted.
- Assisting individuals to become as self-sufficient as possible and to encourage their integration into and participation in society.
- Providing a stable, safe place for our guests where practical needs are met so that developments can be made.

Our Values

- We are non-judgmental
- We are supportive
- We are accessible
- We show compassion
- We are inclusive



"I like and appreciate everything and am grateful for whatever can be managed that helps me. Most important is the welcoming staff. They are the reason I am able to ask for help and keep coming back. Thank you" A guest comment.

How our Activities Deliver Public Benefit

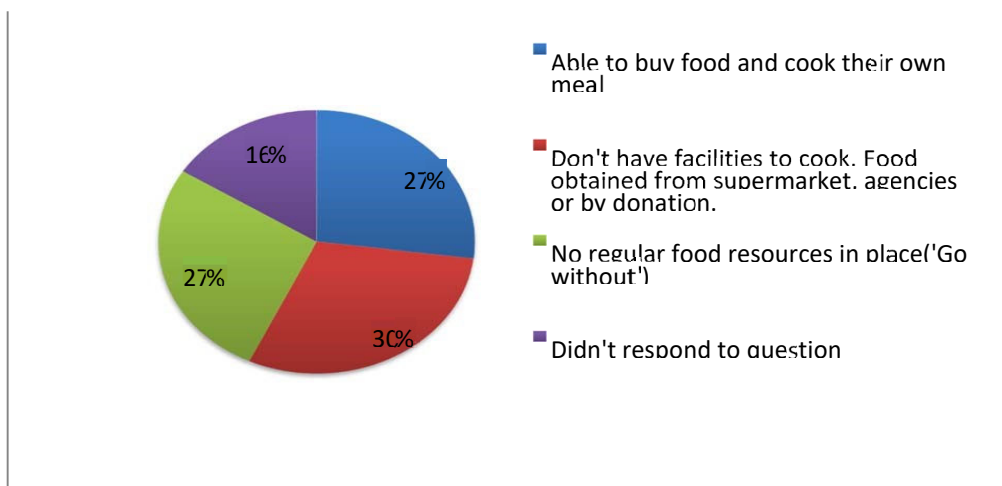
Our main activities focus on improving the health and welfare of those who live on the margins of society, including assisting the homeless and promoting recovery from addictions, and are undertaken to further our charitable objects for public benefit.

Who Uses and Benefits from our Services?

Primarily the Trust operates in the Stroud District, seeking to assist those in need: the vulnerable and the marginalised. The street level access for the Drop-in means that the service is available to all. Many of our guests lead chaotic lives and they can come in whenever we are open. There are no barriers to entry and all guests are welcomed equally. The Trustees have had due regard to the public benefit guidance published by the Charity Commission.

Marah is committed to ensuring equality of access for all to our services and that no-one is discriminated on any grounds, including gender, disability/health, ethnic origin and sexuality. It must be noted that our policy of welcoming all without any questions at the Drop-in, including those more chaotic guests, who may be under the influence of alcohol and/or drugs, presents a challenge when collecting data on the people who use our services.

WHAT DO YOU NORMALLY DO FOR FOOD WHEN YOU DON'T VISIT MARAH?



Data taken from a 2019 survey of guests

The Drop-in

Our Drop-in offers our guests friendship, wholesome food, respect and hope with volunteers available each session to talk with guests who wish to engage. Our guests experience the sense of family and community support that is often missing from their lives. For many, it is the only place where they are welcomed warmly, without judgement. A place where if they need help to make any change in their life, they know they will receive it.

We provide a free, hot meal with dessert, cakes and fresh fruit every Monday, Wednesday and Friday. The Saturday Drop-in provides a lighter meal based around toasted sandwiches with extras such as fruit and cake. Post Covid, we have continued to provide take-away meals for those who need them. Many guests prefer to eat their meals at home due to issues with anxiety. Some takeaways are for family and friends. The challenge for Marah in providing this service has been the cost of takeaway containers and the increase in the number of meals provided.

The Friday Drop-in introduced in August 2021 continues to be as busy as the other drop-in days and is now a well-established part of our service.



We regularly receive donations from Tesco and Waitrose through the Fare Share scheme. They provide good quality unsold food which is used to prepare meals or passed directly to our guests.

As well as providing food and friendship at the Drop-in, our volunteers also assist with the sourcing and free provision of clothing, shoes, essential toiletries and pet food.

Analysis of yearly figures show that we have had a 4% increase on the figures for 2021-22 on the number of meals served to our guests. We served 15,845 meals in 2022-23, compared to 15,177 in 2021-22. The major increase in demand during the pandemic has continued and we do not expect this to fall in the future. The average number of guests attending has remained steady at 36 per session. Full statistics for the year can be seen in Appendix 1.

“very good, very helpful – without you we would struggle”

“Life saver – top of the range

Quote from a guest

Marah Emergency Food Packs

For those in most need, Marah provides a lifeline in the form of a selection of basic foods that will last for three days for a single person. Each pack consists of staples such as cereals, baked beans, pasta, milk and juice – even the odd treat like a packet of biscuits. This need arises because some of our guests continue to struggle with little or no income due to having their benefits stopped or reduced by sanction for a variety of reasons. Many of our guests have mental and physical health needs and often struggle to cope in all aspects of their lives. As well as addressing hunger and the need for food, the food pack can make a big difference to their wellbeing and ability to cope with daily life.



Stroud District Foodbank provides the food packs and we monitor and record how they are issued. A total of 548 packs were given out in the past year.



Marah Hardship Payments

Marah has a very limited fund to assist guests in urgent need. This includes providing bus/train tickets to attend hospital, probation, benefits and other appointments. In extreme circumstances a small one-off top-up payment is provided to help with gas/electricity supply. Those receiving such help are referred to P3 or other advice services if not already receiving such support. The Drop-in Manager manages the hardship payments and cash is never given out. Stroud Citizens Advice Bureau have helped in the past to cover the cost of many of these payments for us via the 'Help Through Crisis' Project funding they have received.

Advocacy and Guest Support

Marah's Drop-in Manager acts as a vital link between our guests and various agencies in the area. Our guests can access support and practical help in connecting with social services, local authorities and with our local partner agency P3, which a national charity funded to provide advice and support in local communities.

Our Drop-in manager engages with our guests and builds relationships of trust and support. He provides advice and guidance when requested and gives them the confidence to seek out the help they may need.

A guest story: Don

The following case example reflects how Marah's engagement with people on the margins can positively affect their lives. The name has been changed.

Don had been working full-time and renting a room in a house for many years, was made redundant and several months later had to leave his accommodation as the landlord wanted the room back. He spent a period sofa-surfing and then sleeping rough. In the meantime, his alcohol use had increased due to the stress of his lifestyle. He told the Drop-in Manager he was sleeping rough and he was referred to the Rough Sleepers Outreach Team for support. Marah provided him with a cheap mobile phone so that he could be contacted by services. Marah also provided a sleeping bag, toiletries and clothing. He regularly attended the Drop-in to eat and Marah supported him to engage with services, including the Job Centre regarding his benefits and Stroud District Council's Homeless Prevention Team. He was placed locally in emergency accommodation and is now in a longer-term supported hostel where he feels settled and has now started to engage with addiction services regarding his alcohol use.

Partnerships

Marah is committed to effective partnership working and is proud of the relationships we have established.

FareShare is a national charity that co-ordinates the distribution of excess food from local supermarkets. Marah receives food to use and to give out to our guests from Waitrose and Tesco and this includes fresh fruit, vegetables, tinned and dry goods.

P3 Housing support: Pre-pandemic, P3 workers regularly attended our weekday Drop-in. During the pandemic Marah has worked hard to ensure that guests can access P3 advice and support service.

The Rough Sleepers Outreach Team work with street homeless people and has a strong working relationship with Marah. We work closely together to ensure street homeless people are assisted quickly – the aim being to secure appropriate support and access to

accommodation. The team often attend our Drop-in. The Outreach Service is currently provided by P3 Charity.

Stroud District Council Housing Advice & Homelessness Prevention Team have an awareness of our work supporting homeless people and assisting those in accommodation to retain it. We support our guests in accessing this service by phone and online and have established a good working relationship with the advice team.

Stroud food Hubs Network: Marah has joined the recently formed group of Stroud Food Hubs. This network aims to address food poverty on a local level in a sustainable way. By working together, we can avoid duplication of services and share ideas, resources and expertise to help address the food needs of the local community.

Stroud District Foodbank (SDF) supply Marah's emergency food packs and some supplies for the Drop-in including tea, coffee and tinned items.

Outreach Vaccination Team, Gloucestershire Health and Care HNS Foundation Trust: The Outreach Clinic staff continue to visit the Drop-in to offer Covid vaccinations and general healthcare advice. This has been a real success in engaging hard-to-reach people and the local community.

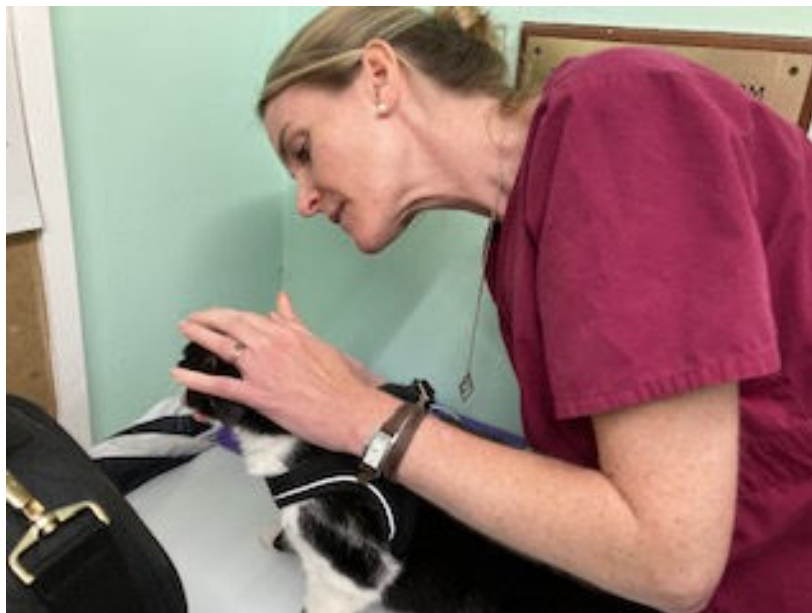
The Cotswolds Dog and Cats Home, Vet Outreach: Following their assistance with donations of free pet food for our guests to access we now welcome the Home's free outreach vet service on a regular basis. Our guests can bring their pets for free treatment and advice which our guests would otherwise struggle to afford.

The Salvation Army: We work together to support rough sleepers, who can access free shower and laundry facilities at the Salvation Army Citadel located near the Marah Drop-in.

CGL provide Drug and Alcohol Recovery services in Stroud and Marah signposts people to CGL services when appropriate and encourages those in addiction to engage with them.

Emmaus: We work closely with the local Emmaus shop team, who are keeping in touch with and supporting rough sleepers; providing sleeping bags, clothing and other items when needed.

Marah continues to have good working relationships with other local agencies and services, including Citizens' Advice Bureau, 2gether Trust (local NHS Mental Health Services), local GP services and the local Neighbourhood Police Team and Community Wardens.



Support from the Local Community and Business

The local community is very supportive of the work we do and we have welcomed special support and events, which have also helped to raise Marah's profile. The total cost of our Christmas meal was very kindly covered by a local company Nuviv Ltd. for the sixth year running. Waitrose covered additional costs related to meals provided over the Christmas holiday period. Stroud supermarkets, Waitrose and Tesco supply us weekly with food due to go out of date which is used in the kitchen and distributed to our guests.

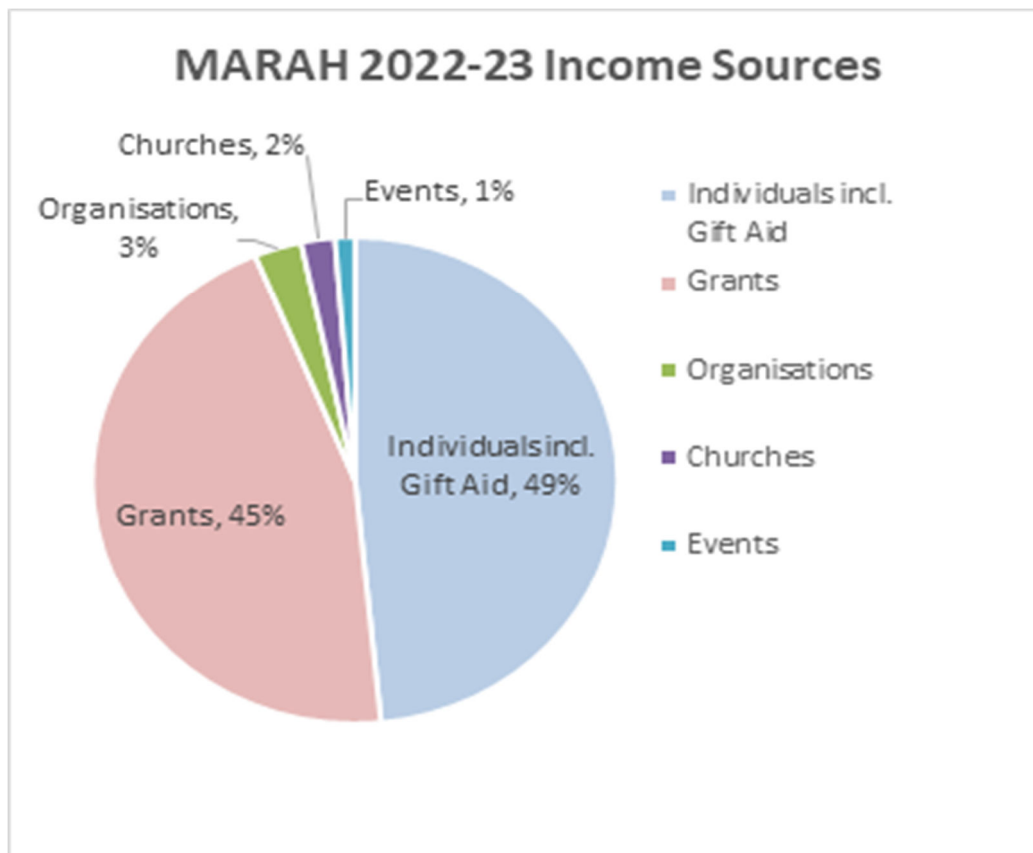
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Fundraising



We would like to thank the following grant-making bodies for their generous support received from April 2022 to end of March 2023:

Stroud Town Council

Stroud Town Council – Warm Spaces

Stroud District Council - Community Wellbeing Grant

Sylvanus Lysons Grant

Julia and Hans Rausing Trust

Ethical Giving

Our People

Marah’s main resource is its people and the contribution they make. We have a group of around 40 volunteers who assist with Drop-in operations, cooking and kitchen tasks, and administration.

Volunteers gave an amazing total of 4,848 hours of their time this year (See Appendix 1).



COMMITMENTS FOR 2023 -24

The overarching aim for the Marah Trust 2023-24 is to

- strengthen the **sustainability** of our existing high-quality provision of a hot, nutritious meal at the Drop-in for a wide range of vulnerable people in the Stroud area, recognizing that we continue to manage the transition to a fully post-Covid operation.

In order to achieve these aims we plan to

- Extend our profile through **increased social media activity and local media coverage.**
- **Increase the number of volunteers** recruited to prepare for the turnover which is inevitable with an aging profile and new employment patterns.
- **Raise additional funding** through grants, events and individual donations.
- **Explore opportunities** to extend the range of services available for supporting guests.

Trustees are aware of the level of challenge required to achieve our **sustainability aim.**

- Food inflation is having a significant impact on our annual food costs.
- The pool of volunteers is shrinking given the post-Covid changes in lifestyles and opportunities for flexible working in employment.
- The reduction in disposable income for companies and individuals, as a result of the cost-of-living crisis, is making it more difficult to access grants, gain sponsorship and encourage individual donations.

Structure, Governance and Management

Governing Document

The Trust is a private company limited by guarantee, incorporated in England and Wales on 6 March 2006 and registered as a charity on 20 July 2006. The company was established under a Memorandum of Association which sets out its objects and powers and is governed under its Articles of Association. In the event of the company being wound up, its members are each required to contribute an amount not exceeding £1.

Organisational Structure

The Trust's Articles provide that its affairs shall be managed by the Trustees who are its Directors under company law and Trustees under charity law. They give their time voluntarily and receive no benefits from the Trust. Expenses reclaimed from the Trust are set out in Note 9 of the Financial Statements.

The Trustees are actively involved in determining strategy, direction, oversight and control. The Trustees meet on average monthly and further meetings may be held to deal with specific matters as the need arises.

Recruitment And Appointment of Trustees

Under the Articles, Trustees are appointed by the Members of the Trust and serve for a three-year term. A retiring Trustee, if willing to stand and duly proposed may stand for re-appointment at the meeting at which (s)he retires. There is no limit on the number of re-appointments permissible. At the first meeting of Trustees after the AGM the Trustees appoint a Chair from their number.

Trustee Induction and Training

Marah is committed to providing suitable induction and training to Trustees. All Trustees before appointment should be made aware of the following:

- the duties, responsibilities and obligations of Trustees
- the governing documents of the Trust and relevant operational procedures
- the Trust's vision, its strategic goals and plans for the immediate future
- matters considered by the Trustees in the preceding 12 months, as covered by the minutes of meetings
- the Trust's current financial position, as set out in the latest financial statements and management accounts.

Related Parties and Networking Relationships

Marah has established good working relationships with local partner agencies, including the CAB, Independence Trust (drugs and alcohol service), local police, mental health services and local authority housing department. The Trust seeks to relate to local churches and Christian agencies having complementary visions and objectives.

Risk Management

The Trustees keep under review the major risks to which the Trust is exposed and seek to keep in place the appropriate procedures and systems to minimise those risks.

A significant external risk is the uncertainty of income, both in timing and quantum. To minimise the impact of fluctuating income, the Trustees seek a level of Free Reserves in hand in accordance with the Reserves Policy stated on page 8. To help minimise the uncertainty of the level of ongoing donations, the lack of which could affect the Trust's ability to carry on providing its range of services, ways and means continue to be explored to see how the Trust's income generating activities can be expanded.

As regards internal risk, with the Trust being a small organisation having only three part-time employees and being almost totally dependent on volunteers, there is a threat that lack of volunteers could endanger the continuance of its operations. There is only limited action the Trust can take but it does promote its needs through all possible means, including direct approach to possible individuals.

In respect of other internal risks, the Trustees aim to minimise these through procedures for authorisation of all transactions and projects for all operational aspects of the Trust. These procedures are reviewed periodically to ensure they continue to meet the needs of the Trust.

Membership of the Trustees

The Trustees (who are also Directors of the Trust for the purposes of company law) serving during the year and up to the date of this Report are set out on page 1.

Responsibilities of the Trustees

The Trustees are responsible for preparing their report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) Accounting and Reporting by Charities issued in March 2005.

Company law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the Trust and of the incoming resources and the application of resources, including the income and expenditure, of the Trust for the year. In preparing these financial statements, the Trustees are required to:

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- o select suitable accounting policies and then apply them consistently.
- o observe the methods and principles in the Charities Statement of Recommended Practice; to make judgements and estimates that are reasonable and prudent;
- o state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- o prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the Trust 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 Trust and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent Examiner

The Trustees appointed Hazlewoods Accountants to be the Independent Examiner for the purposes of these Financial Statements.

This Report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Approved by the Trustees on 11th October 2023 and signed on its behalf by

.....
Jacqueline M Natt
Chair of Trustees

**Independent Examiners’ Report To The Trustees Of Marah Trust
On The Unaudited Financial Statements**

I report on the accounts of the Marah Trust for the year ended 31 March 2023, which are set out below.

Respective responsibilities of the Trustees and Examiner

The Charity’s Trustees (who are also the Directors of the company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (“the 2006 Act”) and the Charities Act 2011 (“the 2011 Act”). The Trustees consider that an audit is not required for this year (under section 144 of the Charities Act 2011 (the Act) and under Part 16 of the 2006 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 145 of the 2011 Act);
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Independent examiners’ statement

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

- The accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the financial statements do not accord with such records; or
- the financial statements do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the financial statements give a ‘true and fair’ view which is not a matter considered as part of an independent examination: or
- the financial statements have not been prepared in accordance with the methods and principles of the Charities SORP (FRS102).

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



Date 11 October 2023

.....
Martin Howard FCA

HAZLEWOODS LLP, Windsor House, Bayshill Road, CHELTENHAM GL50 3AT

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Marah Trust Statement of Financial Activities (including summary income and expenditure account) as at 31 March 2023

MARAH TRUST						
Income & Expenditure						
Details	As at 31 March 2023			As at 31 March 2022		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Funds	Funds	Funds	Funds	Funds	Funds
	£	£	£	£	£	£
Income and Endowments from						
Charitable Activities			0			0
Donations and Legacies	47,130	9,000	56,130	49,869	21,840	71,709
Investments	910		910	9		9
	48,040	9,000	57,040	49,878	21,840	71,718
Expenditure						
Accounts & Book-keeping	2,597		2,597	2,272		2,272
Client Assistance	239		239	37		37
DBS Administration	126		126	135		135
Depreciation	156		156	195		195
Drop-in Accommodation	7,051	714	7,765	5,481	1,512	6,993
Drop-in Consumables	17,488	5,912	23,400	3,351	16,891	20,242
Drop-in Equipment	1,511	245	1,756	242	2,328	2,570
Health & Safety	50		50			0
Information Technology	43		43	229		229
Insurance	564		564	532		532
Legal	13		13	13		13
Membership	180		180	96		96
Office Costs	630		630	278		278
Refurbishment	60		60			
Rent	2,221		2,221	2,221		2,221
Salaries	27,992	2,129	30,121	21,843	4,805	26,648
Staff Expenses	40		40	48	43	91
Telephone			0	87		87
Volunteer Expenses	6		6	10		10
	60,967	9,000	69,967	37,070	25,579	62,649
Net Income/Expenditure	-12,927	0	-12,927	12,808	-3,739	9,069
Total Funds Brought Forward	124,015	0	124,015	111,207	3,739	114,946
Total Funds Carried Forward	111,088	0	111,088	124,015	0	124,015

**Marah Trust Statement of Financial Activities
Balance Sheet as at 31 March 2023**

Details	As at 31 March 2023				As at 31 March 2022	
	Unrestricted	Restricted	Endowment	Total		Total
	Funds	Funds	Funds	Funds		Funds
	£	£	£	£		£
Fixed Assets						
Intangible Assets				0		0
Tangible Assets	626			626		782
Total Fixed Assets	626	0	0	626		782
Current Assets						
Cash at bank & in hand	109,776			109,776		122,343
Deferred Expenditure				0		0
Debtors	1,834			1,834		1,890
Total Current Assets	111,610	0	0	111,610		124,233
Creditors						
Amounts falling due in one year	1,148			1,148		1,000
Amounts falling due after one year				0		0
Total Current Liabilities	1,148	0	0	1,148		1,000
Net Current Assets/(Liabilities)	110,462	0	0	110,462		123,233
Total Net Assets or Liabilities	111,088	0	0	111,088		124,015
Funds of the Charity						
Endowment Funds				0		0
Restricted Income Funds				0		0
Unrestricted Funds	111,088			111,088		124,015
Revaluation Reserves				0		0
Fair Valuation Reserves				0		0
Total Funds	111,088	0	0	111,088		124,015

**MARAH TRUST
BALANCE SHEET – CONTINUED
AT 31 MARCH 2023**

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP

Jacqueline Natt
Chair
Date of approval 10/10/2023
Jacqueline R. Natt

Jim Coubrough
Trustee
Date of approval..... 10/10/2023
Jim Coubrough

MARAH TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

1. ACCOUNTING POLICIES

Accounting Convention

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and with the Charities Act 2011. The charity constitutes a public benefit entity as defined by FRS 102.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

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 the particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Computer equipment: 20% on reducing balance.

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

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

1. ACCOUNTING POLICIES (Continued)

Going concern

The Trustees assess whether the use of going concern is appropriate, i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. On review, the Trustees have concluded that they are to adopt the going concern basis in preparing these financial statements.

2. VOLUNTARY INCOME

	2023	2022
	£	£
Personal giving donations	22,832	25,030
Gift aid tax reclaimed	4,355	4,503
Membership	-	-
Donations from organisations	1,642	3,075
Grants	25,453	37,340
Corporate giving	-	-
Church giving donations	1,154	1,761
Church giving regular	-	-
	<u>55,436</u>	<u>71,709</u>

3. ACTIVITIES FOR GENERATING FUNDS

	2023	2022
	£	£
Fundraising Events	<u>694</u>	<u>-</u>

4. INVESTMENT INCOME

	2023	2022
	£	£
Deposit Account Interest	<u>910</u>	<u>9</u>

5. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	2023	2022
	£	£
Foodbank	<u>-</u>	<u>-</u>

6. COSTS OF GENERATING VOLUNTARY INCOME

	2023	2022	
		£	£
Rent	2,221	2,221	
Insurance	564	532	
Computer consumables	43	229	
Office expenses	<u>630</u>	<u>298</u>	
	<u>3,458</u>	<u>3,280</u>	

7. CHARITABLE ACTIVITIES COSTS

	2023 £	2022 £
Charitable activities	<u>63,019</u>	<u>56,567</u>

8. GOVERNANCE COSTS

	2023 £	2022 £
Accountancy and bookkeeping	1,896	1,572
Independent Examination of Accounts	700	700
Payroll Costs	725	322
Legal fees	<u>13</u>	<u>13</u>
	<u>3,334</u>	<u>2,607</u>

No other amounts were paid to the Independent Examiner in respect of other services.

9. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting):

	2023 £	2022 £
Depreciation – owned assets	<u>156</u>	<u>195</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustee's expenses

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

11. STAFF COSTS

	2023 £	2022 £
Wages and salaries	29,067	26,020
Employers' pension costs	329	306
Payroll costs	<u>725</u>	<u>322</u>
	<u>30,121</u>	<u>26,648</u>

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

	2023	2022
Drop-in manager	1	1
Drop-in cook	2	2

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

12. TANGIBLE FIXED ASSETS

	Computer Equipment £
COST	
At 1 April 2022	4,592
Additions	<u>-</u>
At 31 March 2023	<u>4,592</u>
DEPRECIATION	
At 1 April 2022	3,810
Charge for year	<u>156</u>
At 31 March 2023	<u>3,966</u>
NET BOOK VALUE	
At 31 March 2023	<u>626</u>
At 31 March 2022	<u>782</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	-	-
Accrued Income	-	-
Deferred Expense	-	-
Gift Aid tax repayment	1,834	1,890
Prepayments	<u>-</u>	<u>-</u>
	<u>1,834</u>	<u>1,890</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade creditors	313	233
Social security and other taxes	-	-
Pensions	135	67
Wages and salaries	-	-
Accrued expenses	<u>700</u>	<u>700</u>
	<u>1,148</u>	<u>1,000</u>

15. MOVEMENTS IN FUNDS

Current Year (2022 to 2023)

	At 1 April 2022 £	Net movement in funds £	At 31 March 2023 £
Unrestricted funds			
General fund	124,015	(12,927)	111,088
Restricted funds:			
(This Year:			
Sylvanus Lysons Charity for Drop-in costs: £1,500 – expenditure £1,500			
Julia & Hans Rausing for Drop-in costs: £7,500 – expenditure £7,500)			
Restricted fund	—	—	—
TOTAL FUNDS	<u>124,015</u>	<u>(12,927)</u>	<u>111,088</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	48,040	(60,967)	(12,927)
Restricted funds			
Restricted fund	<u>9,000</u>	<u>(9,000)</u>	—
TOTAL FUNDS	<u>57,040</u>	<u>(69,967)</u>	<u>(12,927)</u>

Previous Year (2021 to 2022)

	At 1 st April March 2021 £	Net movement in funds £	At 31 st 2022 £
Unrestricted funds			
General fund	111,207	12,808	124,015
Restricted funds			
Restricted fund	<u>3,739</u>	<u>(3,739)</u>	<u>-</u>
TOTAL FUNDS	<u>114,946</u>	<u>9,069</u>	<u>124,015</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	49,878	(37,070)	12,808
Restricted funds			
Restricted fund	<u>21,840</u>	<u>(25,579)</u>	<u>(3,739)</u>
TOTAL FUNDS	<u>71,718</u>	<u>(62,649)</u>	<u>9,069</u>

16. CASH AT BANK AND IN HAND

	2023 £	2022 £
Lloyds Treasurers' account	45,306	59,339
Lloyd's Debit Card accounts	445	90
Lloyds Deposit account	1	48,002
CCLA Deposit account	64,024	14,912
Cash	<u>-</u>	<u>-</u>
	<u>109,776</u>	<u>122,343</u>

17. RELATED PARTY TRANSACTIONS

There were no Related Party transactions.

Appendix 1: 2022 – 2023 Year End Statistics

			MEALS							
	Total Volunteer Hours	Other Volunteer Hours	Volunteer Hours	Guests Attended	Guest Meals 2nd	Volunteer Meals	Total Emergency Food Packs Issued	Guest Contacts	Total sessions in month	Total Guest Meals
APRIL	439	47	392	552	720	53	45	46	18	1272
MAY	422	57	365	536	672	42	59	57	16	1208
JUNE	443	35	408	578	782	56	60	60	17	1360
JULY	466	40	426	520	759	70	42	45	18	1279
AUG	461	27	434	577	731	48	40	51	18	1308
SEPT	376	32	344	507	782	44	42	53	17	1289
OCT	462	37	426	535	794	52	37	62	17	1329
NOV	473	60	413	537	822	61	43	38	17	1359
DEC	498	57	441	498	712	65	44	47	18	1210
JAN	460	77	383	519	823	58	50	38	17	1342
FEB	414	55	359	549	809	68	36	46	16	1358
MARCH	531	72	459	616	915	72	50	27	18	1531
TOTAL	5443	595	4848	6524	9321	689	548	570	207	15845