LUNCH ON THE RUN LIMITED

England & Wales · Charity number 1080900

Details

Other names	LUNCH ON THE RUN
Status	Registered
Legal form	Charitable company
Company number	03736856
Registered	2000-05-26
Register	View on the Charity Commission register

Contact

Address	Lunch on the Run Dy1 Building stafford street Dudley DY1 1RT
Phone	01384217050
Email	manager@lunchontherun.co.uk
Website	www.lunchontherun.co.uk

Activities

Objects: THE PROVISION OF EDUCATIONAL TRAINING PROGRAMMES AND WORK EXPERIENCE FOR PEOPLE WITH LEARNING DISABILITIES

Activities: To provide training and work experience for the benefit of persons who have a learning disability and autism that require support, education, or training and to provide for their advancement.

Classification

- **How:** Provides Human Resources, Provides Services
- **What:** Education/training, Disability
- **Who:** People With Disabilities

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Geography

- Dudley

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£220,911	£212,361	-	-
2024-03-31	£163,000	£199,367	-	-
2023-03-31	£208,752	£203,951	-	-
2022-03-31	£181,000	£162,000	-	-
2021-03-31	£161,418	£144,750	-	-

Trustees

Name	Role	Appointed
PETER JOHN	Chair	2018-12-11
Carly Michelle Dawson		2025-11-06
Jayne Waltho		2026-01-27
Kerry Brown		2022-01-01
NICHOLAS WEBB		
Nathaniel Sheridan		2022-01-01
Sarah Louise Alliband		2023-10-19

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LUNCH ON THE RUN LIMITED

England & Wales - Charity number 1080900

Accounts

REGISTERED COMPANY NUMBER: 3736856 (England and Wales)
REGISTERED CHARITY NUMBER: 1080900

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

FOR

LUNCH ON THE RUN LIMITED

J W Hinks
Chartered Accountants
19 Highfield Road
Edgbaston
Birmingham
B15 3BH

LUNCH ON THE RUN LIMITED

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FOR THE YEAR ENDED 31 MARCH 2025

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LUNCH ON THE RUN LIMITED

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

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 31 March 2025. 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).

The financial statements comply with the charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and the Statement of Recommended Practice applicable to charities (FRS102).

OBJECTIVES AND ACTIVITIES
Objectives and aims
Lunch on the Run provides training and work experience for the benefit of persons who have a learning disability that requires support, education, or training. The charity's objective and its principal activity continues to be that of providing a positive experience for trainees, through structured training and work involvement.

OBJECTIVES AND ACTIVITIES
Objectives and Aims

2024 Aims & Objectives

1. To improve confidence & self-esteem of our trainees

2. To offer support and guidance in all aspects of catering including customer services

3. To complete food hygiene module annually with trainee's including allergy training

4. Continue with annual progress reports for trainees.

We have completed all our aims for 2024/2025 with some great results which are demonstrated in our activities, achievements, and performance.

2025 Aims & Objectives

1. Continue to offer support and guidance in all aspects of catering and customer services.

2. To extend training packages with more targeted projects.

3. To continue to build on confidence and improved self-esteem.

4. Monitor and review trainees' performance.

Ensuring our work delivers our aims.
We review our aims, objectives, and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help. The review also helps us to ensure that our aims objectives and activities remain focused on our stated purpose.

Activities, Achievements and Performance

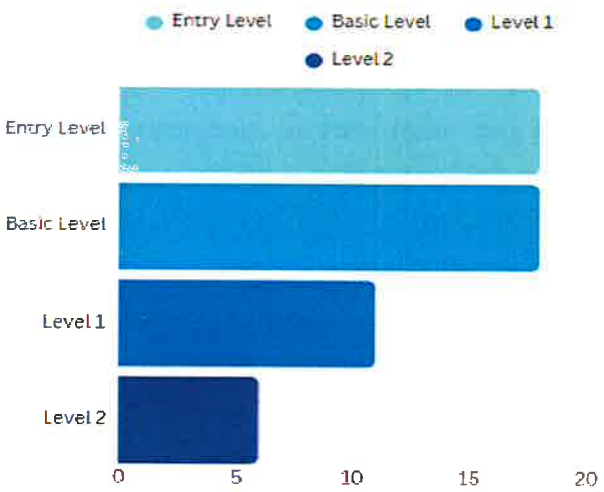
Over the past year, Lunch on the Run has continued to grow not only as a social enterprise but as a vital training ground and support system for people with learning disabilities and autism. Our mission to provide meaningful kitchen-based training and employment opportunities has remained at the heart of everything we do, and 2024-2025 has been a year of considerable progress, innovation, and community impact.

We have successfully maintained our 5-star food hygiene rating from the Environmental Health after an unannounced visit at the beginning of August 2024.

One of our proudest achievements this year has been the continued development and success of our kitchen training program. Through structured, person-centred learning, we have supported over 20 individuals with learning disabilities and autism to develop core culinary skills, boost their confidence, and gain practical experience in a working kitchen environment. Our inclusive approach ensures that each trainee receives tailored support, with clear pathways to independence and employability. 24% of our trainees have gone on to further training, which is a testament to the effectiveness of our model and the commitment of our dedicated team.

A key focus this year has been strengthening our coaching and mentoring approach within the kitchen. We have introduced new training modules focused on food hygiene, allergen, and customer service, all adapted to be accessible and engaging for learners with a range of needs. This has not only improved the quality of our service but has also empowered our trainees to take on more responsibility, boosting their self-esteem and sense of purpose. The real-life café setting continues to provide a safe, supportive environment where people can thrive and grow at their own pace.

Our trainees have all successfully completed a food hygiene exam at varying levels.



We have secured some funding to be able to deliver some projects this year which have been successful and continue to grow and develop.

Crafty Corner offers a supportive and inclusive environment where individuals can express themselves creatively, develop new skills, and build confidence. Through firsthand activities, participants can improve fine motor skills, enhance focus, and experience a sense of accomplishment. The club also encourages social interaction, helping to reduce isolation and build friendships, while promoting emotional well-being and a sense of community. This is a project for people with learning disabilities and autism. Our trainees have also been involved in preparing lunch and serving refreshments to participants.

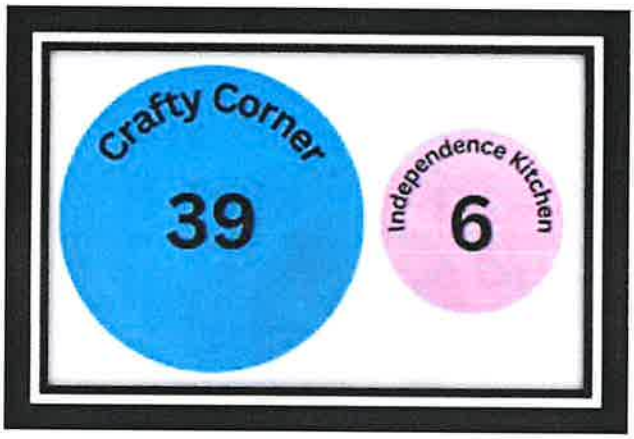


Another key project, our " Independence Kitchen empowers participants to make informed choices and develop essential life skills. By building confidence in the kitchen and understanding nutrition, individuals gain greater independence and improve their overall well-being. The course also promotes self-reliance, boosts self-esteem, and encourages positive habits that support a healthier lifestyle and a stronger sense of autonomy. This is a project for people with learning disabilities and autism.





These engagements are from August 2024 to March 2025. These courses are continuing, and we are engaging with more people moving into the new financial year.





Our new Smart Eats project, is designed to promote nutrition and healthy eating among people with learning disabilities and autism, while also fostering positive relationships with food. Through engaging, hands-on activities such as cooking sessions, meal planning, and food education, the project helps participants build essential skills and confidence around making healthier food choices. Smart Eats encourages a fun, inclusive environment where individuals can explore new tastes, learn about balanced diets, and enjoy shared mealtimes- we have currently reached 6 participants in the first cohort of this project who have all shown great response to the material and demonstrated more confidence in preparing healthy meal alternatives.



The Skill Me Up project in its initial phase, it is a new project designed to move people who are economically inactive to job searching or those individuals who are looking for the first steps into the world of work. Through our experience and understanding of working with adults with learning disabilities and autism, built up over many years, our project will overcome some of the barriers and provide a welcoming and supportive working environment. Initially funds have been used to prepare training aids, create modules and training plan to ensure all areas are covered in readiness to the start date. This 14-week project will cover food hygiene, health and safety, customer service, functional skills. Our first cohort is waiting to start at the beginning of April 2025.

Our collaborations with local schools, care providers, and employment agencies have also grown, allowing us to create more supported work experience placements and widen our community outreach. These relationships have been crucial in raising awareness about the importance of inclusive training and employment practices.

As we look ahead, we're excited to build on this year's successes, explore new partnerships, and continue adapting our services to meet the evolving needs of our trainees and community. Lunch on the Run remains committed to creating a world where everyone, regardless of ability, has access to opportunity, purpose, and a place to belong.

Manager Report
This year we approached several funders to support our charity, this proved extremely successful. Some funding was restricted for kitchen equipment, some restricted to specific projects and some to support our charity to continue our work around supporting individuals with learning disabilities and autism.

Our new projects have expanded our services and opportunities for people with learning disabilities and autism. Although initially complex and required planning work in setting up and recording outcomes, they now run with ease.

We have successfully delivered our aims for 2024. Trainees have demonstrated an improvement in their confidence, in particular with regard to customer service.

We have kept up to date on training and introduced more practical training aids. Some of the training games we have designed prove really popular and effective. Our training plans include customer service, food hygiene, manual handing, health and safety, IT with Maths & English functional skills. This training has helped with building confidence and improving self-esteem. Trainees have been involved in expanding their catering skills and social skills through customer service training. Trainees have had more experience in cake making, fondant work, making buttercream with different flavours and colours, scones, different styles of sandwich presentation, mini cakes, preparing afternoon teas and buffets. They continue expanding their experience in preparing hot food for the local nursery.

We have continued to update our social media sites with a growing following of 8.2k on our Facebook page. We will continue to develop business opportunity and look at trends for the coming year.

I am proud of the fact our trainees are happy and comfortable at Lunch on the Run. They are well supported by our experienced team and continue to develop skills which are transferable into independent living, volunteering opportunities and moving closer to the labour market.

Our wonderful team, with interchangeable skills that complement each other to delivered high quality food and training continue to work extremely hard. All training is up to date, and they continue to show commitment and dedication to Lunch on the Run. They have remained loyal and committed to help deliver another successful year for our trainees.

I would like to thank the board of trustees who give their time freely, offering guidance and support to me. We continue to follow and discuss the Charity Governance Code to ensure we cover all areas of governance. We also use the Charity Commission checklist to cover all areas of compliance. We have reviewed our risk register and business planning with discussions at board meetings. Our Treasurer, Mrs K E Brown has monitored our finances ensuring our reserves are reviewed to meet the challenges of our organisation. Our Chair, Mr P R John periodically keeps members informed on governance ensuring members are meeting the needs of the charity.

Parent/Carer Feedback
How well do you feel your trainee is gaining valuable experience that could support future employment/ volunteering opportunities or independence in their lives?

Parent of Trainee X: 'X has become much more independent since joining Lunch on the Run in 2023, both in their social life and helping me around the house.'

Parent of Trainee Y: 'Y is gaining lots of new skills that will support them; however, I do feel support will be needed throughout. Y needs lots of 1 to 1 support with new tasks to prevent anxiety'

To what extent have you seen positive changes to your trainee's social skills, confidence and independence?

Y: Lunch on the run is really helping develop Y's social skills, this is an area they have always struggled with, making new friends is very important for him.

X: X's confidence has grown so much over the past year, their social life has really flourished, and it's been lovely watching her feel comfortable taking herself out.

Could you give an example of how Lunch on the Run's training has impacted your trainee's home life?

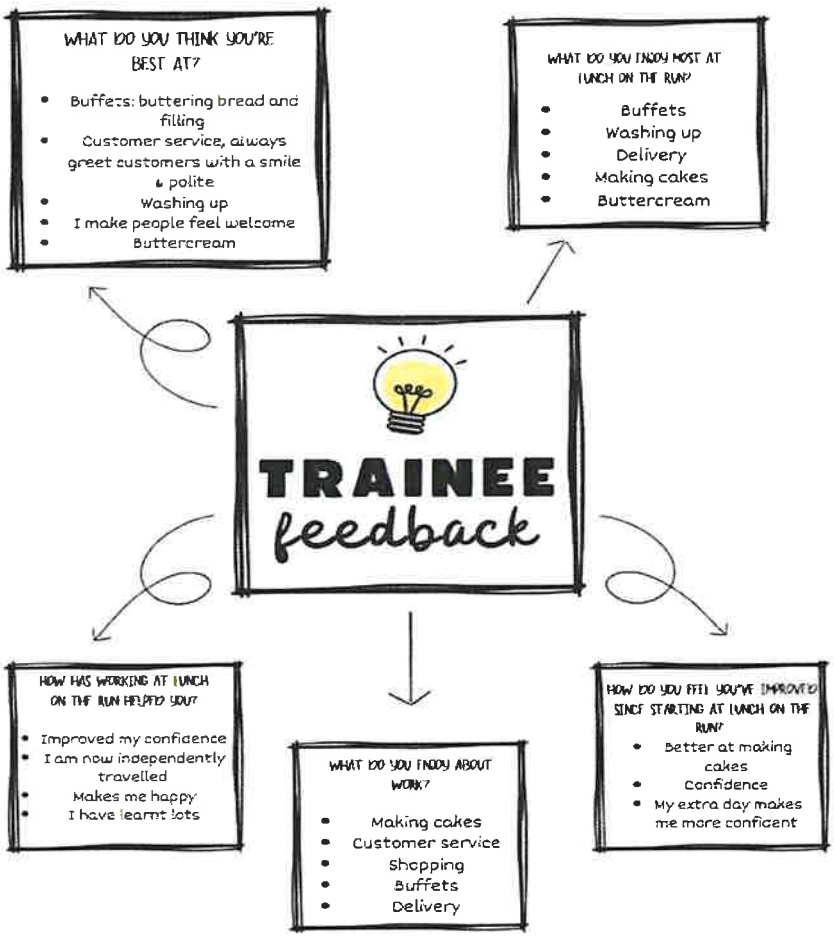
X: X loves to talk to me about their days at Lunch on the Run, they're keener to help around the kitchen and most definitely much cleaner!

Y: Y is happy now to try and support in making a basic meal, family & friends love their cakes.

Any further comments:
Y: Such a wonderful place to help grow young people, super staff support!

X: I can't thank you enough for all you do for X, they love coming to Lunch on the Run and seeing all their friends!

Trainee Feedback
Through our regular trainee meetings, trainees feel comfortable and happy at Lunch on the Run. Several trainees would like to try new cakes and specials on our menu. They enjoy meeting with their friends and working with staff. Several trainees reported that coming to Lunch on the Run makes them feel safe.



OBJECTIVES AND ACTIVITIES

Public benefit

In setting our objectives and planning our activities, the Trustees have considered the Charity Commission's general guidance on public benefit, including fee charging.

Lunch on the Run was established for the relief of those in need, by reason of disability, and all trainees are assessed and referred by Social Services, schools, colleges, job centres and training providers.

The Charity operates as a social business in that it has no shareholders, and all surpluses are used for the furtherance of the Charity's objectives and aims.

FINANCIAL REVIEW

Principal funding sources

By operating as a social business, Lunch on the Run generates approximately 70% of its income through providing catering services to the public. The needs of the trainees require high levels of staff support, so further income is raised through

the provision of training and work experience. This funding is secured through personal budgets and local authority managed accounts.

Reserves policy
The Charity would like to maintain unrestricted funds not committed or invested in tangible fixed assets, which are the free reserves of the Charity at a level which equates to between 6 and 12 months unrestricted expenditure. This provides sufficient funds to cover management and administration and support costs. This aim must be evaluated against the objects of the Charity and their fulfilment. At the balance sheet date, the free reserves are £129,000, giving us 8 months restricted expenditure.

Financial review
The Statement of Financial Activities for the year ended 31 March 2025 shows incoming resources totalling £220,911 (2024 - £163,000) and resources expended totalling £212,361 (2024 - £199,367), resulting in net incoming resources totalling £8,550 (2024 - net outgoing resources of 36,367).

As a result, the Charity's total funds have increased from £145,502 as at 31 March 2024 to £154,052 as at 31 March 2025.

The reserves are to help to manage unexpected financial difficulties and future operations.

FUTURE PLANS
1.We plan to forge links with other social enterprises and charities to develop projects and to work collaboratively to maximise our development and to increase opportunities for people with learning disabilities, as well as seeking funding for training independently.
2. In this context we recognise that our main purpose is to empower adults with learning disabilities by providing real-life training and employment experiences in a supportive environment.
3. We will continue to develop our catering business by introducing new initiatives and projects to provide additional revenue to fund our training activities, but we recognise that we are operating in an increasingly financially competitive environment within which we cannot survive through commercial trading activities alone.
4. Historically we have received income as grants from individuals, commercial organisations and other charities which has helped to bridge the annual funding gap between commercial income and overall expenditure.
5. We will continue to develop new projects to attract funding directly for training and, where it appears that there may be a revenue deficit in our annual financial planning process, we will continue to seek grant aid where appropriate throughout the year in order to remain financially viable and to produce a balanced budget on an annual basis.

STRUCTURE, GOVERNANCE AND MANAGEMENT
Governing document
The charity was incorporated on the 19th of March 2000 and is governed by the memorandum and articles of association.

Recruitment and appointment of new trustees
As the Charity is incorporated as a company limited by guarantee, the Trustees are deemed to be Directors of the Charity.

Trustees are recruited from all sections of the local community. Appointment as a Trustee follows informal meetings with current Trustees and senior staff. All appointments are subject to suitable references, disclosure, and a declaration that the person is legally allowed to be a Trustee

Organisational structure

The Charity is organised so that its Management Committee of Trustees meet regularly to manage its affairs and formulate policy. The manager is responsible for the day-to-day running of the Charity and reports to the Committee monthly. The charity has 7 trustees who meet regularly, on a voluntary basis, to manage its affairs and formulate the policies of the charity. The manager, Mrs Sally Bassett manages the day-to-day administration of the charity assisted by a small staff team and reports to the committee monthly. Trustees take part in social activities involving users of the service, attending our presentation and yearly celebrations. The chair and other board members are regular visitors to the coffee shop, engaging with staff and trainees. This added value contributes greatly to the management and governance of the organisation.

Induction and training of new trustees

Induction

The Charity has a comprehensive induction process for all new Trustees.

This induction process includes the following procedures.

- Informing new Trustees of their role and responsibilities (including charity and company law).
- Providing new Trustees with a copy of the charity's memorandum and articles and association.
- Providing new Trustees with a copy of the charity's current business plan.
- Ensuring all new Trustees meet staff and co-workers.
- Ensuring all new Trustees are aware of the Charity's ethos.

Training

Trustees regularly review their role and activities. Topics include governance, strategic planning, and new legislation. We have an UpToDate trustee skill audit.

All Trustees give their time voluntarily and receive no benefits from the Charity. Any expenses reclaimed from the Charity are set out in the notes to the financial statements. Trustees claimed no expenses during the year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

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.

Trustees meet bi-monthly to receive reports on the work of the Charity and to monitor progress against the Charity's business plan. Good governance in our charity is fundamental to our success. We continue to achieve our charity's outcomes and aims through effective governance and the right leadership structures. Good governance enables us to support our charity's compliance with relevant legislation and regulations. It also promotes attitudes and a culture where everything works towards fulfilling the charity's vision. We use the Charity Governance Code to help us and our trustees to develop high standards of governance.

Everyday management and the delivery of the service is delegated so that decisions are made at the most appropriate level. Trustees continue to closely monitor, income and expenditure. The finances chaired by the Treasurer continue to be monitored, and makes recommendations on issues in relation to the Charity's financial position.

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

The Trustees have examined the major strategic, business, and operational issues that the Charity faces. They confirm that systems are in place to enable regular reports to be produced so that necessary steps can be taken to reduce risks.

Every member of staff has a job description and receives regular supervision. Together, these make clear the role and responsibility of everyone in the organisation. The manager holds regular team briefings where information is shared, and practice issues are discussed.

The Charity has an established policy and procedures for the involvement of users of its services. We have an easy read code of conduct and professional boundaries for all trainees. They have received training and we regularly review this.

Safeguarding Compliance
We review our responsibilities as laid out in the Care Act 2014, the Care Quality Commission's Quality Standards and in the Charity Commission's guidance of strategy for dealing with safeguarding issues in charities and confirm that we have complied with statutory requirements in respect of reporting, investigating, and learning from any safeguarding incidents. In the period covered by these financial statements, Trustees were not aware of any incidents that were required to be reported to the Charity Commission.

Statutory Requirements
We have a 5-star rating from the Environmental Health within the Dudley Borough. This means the food hygiene standards are very good and fully comply with the law.

Protection of vulnerable adults
The Charity is committed to the safeguarding of vulnerable adults and children. Safeguarding alerts and incidents are reported to Trustees as part of our governance oversight and structure. We have an updated policy and procedures for the safeguarding and protection of people who use our services, provide regular staff training and subscribe to Dudley MBC's Safeguard and Protect policy and procedures and regional West Midlands Safeguarding Policy and Guidance.

Every new member of staff receives an induction with the manager. At this meeting, the Charity's values are reiterated, and staff are reminded of the Charity's policies on safeguarding and whistleblowing. Mandatory induction training and refresher training is provided for all staff.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
3736856 (England and Wales)

Registered Charity number
1080900

Registered office
DY1 Building
Stafford Street
Dudley
West Midlands
DY1 1RT

Trustees

Mr PDR John - Chair	
Mr N Webb	
Mrs ES Bailey	Resigned 29 April 2025
Mrs KE Brown - Treasurer	
Mr N Sheridan	
Mrs S Alliband	
Miss G Homer	Resigned 9 September 2025

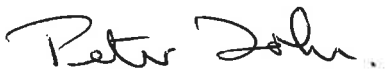
Company Secretary/Manager
Mrs S Bassett

Independent Examiner
Peter Smith FCA
J W Hinks
Chartered Accountants
19 Highfield Road
Edgbaston
Birmingham
B15 3BH

Bankers
HSBC Bank Plc Headquarters
1 Centenary Square
Birmingham
B1 1HQ

Approved by order of the board of trustees on 9 September 2025 and signed on its behalf by:

P D R John (Chairman) - Trustee



Independent examiner's report to the trustees of Lunch on the Run Limited ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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



Peter Smith FCA

J W Hinks
Chartered Accountants
19 Highfield Road
Edgbaston
Birmingham
B15 3BH

9 September 2025

LUNCH ON THE RUN LIMITED

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds £	Restricted funds £	**2025 Total funds £**	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	**39,472**	**21,000**	**60,472**	1,254
Charitable trading	3	**160,439**	**-**	**160,439**	161,746
Total		**199,911**	**21,000**	**220,911**	163,000
EXPENDITURE ON					
Charitable activities	4				
Wages, national insurance and pension costs		**133,662**	**4,508**	**138,170**	126,931
Establishment expenses		**6,036**	**692**	**6,728**	7,835
Governance		**19,679**	**-**	**19,679**	16,518
Food, consumables and cleaning materials		**38,931**	**1,861**	**40,792**	40,876
Transport costs		**4,702**	**-**	**4,702**	4,859
Depreciation of tangible fixed assets		**2,290**	**-**	**2,290**	2,348
Total		**205,300**	**7,061**	**212,361**	199,367
NET INCOME/(EXPENDITURE)		**(5,389)**	**13,939**	**8,550**	(36,367)
RECONCILIATION OF FUNDS					
Total funds brought forward		**136,370**	**9,132**	**145,502**	181,869
TOTAL FUNDS CARRIED FORWARD		**130,981**	**23,071**	**154,052**	145,502

The notes form part of these financial statements

LUNCH ON THE RUN LIMITED

BALANCE SHEET
31 MARCH 2025

	Notes	Unrestricted funds £	Restricted funds £	**2025 Total funds £**	2024 Total funds £
FIXED ASSETS					
Tangible assets	11	**1,277**	-	**1,277**	3,218
CURRENT ASSETS					
Stocks	12	**1,130**	-	**1,130**	1,468
Debtors	13	**6,328**	-	**6,328**	8,396
Cash at bank and in hand		**152,618**	**23,071**	**175,689**	138,626
		160,076	**23,071**	**183,147**	148,490
CREDITORS					
Amounts falling due within one year	14	**(30,372)**	-	**(30,372)**	(6,206)
NET CURRENT ASSETS		**129,704**	**23,071**	**152,775**	142,284
TOTAL ASSETS LESS CURRENT LIABILITIES		**130,981**	**23,071**	**154,052**	145,502
NET ASSETS		**130,981**	**23,071**	**154,052**	145,502
FUNDS	16				
Unrestricted funds				**130,981**	136,370
Restricted funds				**23,071**	9,132
TOTAL FUNDS				**154,052**	145,502

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

continued...

BALANCE SHEET - continued
31 MARCH 2025

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 9 September 2025 and were signed on its behalf by:



P D R John (Chairman) - Trustee

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.

FINANCIAL REPORTING STANDARD 102 - REDUCED DISCLOSURE EXEMPTIONS

The charitable company has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

INCOME

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

TANGIBLE FIXED ASSETS

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

Fixtures and fittings	- 33% on cost
Motor vehicles	- 20% on cost

STOCKS

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

TAXATION

The charity is exempt from 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.

continued...

1. ACCOUNTING POLICIES - continued

FINANCIAL INSTRUMENTS
The charity has elected to apply the provisions of Section 11 "Basic Financial Instruments" and Section 12 "Other Financial Instruments Issues" of FRS 102 to all of its financial statements.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets and liabilities

Financial instrument	Measurement on initial recognition
Cash	Cash held
Debtors	Settlement amount after any trade discounts or amount advanced by the charity
Creditors	Settlement amounts after any trade discounts or amount advanced to the charity

CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS
In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period or in the period of the revision and future periods where the revision affects both current and future periods.

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS
Contributions to the personal pension schemes of certain employees are charged to the Statement of Financial Activities in the period in which they relate.

The assets of these personal pension schemes are held separately from those of the charitable company in independently administered funds.

OPERATING LEASES
Rentals payable under operating leases are charged to the Statement of Financial Activities as incurred over the term of the lease.

GOVERNMENT GRANTS
Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met, and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

continued...

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	39,472	1,254
Grants	21,000	-
	60,472	1,254

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

	2025	2024
	£	£
Beatrice Laing	4,000	-
Douglas Arter F	500	-
Grantham Yorke	2,000	-
Health & Equality Fund (DVC)	7,000	-
Ladbrook Coral	2,000	-
Patrick T	1,000	-
Rotary Club Dudley	1,000	-
WO Street CF	3,500	-
	21,000	-

3. CHARITABLE TRADING

	2025	2024
	£	£
Income generated through the provision of training and work experience	47,985	43,382
HAF income	-	9,224
Catering income	112,454	109,140
	160,439	161,746

continued...

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 5) £	Totals £
Wages, national insurance and pension costs	**138,170**	**-**	**138,170**
Establishment expenses	**6,728**	**-**	**6,728**
Governance	**3,747**	**15,932**	**19,679**
Food, consumables and cleaning materials	**40,792**	**-**	**40,792**
Transport costs	**4,702**	**-**	**4,702**
Depreciation of tangible fixed assets	**2,290**	**-**	**2,290**
	196,429	**15,932**	**212,361**

5. SUPPORT COSTS

Support costs are those general running costs, such as governance, general management and administration.

6. NET INCOME/(EXPENDITURE)

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

	2025	2024
	£	£
Depreciation - owned assets	**2,290**	2,348
Independent examination	**1,800**	1,890

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

continued...

7. TRUSTEES' REMUNERATION AND BENEFITS - continued

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

8. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	136,728	125,521
Other pension costs	1,442	1,410
	138,170	126,931

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

	2025	2024
Administrative and support staff	1	1
Catering staff	8	8
	9	9

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

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,254	-	1,254
Charitable trading	161,746	-	161,746
Total	163,000	-	163,000
EXPENDITURE ON			
Charitable activities			
Wages, national insurance and pension costs	126,931	-	126,931
Establishment expenses	7,835	-	7,835
Governance	16,518	-	16,518
Food, consumables and cleaning materials	40,876	-	40,876
Transport costs	4,859	-	4,859
Depreciation of tangible fixed assets	2,348	-	2,348
Total	199,367	-	199,367

continued...

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
NET INCOME/(EXPENDITURE)	(36,367)	-	(36,367)
RECONCILIATION OF FUNDS			
Total funds brought forward	172,737	9,132	181,869
TOTAL FUNDS CARRIED FORWARD	136,370	9,132	145,502

10. PENSION COMMITMENTS

The Charity contributes to the individual pension plans of certain employees. The assets of these schemes are held separately from those of the Charity in independently administered funds.

Total contributions made by the Charity during the year ended 31 March 2025 amounted to £1,442 (2024 - £1410) and outstanding contributions as at 31 March 2025 amounted to £391 (2024 - £187).

11. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Totals £
COST			
At 1 April 2024	**6,672**	**10,440**	**17,112**
Additions	**349**	-	**349**
At 31 March 2025	**7,021**	**10,440**	**17,461**
DEPRECIATION			
At 1 April 2024	**6,586**	**7,308**	**13,894**
Charge for year	**202**	**2,088**	**2,290**
At 31 March 2025	**6,788**	**9,396**	**16,184**
NET BOOK VALUE			
At 31 March 2025	**233**	**1,044**	**1,277**
At 31 March 2024	86	3,132	3,218

continued...

12. STOCKS

	2025	2024
	£	£
Stocks	1,130	1,468

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade debtors	5,649	6,719
VAT	-	1,226
Prepayments and accrued income	679	451
	6,328	8,396

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	1,375	836
Social security and other taxes	2,856	1,480
Other creditors	995	791
Accruals and deferred income	25,146	3,099
	30,372	6,206

Included within accruals and deferred income as at 31 March 2025 is the following:
Deferred donations and grants totalling £22,137 (2024 - £nil) that relate to funded projects for 2025/26.

15. LEASING AGREEMENTS

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

	2025	2024
	£	£
Within one year	6,672	3,538
Between one and five years	18,348	-
	25,020	3,538

continued...

16. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	**122,304**	**(5,389)**	**14,066**	**130,981**
Designated fund - Redundancy	**14,066**	**-**	**(14,066)**	**-**
	136,370	**(5,389)**	**-**	**130,981**
Restricted funds				
Grow It Cook It Eat It	**185**	**-**	**-**	**185**
Kitchen Refurbishment	**8,947**	**-**	**-**	**8,947**
Kitchen Equipment	**-**	**1,434**	**-**	**1,434**
New Catering Equipment	**-**	**2,374**	**-**	**2,374**
Crafty Corner	**-**	**1,750**	**-**	**1,750**
Independance Kitchen	**-**	**1,500**	**-**	**1,500**
Smart Eats	**-**	**2,881**	**-**	**2,881**
Catering & IT Equipment	**-**	**4,000**	**-**	**4,000**
	9,132	**13,939**	**-**	**23,071**
TOTAL FUNDS	**145,502**	**8,550**	**-**	**154,052**

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	**199,911**	**(205,300)**	**(5,389)**
Restricted funds			
Kitchen Equipment	**2,000**	**(566)**	**1,434**
New Catering Equipment	**2,500**	**(126)**	**2,374**
Skill Me Up	**2,000**	**(2,000)**	**-**
Crafty Corner	**3,000**	**(1,250)**	**1,750**
Independence Kitchen	**4,000**	**(2,500)**	**1,500**
Smart Eats	**3,500**	**(619)**	**2,881**
Catering & IT Equipment	**4,000**	**-**	**4,000**
	21,000	**(7,061)**	**13,939**
TOTAL FUNDS	**220,911**	**(212,361)**	**8,550**

continued...

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	159,842	(36,367)	(1,171)	122,304
Designated fund - Redundancy	12,895	-	1,171	14,066
	172,737	(36,367)	-	136,370
Restricted funds				
Grow It Cook It Eat It	185	-	-	185
Kitchen Refurbishment	8,947	-	-	8,947
	9,132	-	-	9,132
TOTAL FUNDS	181,869	(36,367)	-	145,502

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	163,000	(199,367)	(36,367)
TOTAL FUNDS	163,000	(199,367)	(36,367)

continued...

16. MOVEMENT IN FUNDS - continued

Purpose of funds

General fund

This fund represents the free funds of the Charity that are not designated for particular purposes.

Designated fund

This fund is an amount which has been earmarked by the Trustees from the Charity's General fund and represents around 75% of the approximate cost to the Charity of making staff redundant should the Charity, for whatever reason, be unable to continue to operate.

It was agreed by the trustees to release this fund to the general fund at the 31st March 2025.

Building Better Opportunities fund

This fund enabled us to develop our work to help improve the employment prospects of people with learning disabilities.

Kitchen Refurbishment fund

This fund has been created from various grants and donations received specifically to maintain our kitchen.

Kitchen Equipment

These funds were used to purchase several items for general operation and creating an ergonomic workspace. Items include a new fridge freezer, kitchen shelving and a tab grab rail, as well as an edible ink fondant printer which has allowed up to produce more elaborate product embellishments with a quicker turnaround.

New Catering Equipment

Put towards new secure outdoor storage shed for overflow/ seasonal crockery. We work in a small kitchen, so space is of a premium.

Catering & IT Equipment

To fund the purchase of catering and IT equipment when required.

Skill Me Up

Our Skill Me Up project is a 14-week course in which trainees take part in a well-rounded kitchen placement once a week, giving them experience and knowledge around customer service, food hygiene, health & safety, manual handling and other transferable workplace skills. Participants work alongside our staff members supporting the general running of the coffee shop, deliveries and nursery hot food prep. This project runs over a two-year time frame to allow us to support as many trainees as our capacity allows.

Project to start in April 2025.

This particular section of funding is dedicated to staffing costs, for preparation of the course starting in April 2025

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continued...

16. MOVEMENT IN FUNDS - continued

Independence Kitchen

Our independence Kitchen course is an 8-week program dedicated to developing skills and knowledge around eating and cooking independently, while reinforcing positive relationships around food.

The funds for this project will be used for:
- Food costs
- Staffing
- Training resources
- Equipment - iPads to use as training aids (how technology can be used to aid independent living), portable kitchen stoves, cooking utensils, disposable aprons & tablecloths

Crafty Corner

Crafty corner is a weekly craft club held in our coffee shop for people with learning disabilities and autism. The group creates an accessible and inclusive atmosphere that allows attendees to socialize with others within the community as well as working on their dexterity and motor skills.
Funds for the craft club go towards:
- Staffing costs
- Crafting materials
- Consumables

Smart Eats

Our Smart Eats project is designed to promote nutrition and healthy eating among people with learning disabilities and autism, while also fostering positive relationships with food. Through engaging, hands-on activities such as cooking sessions, meal planning, and food education, the project helps participants build essential skills and confidence around making healthier food choices. Smart Eats encourages a fun, inclusive environment where individuals can explore new tastes, learn about balanced diets, and enjoy shared mealtimes.

The iPads purchased for this project are used to show participants how technology can be used to aid them at home in searching for recipes, getting food ideas and general cooking tips. They have also been used for interactive games beneficial to the course.

continued...

17. RELATED PARTY DISCLOSURES

The Cornish Pasty Box
The Cornish Pasty Box is a company owned by the spouse of S Bassett, the Company Secretary and Manager of Lunch on the Run. Both supply of goods and purchase of goods are on normal commercial terms.

During the year ended 31 March 2025 the value of sales to The Cornish Pasty Box amounted to £264 (2024: £nil). At the 31 March 2024, £nil (2024: £nil) was owed by The Cornish Pasty Box.

During the year ended 31 March 2025 the value of purchases from The Cornish Pasty Box amounted to £1,168 (2024: £2,587). At the 31st of March 2025, £nil (2024: £nil) was owed to the Cornish Pasty Box.

Wordsley Housing Society
P D R John, a trustee of Lunch on the Run also served as trustee of a charitable company called Wordsley Housing Society (Company number: 02537864. Charity number: 1001178).

S J Alliband, a trustee of Lunch on the Run also served as responsible individual of Wordsley Housing Society.

During the year ended 31 March 2025 the following transactions occurred between the Lunch on the Run and Wordsley Housing Society.

Buffet sales
Buffets totalling £nil (2024: £505) were sold to Wordsley Housing Society.

Amounts due to Lunch on the Run from Wordsley Housing Society
As at the balance sheet date £nil (2024: £nil) was due by Wordsley Housing Society.

18. ULTIMATE CONTROLLING PARTY

The Charity is controlled by the Trustees as listed in the Report of the Trustees.

LUNCH ON THE RUN LIMITED

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	**39,472**	1,254
Grants	**21,000**	-
	60,472	1,254
Charitable trading		
Income generated through the provision of training and work experience	**47,985**	43,382
HAF income	**-**	9,224
Trading income	**112,454**	109,140
	160,439	161,746
Total incoming resources	**220,911**	163,000
EXPENDITURE		
Charitable activities		
Wages	**136,728**	125,521
Pensions	**1,442**	1,410
Food, consumables and cleaning materials	**40,792**	40,876
Rent, rates and insurance	**5,483**	4,949
Repairs & renewals	**1,535**	2,886
Transport costs	**4,702**	4,859
Sundry expenditure	**2,261**	2,160
Card charges	**1,075**	1,177
Bank charges	**121**	108
Depreciation of tangible fixed assets	**2,290**	2,348
	196,429	186,294
Support costs		
Management		
Telephone	**711**	751
Printing stationery and adverts	**537**	1,298
Volunteers training expenses	**213**	663
Carried forward	**1,461**	2,712

LUNCH ON THE RUN LIMITED

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025

	2025 £	2024 £
Management		
Brought forward	**1,461**	2,712
Professional fees	**12,671**	8,471
	14,132	11,183
Governance costs		
Professional fees	**1,800**	1,890
Total resources expended	**212,361**	199,367
Net income/(expenditure)	**8,550**	(36,367)

LUNCH ON THE RUN LIMITED

England & Wales - Charity number 1080900

Accounts

REGISTERED COMPANY NUMBER: 3736856 (England and Wales)
REGISTERED CHARITY NUMBER: 1080900

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

FOR

LUNCH ON THE RUN LIMITED

J W Hinks LLP
Chartered Accountants
19 Highfield Road
Edgbaston
Birmingham
West Midlands
B15 3BH

LUNCH ON THE RUN LIMITED

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FOR THE YEAR ENDED 31 MARCH 2024

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

The trustees, who are also directors of the charitable company for the purpose of the Companies Act 2006, present their annual report with the financial statements of the charitable company for the year end 31st March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

The financial statements comply with the charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and the Statement of Recommended Practice applicable to charities (FRS102).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Lunch on the Run provides training and work experience for the benefit of persons who have a learning disability that requires support, education, or training. The charity's objective and its principal activity continues to be that of providing a positive experience for trainees, through structured training and work involvement. One of our main aims this year was to streamline our training modules and continue to deliver annual progress reports for all our trainees. We also created a trainee passport which highlights the trainees individual learning style.

2024 Aims & Objectives

1. To improve confidence & self-esteem of our trainees
2. To offer support and guidance in all aspects of catering including customer services
3. To complete food hygiene module annually with trainee's including allergy training
4. Continue with annual progress reports for trainees

Ensuring our work delivers our aims.

We review our aims, objectives, and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help. The review also helps us to ensure that our aims objectives and activities remain focused on our stated purpose.

Activities, Achievements and Performance

Lunch on the Runs prime goal is always about supporting adults with learning disabilities and enriching their lives. Throughout the year, we strive to innovate and change to continue offering training and work experience opportunities for people with learning disabilities. The continued crisis in social care has seen funding cuts across the board but we feel that it is essential we protect those vulnerable in our community by continuing to offer work experience and training opportunities, improving confidence and self-esteem. The well-being of our trainees remains at the forefront of what we do.

We have all worked hard to deliver our services with professionalism and passion for the organisation.

During the last 12 months 16 trainees have successfully completed food hygiene training, updated allergy training issued by the Food Standards Agency and been supported in increasing practical catering skills. In particular we have focused on customer service training, trainees have been encouraged to answer the phone, work on the till and deliver food. It is important our trainees have contact with customers to highlight the positive contribution people with learning disabilities can have.

We continue to supply food to a local nursery and our coffee shop trade has increased over the last 12 months. Home deliveries and buffets have continued to grow, which has further supported our trainees experience in preparing food.

OBJECTIVES AND ACTIVITIES
Activities, Achievements and Performance continued
Double click on the link below to see what we are all about and hear from some of our trainees:

https://lunchontherun.co.uk/about-us/



We continue to support 16 trainees with several adding additional days to their week. Once again, the skills they have learnt have enabled some to move into volunteering opportunities, independent living and moving closer to the labour market by increasing their employability skills and improving confidence. All trainees continue to work through food hygiene, basic cooking, customer service, and health & safety modules using a variety of formats. We continue to use our own easy read training packs and bespoke online food hygiene multiple choice assessment tool.

OBJECTIVES AND ACTIVITIES
Activities, Achievements and Performance continued





We are proud of the fact 20% of our work force have a learning disability and they continue to offer peer support and guidance to our trainees.

We continue to see an increase in our trainee's confidence and communication skills, in particular working together in a group. Trainees engage in all aspects of catering and deliveries.





Our trainees have once again been involved with preparing and delivering packed lunches for the HAF project (Holiday Activity Fund), which supports children in Dudley who are eligible for benefit related free school meals.

OBJECTIVES AND ACTIVITIES

Activities, Achievements and Performance continued

Our 2 volunteers got a Highly Commented Award at the Dudley CVS Volunteer Awards and we are so proud of them both. Kayleigh & Steven were both invited to be interviewed on Black Country Radio. They got to talk about what it means to them to be volunteers and paid members of staff.

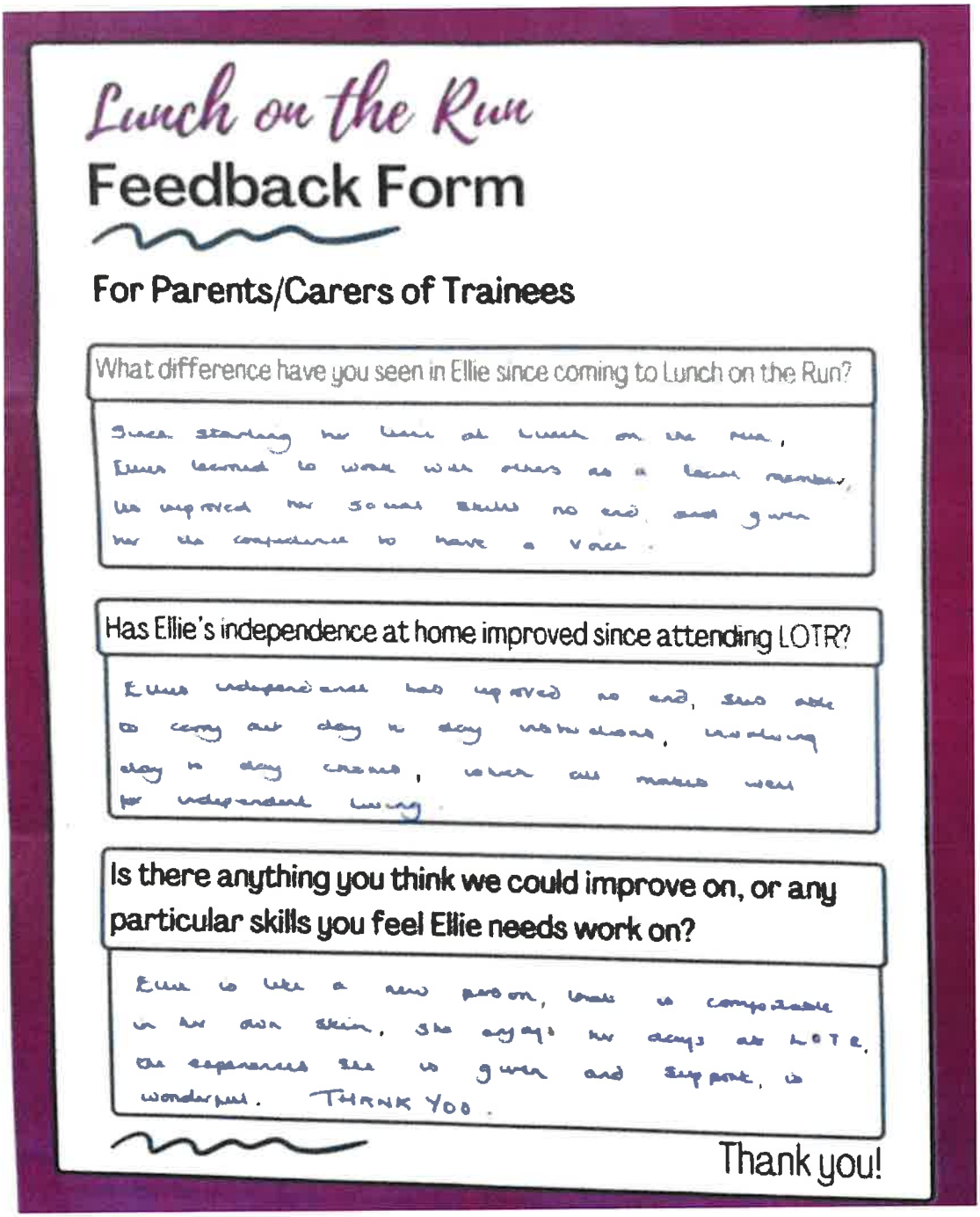
Check out our website to hear our interview:

https://lunchontherun.co.uk/about-us/



We have also supported several work experience students and had some great feedback from local schools. We have a comprehensive work experience programme covering all aspects of Lunch on the Run.

We have had some great feedback from parents about the service and support we offer.



Lunch on the Run

Feedback Form

For Parents/Carers of Trainees

What difference have you seen in Ellie since coming to Lunch on the Run?

Since starting her hours at Lunch on the Run, Ellie learned to work with others as a team member, has improved her social skills no end, and given her the confidence to have a voice.

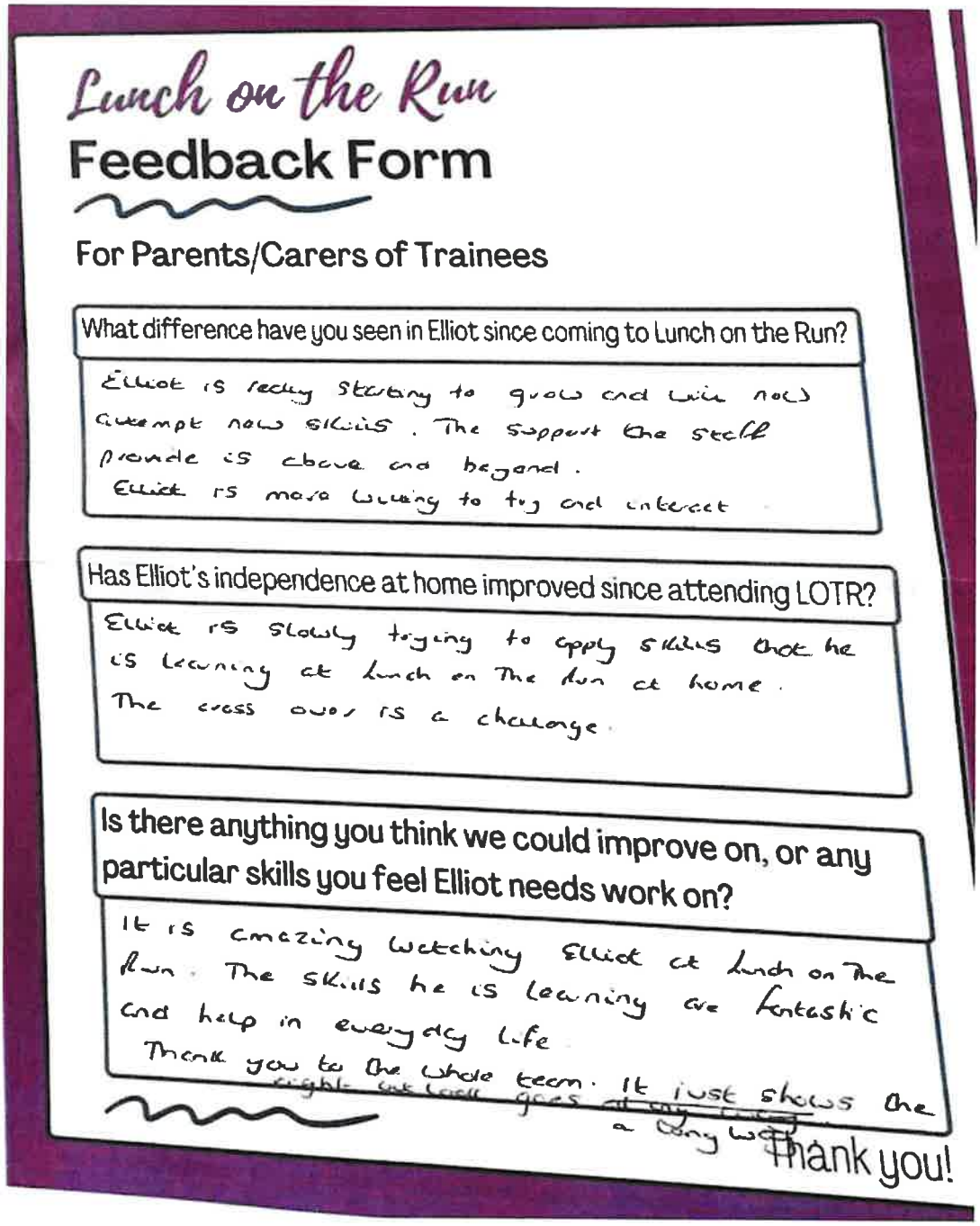
Has Ellie's independence at home improved since attending LOTR?

Ellie's independence has improved no end, she's able to carry out day to day tasks around the house, including day to day chores, which all makes well for independent living.

Is there anything you think we could improve on, or any particular skills you feel Ellie needs work on?

Ellie is like a new person, she is comfortable in her own skin. She says she enjoys her days at LOTR, the experiences she is given and support is wonderful. THANK YOU.

Thank you!



Lunch on the Run

Feedback Form

For Parents/Carers of Trainees

What difference have you seen in Elliot since coming to Lunch on the Run?

Elliot is really starting to grow and will now attempt new skills. The support the staff provide is above and beyond.
Elliot is more willing to try and interact

Has Elliot's independence at home improved since attending LOTR?

Elliot is slowly trying to apply skills that he is learning at lunch on the run at home.
The cross over is a challenge.

Is there anything you think we could improve on, or any particular skills you feel Elliot needs work on?

It is amazing watching Elliot at lunch on the Run. The skills he is learning are fantastic and help in everyday life
Thank you to the whole team. It just shows the right ~~but could goes~~ a long way

Thank you!

OBJECTIVES AND ACTIVITIES

Activities, Achievements and Performance continued

Manager Report

This has been a challenging year in terms of income, but we have still met our objectives and aims around supporting individuals with learning disabilities. We have kept up to date on training and introduced more practical training aids. Our training plans include customer service, food hygiene, manual handing, health and safety, IT with Maths & English functional skills. This training has helped with building confidence and improving self-esteem. Trainees have been involved in expanding their catering skills with the continued growth of our home delivery service. Trainees have had more experience in cake making, fondant work, making buttercream with different flavours and colours, scones, different styles of sandwich presentation, mini cakes, preparing afternoon teas and buffets. They have also had experience in preparing hot food for the local nursery.

We have continued to update our social media sites with a 7.5k following on our Facebook page. We will continue to develop business opportunity and look at trends for the coming year.

I am proud of the fact our trainees are happy and comfortable at Lunch on the Run. They are well supported by our experienced team and continue to develop skills which are transferable into independent living, volunteering opportunities and moving closer to the labour market.

I am grateful to my wonderful team who continue to show commitment and dedication to Lunch on the Run. They have remained loyal and work hard.

I would like to thank the board of trustees who give their time freely, offering guidance and support to me. We continue to follow and discuss the Charity Governance Code to ensure we cover all areas of governance. We also use the Charity Commission checklist to cover all areas of compliance.

Public benefit

In setting our objectives and planning our activities, the Trustees have considered the Charity Commission's general guidance on public benefit, including fee charging.

Lunch on the Run was established for the relief of those in need, by reason of disability, and all trainees are assessed and referred by Social Services, schools, colleges, job centres and training providers.

The Charity operates as a social business in that it has no shareholders, and all surpluses are used for the furtherance of the Charity's objectives and aims.

FINANCIAL REVIEW

Principal funding sources

By operating as a social business, Lunch on the Run generates approximately 70% of its income through providing catering services to the public. The needs of the trainees require high levels of staff support, so further income is raised through the provision of training and work experience. This funding is secured through personal budgets and local authority managed accounts.

Reserves policy

The Charity would like to maintain unrestricted funds not committed or invested in tangible fixed assets, which are the free reserves of the Charity at a level which equates to between 6 and 12 months unrestricted expenditure. This provides sufficient funds to cover management and administration and support costs. This aim must be evaluated against the objects of the Charity and their fulfilment. At the balance sheet date, the free reserves are £119,000 plus £14,000 designated to our unrestricted funds for redundancy, giving us 8 months restricted expenditure.

Financial review

The Statement of Financial Activities for the year ended 31 March 2024 shows incoming resources totalling £163,000 (2023 - £208,752) and resources expended totalling £199,367 (2023 - £203,951), resulting in net outgoing resources totalling £36,367 (2023 - net incoming resources of £4,801). Our budgeted forecast was agreed by trustees at the start of the year. It was agreed reserves would be used to cover the anticipated deficit.

As a result, the Charity's total funds have decreased from £181,869 as at 31 March 2023 to £145,502 as at 31 March 2024.

The reserves are to help to manage unexpected financial difficulties and future operations.

FUTURE PLANS

We plan to continue to forge links with other social enterprises and charities to develop projects and to work collaboratively to maximise our development and to increase opportunities for people with learning disabilities, as well as seeking funding for training independently.

We will continue to develop our catering business promoting on social media, Facebook and Instagram observing trends. We will look at ways to maximise sales to subsidise our training.

We will develop a staffing structure that will be fit for purpose over the next two to three years by investing some of the reserves into the business to cover these additional costs.

We will look at staff development and how we can improve our own skills in house to give the optimum level of support for trainees.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity was incorporated on the 19th of March 2000 and is governed by the memorandum and articles of association.

Recruitment and appointment of new trustees

As the Charity is incorporated as a company limited by guarantee, the Trustees are deemed to be Directors of the Charity.

Trustees are recruited from all sections of the local community. Appointment as a Trustee follows informal meetings with current Trustees and senior staff. All appointments are subject to suitable references, disclosure, and a declaration that the person is legally allowed to be a Trustee.

Organisational structure

The Charity is organised so that its Management Committee of Trustees meet regularly to manage its affairs and formulate policy. The manager is responsible for the day-to-day running of the Charity and reports to the Committee monthly. The charity has 7 trustees who meet regularly, on a voluntary basis, to manage its affairs and formulate the policies of the charity. The manager, Mrs Sally Bassett manages the day-to-day administration of the charity assisted by a small staff team and reports to the committee monthly. Trustees take part in social activities involving users of the service, attending our presentation and yearly celebrations. The chair and other board members are regular visitors to the coffee shop, engaging with staff and trainees. This added value contributes greatly to the management and governance of the organisation.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

Induction

The Charity has a comprehensive induction process for all new Trustees.

This induction process includes the following procedures.

- Informing new Trustees of their role and responsibilities (including charity and company law).
- Providing new Trustees with a copy of the charity's memorandum and articles and association.
- Providing new Trustees with a copy of the charity's current business plan.
- Ensuring all new Trustees meet staff and co-workers.
- Ensuring all new Trustees are aware of the Charity's ethos.

Training

Trustees regularly review their role and activities. Topics include governance, strategic planning, and new legislation. We have an UpToDate trustee skill audit.

All Trustees give their time voluntarily and receive no benefits from the Charity. Any expenses reclaimed from the Charity are set out in the notes to the financial statements. Trustees claimed no expenses during the year.

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.

Trustees meet bi-monthly to receive reports on the work of the Charity and to monitor progress against the Charity's business plan. Good governance in our charity is fundamental to our success. We continue to achieve our charity's outcomes and aims through effective governance and the right leadership structures. Good governance enables us to support our charity's compliance with relevant legislation and regulations. It also promotes attitudes and a culture where everything works towards fulfilling the charity's vision. We use the Charity Governance Code to help us and our trustees to develop high standards of governance.

Everyday management and the delivery of the service is delegated so that decisions are made at the most appropriate level. Trustees continue to closely monitor, income and expenditure. The finances chaired by the Treasurer continue to be monitored, and makes recommendations on issues in relation to the Charity's financial position.

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.

The Trustees have examined the major strategic, business, and operational issues that the Charity faces. They confirm that systems are in place to enable regular reports to be produced so that necessary steps can be taken to reduce risks.

Every member of staff has a job description and receives regular supervision. Together, these make clear the role and responsibility of everyone in the organisation. The manager holds regular team briefings where information is shared, and practice issues are discussed.

The Charity has an established policy and procedures for the involvement of users of its services. We have an easy read code of conduct and professional boundaries for all trainees. They have received training and we regularly review this.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Safeguarding Compliance

We review our responsibilities as laid out in the Care Act 2014, the Care Quality Commission's Quality Standards and in the Charity Commission's guidance of strategy for dealing with safeguarding issues in charities and confirm that we have complied with statutory requirements in respect of reporting, investigating, and learning from any safeguarding incidents. In the period covered by these financial statements, Trustees were not aware of any incidents that were required to be reported to the Charity Commission.

Statutory Requirements

We have a 5-star rating from the Environmental Health within the Dudley Borough. This means the food hygiene standards are very good and fully comply with the law.

Protection of vulnerable adults

The Charity is committed to the safeguarding of vulnerable adults and children. Safeguarding alerts and incidents are reported to Trustees as part of our governance oversight and structure. We have an updated policy and procedures for the safeguarding and protection of people who use our services, provide regular staff training and subscribe to Dudley MBC's Safeguard and Protect policy and procedures and regional West Midlands Safeguarding Policy and Guidance.

Every new member of staff receives an induction with the manager. At this meeting, the Charity's values are reiterated, and staff are reminded of the Charity's policies on safeguarding and whistleblowing. Mandatory induction training and refresher training is provided for all staff.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
3736856 (England and Wales)

Registered Charity number
1080900

Registered office
DY1 Building
Stafford Street
Dudley
West Midlands
DY1 1RT

Trustees

Mr PDR John - Chair	
Mr N Webb	
Mrs A Evett	- resigned 01.08.23
Ms JL Emery	- resigned 01.08.23
Mrs ES Bailey	
Mrs KE Brown - Treasurer	
Mr N Sheridan	
Mrs SL Alliband	- appointed 01.11.23
Miss G Homer	- appointed 09.10.23

Company Secretary/Manager
Mrs S Bassett

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner
Peter Smith ACA
J W Hinks LLP
Chartered Accountants
19 Highfield Road
Edgbaston
Birmingham
West Midlands
B15 3BH

Bankers
HSBC Bank Plc Headquarters
1 Centenary Square
Birmingham
B1 1HQ

Approved by order of the board of trustees on 7/11/2024 and signed on its behalf by:

Peter John.

Mr P D R John (Chairman) - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
LUNCH ON THE RUN LIMITED (REGISTERED NUMBER: 3736856)

Independent examiner's report to the trustees of Lunch on the Run Limited ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

P. Smith

Peter Smith ACA

J W Hinks LLP
Chartered Accountants
19 Highfield Road
Edgbaston
Birmingham
West Midlands
B15 3BH

Date: 7 November 2024

LUNCH ON THE RUN LIMITED

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	**1,254**	-	**1,254**	44,770
Charitable trading	3	**161,746**	-	**161,746**	163,982
Total		**163,000**	-	**163,000**	208,752
EXPENDITURE ON					
Charitable activities	4				
Wages, national insurance and pension costs		**126,931**	-	**126,931**	116,216
Establishment expenses		**7,835**	-	**7,835**	8,668
Office costs		**16,518**	-	**16,518**	14,051
Food, consumables and cleaning materials		**40,876**	-	**40,876**	55,153
Transport costs		**4,859**	-	**4,859**	7,292
Volunteers training expenses		-	-	-	223
Depreciation of tangible fixed assets		**2,348**	-	**2,348**	2,348
Total		**199,367**	-	**199,367**	203,951
NET INCOME/(EXPENDITURE)		**(36,367)**	-	**(36,367)**	4,801
RECONCILIATION OF FUNDS					
Total funds brought forward		**172,737**	**9,132**	**181,869**	177,068
TOTAL FUNDS CARRIED FORWARD		**136,370**	**9,132**	**145,502**	181,869

The notes form part of these financial statements

LUNCH ON THE RUN LIMITED (REGISTERED NUMBER: 3736856)

BALANCE SHEET
31 MARCH 2024

	Notes	Unrestricted funds £	Restricted fund £	**2024 Total funds £**	2023 Total funds £
FIXED ASSETS					
Tangible assets	11	**3,218**	-	**3,218**	5,566
CURRENT ASSETS					
Stocks	12	**1,468**	-	**1,468**	2,565
Debtors	13	**8,396**	-	**8,396**	25,107
Cash at bank and in hand		**129,494**	**9,132**	**138,626**	157,532
		139,358	**9,132**	**148,490**	185,204
CREDITORS					
Amounts falling due within one year	14	**(6,206)**	-	**(6,206)**	(8,901)
NET CURRENT ASSETS		**133,152**	**9,132**	**142,284**	176,303
TOTAL ASSETS LESS CURRENT LIABILITIES		**136,370**	**9,132**	**145,502**	181,869
NET ASSETS		**136,370**	**9,132**	**145,502**	181,869
FUNDS	16				
Unrestricted funds				**136,370**	172,737
Restricted funds				**9,132**	9,132
TOTAL FUNDS				**145,502**	181,869

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

The notes form part of these financial statements

continued...

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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 7/11/2024 . and were signed on its behalf by:

Peter John .....

Mr P D R John (Chairman) - Trustee

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.

FINANCIAL REPORTING STANDARD 102 - REDUCED DISCLOSURE EXEMPTIONS

The charitable company has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

INCOME

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

TANGIBLE FIXED ASSETS

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

Fixtures and fittings	- 33% on cost
Motor vehicles	- 20% on cost

STOCKS

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

TAXATION

The charity is exempt from 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.

continued...

1. ACCOUNTING POLICIES - continued

FUND ACCOUNTING

FINANCIAL INSTRUMENTS
The charity has elected to apply the provisions of Section 11 "Basic Financial Instruments" and Section 12 "Other Financial Instruments Issues" of FRS 102 to all of its financial statements.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets and liabilities

Financial instrument	**Measurement on initial recognition**
Cash	Cash held
Debtors	Settlement amount after any trade discounts or amount advanced by the charity
Creditors	Settlement amount after any trade discounts or amount advanced to the charity

CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS
In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period or in the period of the revision and future periods where the revision affects both current and future periods.

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS
Contributions to the personal pension schemes of certain employees are charged to the Statement of Financial Activities in the period in which they relate.

The assets of these personal pension schemes are held separately from those of the charitable company in independently administered funds.

OPERATING LEASES
Rentals payable under operating leases are charged to the Statement of Financial Activities as incurred over the term of the lease.

GOVERNMENT GRANTS

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met, and the grants will be received.

continued...

1. ACCOUNTING POLICIES - continued

OPERATING LEASES

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	1,254	300
Grants	-	44,470
	1,254	44,770

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

	2024	2023
	£	£
Big Lottery grant	-	28,719
Dudley CVS grant	-	4,435
Dudley MBC grant	-	6,610
Black Country Healthcare NHS Foundation Trust grant	-	4,706
	-	44,470

3. CHARITABLE TRADING

	2024	2023
	£	£
Income generated through the provision of training and work experience	43,382	35,084
HAF income	9,224	27,592
Catering income	109,140	101,306
	161,746	163,982

continued...

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 5)	Totals
	£	£	£
Wages, national insurance and pension costs	**126,931**	-	**126,931**
Establishment expenses	**7,835**	-	**7,835**
Governance costs	**3,445**	**13,073**	**16,518**
Food, consumables and cleaning materials	**40,876**	-	**40,876**
Transport costs	**4,859**	-	**4,859**
Depreciation of tangible fixed assets	**2,348**	-	**2,348**
	186,294	**13,073**	**199,367**

5. SUPPORT COSTS

Support costs are those general running costs, such as governance, general management and administration.

6. NET INCOME/(EXPENDITURE)

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

	2024	2023
	£	£
Depreciation - owned assets	**2,348**	2,348
Independent examination	**1,890**	1,985

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

continued...

8. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	125,521	114,626
Other pension costs	1,410	1,590
	126,931	116,216

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

	2024	2023
Administrative and support staff	1	1
Catering staff	8	7
	9	8

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

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Innovation Fund	Total funds
	£	£	£	£
INCOME AND ENDOWMENTS FROM				
Donations and legacies	16,051	28,719	-	44,770
Charitable trading	163,982	-	-	163,982
Total	180,033	28,719	-	208,752
EXPENDITURE ON				
Charitable activities				
Wages, national insurance and pension costs	85,715	30,501	-	116,216
Establishment expenses	7,672	996	-	8,668
Office costs	13,776	275	-	14,051
Food, consumables and cleaning materials	49,297	5,856	-	55,153
Transport costs	7,292	-	-	7,292
Volunteers training expenses	223	-	-	223
Depreciation of tangible fixed assets	2,348	-	-	2,348
Total	166,323	37,628	-	203,951
NET INCOME/(EXPENDITURE)	13,710	(8,909)	-	4,801
Transfers between funds	(8,909)	8,909	-	-
Net movement in funds	4,801	-	-	4,801

continued...

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES – continued

	Unrestricted funds £	Restricted funds £	Innovation Fund £	Total funds £
RECONCILIATION OF FUNDS				
Total funds brought forward	167,936	9,132	-	177,068
TOTAL FUNDS CARRIED FORWARD	172,737	9,132	-	181,869

10. PENSION COMMITMENTS

The Charity contributes to the individual pension plans of certain employees. The assets of these schemes are held separately from those of the Charity in independently administered funds.

Total contributions made by the Charity during the year ended 31 March 2024 amounted to £1,410 (2023 - £1,590) and outstanding contributions as at 31 March 2024 amounted to £187 (2023 - £160).

11. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Totals £
COST			
At 1 April 2023 and 31 March 2024	**6,672**	**10,440**	**17,112**
DEPRECIATION			
At 1 April 2023	**6,326**	**5,220**	**11,546**
Charge for year	**260**	**2,088**	**2,348**
At 31 March 2024	**6,586**	**7,308**	**13,894**
NET BOOK VALUE			
At 31 March 2024	**86**	**3,132**	**3,218**
At 31 March 2023	346	5,220	5,566

continued...

12. STOCKS

	2024	2023
	£	£
Stocks	1,468	2,565

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade debtors	6,719	12,362
Other debtors	-	11,865
VAT	1,226	-
Prepayments and accrued income	451	880
	8,396	25,107

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	836	1,748
Social security and other taxes	1,480	2,466
Other creditors	791	764
Accrued expenses	3,099	3,923
	6,206	8,901

15. LEASING AGREEMENTS

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

	2024	2023
	£	£
Within one year	3,538	2,915
Between one and five years	-	1,458
	3,538	4,373

continued...

16. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	**159,842**	**(36,367)**	**(1,171)**	**122,304**
Designated fund - Redundancy	**12,895**	-	**1,171**	**14,066**
	172,737	**(36,367)**	-	**136,370**
Restricted funds				
Grow It Cook It Eat It	**185**	-	-	**185**
Kitchen Refurbishment	**8,947**	-	-	**8,947**
	9,132	-	-	**9,132**
TOTAL FUNDS	**181,869**	**(36,367)**	-	**145,502**

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	**163,000**	**(199,367)**	**(36,367)**
TOTAL FUNDS	**163,000**	**(199,367)**	**(36,367)**

continued...

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	158,294	13,710	(12,162)	159,842
Designated fund - Redundancy	9,642	-	3,253	12,895
	167,936	13,710	(8,909)	172,737
Restricted funds				
Building Better Opportunities	-	(8,909)	8,909	-
Grow It Cook It Eat It	185	-	-	185
Kitchen Refurbishment	8,947	-	-	8,947
	9,132	(8,909)	8,909	9,132
TOTAL FUNDS	177,068	4,801	-	181,869

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	180,033	(166,323)	13,710
Restricted funds			
Building Better Opportunities	28,719	(37,628)	(8,909)
TOTAL FUNDS	208,752	(203,951)	4,801

continued...

16. MOVEMENT IN FUNDS - continued

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

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	158,294	(22,657)	(13,333)	122,304
Designated fund - Redundancy	9,642	-	4,424	14,066
	167,936	(22,657)	(8,909)	136,370
Restricted funds				
Building Better Opportunities	-	(8,909)	8,909	-
Grow It Cook It Eat It	185	-	-	185
Kitchen Refurbishment	8,947	-	-	8,947
	9,132	(8,909)	8,909	9,132
TOTAL FUNDS	177,068	(31,566)	-	145,502

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 £	Movement in funds £
Unrestricted funds			
General fund	343,033	(365,690)	(22,657)
Restricted funds			
Building Better Opportunities	28,719	(37,628)	(8,909)
TOTAL FUNDS	371,752	(403,318)	(31,566)

Purpose of funds

General fund

This fund represents the free funds of the Charity that are not designated for particular purposes.

Designated fund

This fund is an amount which has been earmarked by the Trustees from the Charity's General fund and represents around 75% of the approximate cost to the Charity of making staff redundant should the Charity, for whatever reason, be unable to continue to operate.

continued...

16. MOVEMENT IN FUNDS - continued

In the opinion of the Trustees, the amount carried forward in the Designated fund as at 31 March 2024 is considered to be adequate.

Building Better Opportunities fund
This fund enabled us to develop our work to help improve the employment prospects of people with learning disabilities.

Kitchen Refurbishment fund
This fund has been created from various grants and donations received specifically to maintain our kitchen.

17. RELATED PARTY DISCLOSURES

The Cornish Pasty Box
The Cornish Pasty Box is a company owned by the spouse of S Bassett, the Company Secretary and Manager of Lunch on the Run. Both supply of goods and purchase of goods are on normal commercial terms.

During the year ended 31 March 2024 the value of sales to The Cornish Pasty Box amounted to £nil (2023: £nil). At the 31 March 2024, £nil (2023: £nil) was owed by The Cornish Pasty Box.

During the year ended 31 March 2024 the value of purchases from The Cornish Pasty Box amounted to £2,587 (2023: £3,446). At the 31st of March 2024, £nil (2023: £nil) was owed to the Cornish Pasty Box.

Wordsley Housing Society
P D R John, a trustee of Lunch on the Run also served as trustee of a charitable company called Wordsley Housing Society (Company number: 02537864. Charity number: 1001178).

S J Alliband, a trustee of Lunch on the Run also served a responsible individual of Wordsley Housing Society.

During the year ended 31 March 2024 the following transactions occurred between the Lunch on the Run and Wordsley Housing Society.

Buffet sales
Buffets totalling £505 (2023: £214) were sold to Wordsley Housing Society.

Amounts due to Lunch on the Run from Wordsley Housing Society
As at the balance sheet date £nil (2023: £nil) was due by Wordsley Housing Society.

18. ULTIMATE CONTROLLING PARTY

The Charity is controlled by the Trustees as listed in the Report of the Trustees.

continued...

LUNCH ON THE RUN LIMITED

England & Wales - Charity number 1080900

Accounts

REGISTERED COMPANY NUMBER: 3736856 (England and Wales)
REGISTERED CHARITY NUMBER: 1080900

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

FOR

LUNCH ON THE RUN LIMITED

J W Hinks LLP
Chartered Accountants
19 Highfield Road
Edgbaston
Birmingham
West Midlands
B15 3BH

LUNCH ON THE RUN LIMITED

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FOR THE YEAR ENDED 31 MARCH 2023

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

The trustees, who are also directors of the charitable company for the purpose of the Companies Act 2006, present their annual report with the financial statements of the charitable company for the year end 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 (FRS102) (effective 1 January 2019).

The financial statements comply with the charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and the Statement of Recommended Practice applicable to charities (FRS102).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Lunch on the Run provides training and work experience for the benefit of persons who have a learning disability that require support, education, or training. The charity's object and its principal activity continues to be that of providing a positive experience for trainees, through structured training and work involvement. One of our main aims this year was to ensure all our trainees completed either an introduction, basic or level 1 in food hygiene online. This was achieved by all. This is now ongoing as training is continual and it is our aim to complete online tests on an annual basis. We also completed up to date allergy training in accordance with Environmental Health regulations.

Ensuring our work delivers our Aims.

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have bought to those groups of people we are set up to help. The review also helps us to ensure that our aims, objectives, and activities remain focused on our stated purpose.

Activities, Achievements and Performance

Lunch on the Run's prime goal is always about supporting adults with learning disabilities and enriching their lives. Throughout the year, we strived to innovate and change to continue offering training and work experience opportunities for people with learning disabilities. The continued crisis in social care has seen funding cuts across the board but we feel that it is essential we protect those vulnerable in our community by continuing to offer work experience and training opportunities, improving confidence and self-esteem. The wellbeing of our trainees remains at the forefront of all that we do.

We have all worked hard to deliver our services with professionalism and passion for the organisation.

We continued to supply food to 2 local nurseries, feeding 65 children each day and our coffee shop trade has started to increase. Home deliveries remain popular and buffet numbers have developed as people have more confidence about meeting in larger numbers.

We have continued to support 18 adults with learning disabilities and autism assisting them to move into paid work, volunteering opportunities, independent living and moving closer to the labour market by increasing their employability skills and improving confidence. All trainees continued to work through food hygiene, basic cooking, customer service and health and safety modules using a variety of formats. In partnership with Dudley Voices for Choice we continue to use our own easy read training packs and bespoke online food hygiene multiple choice assessment tool.

OBJECTIVES AND ACTIVITIES

Activities, Achievements and Performance continued

We have also carried out Maths and English functional skills as a base level to assess individuals' ability. In partnership with DVC with have developed a Food Hygiene game which helps with remembering information. We have seen an increase in their confidence and communication skills, working together as a group. We had a positive outcome from all involved. We have utilised the outdoor space for training.





We have successfully supported 18 trainees to complete an introduction, basic or level 1 in Basic Food Hygiene with adapted formats. All trainees have completed allergy training and have an awareness of the 14 allergens and how to inform customers of where to find information about the ingredients of the food we produce and sell. This is all ongoing and forms the basis of our training plans for all the trainees.

Our trainees have once again been involved with preparing and delivering packed lunches for the HAF project (Holiday Activities Programme), which supports children in Dudley who are eligible for benefit related free school meals. We have delivered over 1000 packed lunches, hampers, as well as doing activities on site for SEND children and families. We did themed party afternoon teas, make your own cupcakes and afternoon tea. Children were able to invite parents on site to sample the treats they had made.

Our coffee shop has continued to serve afternoon teas, homemade cakes, sandwiches and light snacks, as well as tea and speciality coffees. This continues to give the trainees value experience in customer service and money handling skills. It improves their confidence and encourages them to develop their communication skills.

Our main advertising through Facebook and Instagram, is still proving very successful and our followings continues to grow, attracting new customers.

OBJECTIVES AND ACTIVITIES

Activities, Achievements and Performance continued

We continue to employ 2 people with a learning disability, and they have updated their training portfolio and built confidence in customer service. They also act as great mentors, especially to those trainees who are new or struggle with confidence. We have been nominated for an award in the National Learning Disabilities & Autism Awards 2023. We are finalists in the Disability Employer Award. We are very proud to have been nominated and recognise in this field. The awards is at the end of June 2023.



What parents/carers say about Lunch on the Run

Mrs S says "I am very happy with the service, they encourage my daughter to push herself to do things she would otherwise probably not have done, a whole new catering experience for her. LOTR is a lovely welcoming place to work, friendly, caring, approachable, honest staff and make really good cakes! Heather has enjoyed coming to LOTR and takes pride in the fact that she can say 'I go to work' and she has something of her own to chat about."

Mrs C says "A fantastic service, giving all young people the chance to learn and experience new skills. My daughter loves coming to LOTR, she feels that she is a valued member of the team."

Mrs W says, "Great for learning and maintaining interaction skills. "

Mr R says in 5 words.... "Love, Unique, Nurturing, Co-Operative, Helpful. M refers to everyone at LOTR as his friends."

OBJECTIVES AND ACTIVITIES

Activities, Achievements and Performance continued

Manager's Comments

This year has seen us achieve continued success with developing our charities aims supporting adults with learning disabilities while growing the catering business. We have developed new training plans, including up to date allergen training, and focused on customer service which helps with building confidence and improving self-esteem. Trainees have been involved in expanding their catering skills, with the growth of our home delivery service. Trainees have had more experience in celebration cake making, making buttercream, scones, different styles of sandwich presentation, mini cakes, and cheesecakes, preparing afternoon teas and buffets.

We have increased our social media presence and improved our core services. Home deliveries are still popular, and we have seen a rise in orders for homemade cakes, afternoon teas, and buffets. I am fortunate to work with extremely dedicated and hardworking individuals who put their trust and faith in me to stretch themselves and explore new ideas. Our success this year has been a stable business platform with happy staff and trainees. We have continued to trade and market our business in new areas strengthening the brand offering quality, value for money and good customer service.

The coming year will inevitably bring about financial challenges as the Building Better Opportunities (BBO) project comes to an end and will require us to seek alternative funding opportunities. We were however able to capture some great results from the BBO project, over the 5-year project we saw 6 people with a learning disability go into paid work, 5 go on to further education, 10 moved into volunteering opportunities and 24 participants move from economically inactive to job seekers. They all left with a great sense of achievement, increased knowledge of catering, a completed CV and value work experience. We are very proud of these achievements, especially as it has given us the opportunity to improve the confidence, self-esteem and all-round well-being of people with a learning disability and autism.

The Autism café once a month has continued and we have moved direction slightly and worked in partnership with DVC to develop a Gaming Café serving street food, this has enabled us to continue with employment of a person with autism to assist staff with food preparation and customer service.

I am grateful to my staff who have again showed commitment and dedication, they have dealt with challenges, increased pressures to deliver services to our customers and continued to support our trainees to achieve their own personal goals. They have remained loyal to Lunch on the Run and continue to work hard. I would like to thank all the trustees who have given their time and knowledge to support me and our organisation. We have had a new Chair and he has offered his expertise and guidance to look at all areas of governance. This has strengthened our structure and involved all trustees in engaging their own expertise. Our new treasurer has supported me with budgets and ensured we follow the Charity Commission financial checklist to cover all areas of compliance. We follow the Charity Governance Code to ensure we cover all areas of governance; these are regularly discussed at board meetings.

Public benefit

In setting our objectives and planning our activities, the Trustees have considered the Charity Commission's general guidance on public benefit, including fee charging.

Lunch on the Run was established for the relief of those in need, by reason of disability, and all trainees are assessed and referred by Social Services, schools, colleges, job centres and training providers.

The Charity operates as a social business in that it has no shareholders, and all surpluses are used for the furtherance of the Charity's objectives and aims.

FINANCIAL REVIEW

Principal funding sources

By operating as a social business, Lunch on the Run generates approximately 70% of its income through providing catering services to the public. The needs of the trainees require high levels of staff support, so further income is raised through the provision of training and work experience. This funding is secured through personal budgets and local authority managed accounts.

Reserves policy

The Charity would like to maintain unrestricted funds not committed or invested in tangible fixed assets, which are the free reserves of the Charity at a level which equates to between 6- and 12-months unrestricted expenditure. This provides sufficient funds to cover management and administration and support costs. This aim must be evaluated against the objects of the Charity and their fulfilment. At the balance sheet date, the free reserves are £167,000 equating to approximately twelve months unrestricted expenditure.

Financial review

The Statement of Financial Activities for the year ended 31 March 2023 shows incoming resources totalling £208,752 (2022 - £181,172) and resources expended totalling £203,951 (2022 - £162,882), resulting in net incoming resources totalling £4,801 (2022 - £18,290).

As a result, the Charity's total funds have increased from £177,068 as at 31 March 2022 to £181,869 as at 31 March 2023.

The reserves are primarily to cover the development and future operational expenses of the Charity.

FUTURE PLANS

We plan to continue to forge links with other social enterprises and charities to develop projects and to work collaboratively to maximise our development and to increase opportunities for people with learning disabilities, as well as seeking funding for training independently.

We will continue to develop our catering business promoting on social media, Facebook and Instagram observing trends. We will look at ways to maximise sales to subsidise our training.

We will develop a staffing structure that will be fit for purpose over the next two to three years by investing some of the reserves into the business to cover these additional costs.

We will look at staff development and how we can improve our own skills in house to give the optimum level of support for trainees.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity was incorporated on the 19th of March 2000 and is governed by the memorandum and articles of association.

Recruitment and appointment of new trustees

As the Charity is incorporated as a company limited by guarantee, the Trustees are deemed to be Directors of the Charity.

Trustees are recruited from all sections of the local community. Appointment as a Trustee follows informal meetings with current Trustees and senior staff. All appointments are subject to suitable references, disclosure, and a declaration that the person is legally allowed to be a Trustee.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The Charity is organised so that its Management Committee of Trustees meet regularly to manage its affairs and formulate policy. The manager is responsible for the day-to-day running of the Charity and reports to the Committee monthly. The charity has 7 trustees who meet regularly, on a voluntary basis, to manage its affairs and formulate the policies of the charity. The manager, Mrs Sally Bassett manages the day-to-day administration of the charity assisted by a small staff team and reports to the committee monthly. Trustees take part in social activities involving users of the service, attending our presentation and yearly celebrations. The chair and other board members are regular visitors to the coffee shop, engaging with staff and trainees. This added value contributes greatly to the management and governance of the organisation.

Induction and training of new trustees

Induction

The Charity has a comprehensive induction process for all new Trustees.

This induction process includes the following procedures.

- Informing new Trustees of their role and responsibilities (including charity and company law).
- Providing new Trustees with a copy of the charity's memorandum and articles and association.
- Providing new Trustees with a copy of the charity's current business plan.
- Ensuring all new Trustees meet staff and co-workers.
- Ensuring all new Trustees are aware of the Charity's ethos.

Training

Trustees regularly review their role and activities. Topics include governance, strategic planning, and new legislation. We have an UpToDate trustee skill audit.

All Trustees give their time voluntarily and receive no benefits from the Charity. Any expenses reclaimed from the Charity are set out in the notes to the financial statements. Trustees claimed no expenses during the year.

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.

Trustees meet bi-monthly to receive reports on the work of the Charity and to monitor progress against the Charity's business plan. Good governance in our charity is fundamental to our success. We continue to achieve our charity's outcomes and aims through effective governance and the right leadership structures. Good governance enables us to support our charity's compliance with relevant legislation and regulations. It also promotes attitudes and a culture where everything works towards fulfilling the charity's vision. We use the Charity Governance Code to help us and our trustees to develop high standards of governance.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management continued

Everyday management and the delivery of the service is delegated so that decisions are made at the most appropriate level. Trustees continue to closely monitor, income and expenditure. The finances chaired by the Treasurer continue to be monitored, and makes recommendations on issues in relation to the Charity's financial position.

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.

The Trustees have examined the major strategic, business, and operational issues that the Charity faces. They confirm that systems are in place to enable regular reports to be produced so that necessary steps can be taken to reduce risks.

Every member of staff has a job description and receives regular supervision. Together, these make clear the role and responsibility of everyone in the organisation. The manager holds regular team briefings where information is shared, and practice issues are discussed.

The Charity has an established policy and procedures for the involvement of users of its services. We have an easy read code of conduct and professional boundaries for all trainees. They have received training and we regularly review this. We have awareness of the charity governance code.

Safeguarding Compliance

We review our responsibilities as laid out in the Care Act 2014, the Care Quality Commission's Quality Standards and in the Charity Commission's guidance of strategy for dealing with safeguarding issues in charities and confirm that we have complied with statutory requirements in respect of reporting, investigating, and learning from any safeguarding incidents. In the period covered by these financial statements, Trustees were not aware of any incidents that were required to be reported to the Charity Commission.

Protection of vulnerable adults

The Charity is committed to the safeguarding of vulnerable adults and children. Safeguarding alerts and incidents are reported to Trustees as part of our governance oversight and structure. We have an updated policy and procedures for the safeguarding and protection of people who use our services, provide regular staff training and subscribe to Dudley MBC's Safeguard and Protect policy and procedures and regional West Midlands Safeguarding Policy and Guidance.

Every new member of staff receives an induction with the manager. At this meeting, the Charity's values are reiterated, and staff are reminded of the Charity's policies on safeguarding and whistleblowing. Mandatory induction training and refresher training is provided for all staff.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
3736856 (England and Wales)

Registered Charity number
1080900

REFERENCE AND ADMINISTRATIVE DETAILS

Registered office
DY1 Building
Stafford Street
Dudley
West Midlands
DY1 1RT

Trustees
Mr PDR John - Chair
Mr N Webb
Mrs A Evett
Ms JL Emery
Mrs ES Bailey
Mrs KE Brown - Treasurer
Mr N Sheridan

Company Secretary/Manager
Mrs S Bassett

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner
Peter Smith ACA
J W Hinks LLP
Chartered Accountants
19 Highfield Road
Edgbaston
Birmingham
West Midlands
B15 3BH

Bankers
HSBC Bank Plc
23 Market Street
Kingswinford
West Midlands
DY6 9JT

Approved by order of the board of trustees on 17/10/2023 and signed on its behalf by:

Peter John
.....
Mr PDR John (Chairman) - Trustee

Independent examiner's report to the trustees of Lunch on the Run Limited ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

P Smith

Peter Smith ACA

J W Hinks LLP
Chartered Accountants
19 Highfield Road
Edgbaston
Birmingham
West Midlands
B15 3BH

Date: 17 October 2023

LUNCH ON THE RUN LIMITED

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds £	Restricted funds £	Innovation Fund £	**2023 Total funds £**	2022 Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies	2	**16,051**	**28,719**	-	**44,770**	35,864
Other trading activities	3	**163,982**	-	-	**163,982**	143,669
Other income	4	-	-	-	-	1,639
Total		**180,033**	**28,719**	-	**208,752**	181,172
EXPENDITURE ON						
Charitable activities	5					
Wages, national insurance and pension costs		**85,715**	**30,501**	-	**116,216**	89,188
Establishment expenses		**7,672**	**996**	-	**8,668**	6,808
Office costs		**13,776**	**275**	-	**14,051**	12,093
Food, consumables and cleaning materials		**49,297**	**5,856**	-	**55,153**	47,242
Transport costs		**7,292**	-	-	**7,292**	5,170
Volunteers training expenses		**223**	-	-	**223**	120
Depreciation of tangible fixed assets		**2,348**	-	-	**2,348**	2,261
Total		**166,323**	**37,628**	-	**203,951**	162,882
NET INCOME/(EXPENDITURE)		**13,710**	**(8,909)**	-	**4,801**	18,290
Transfers between funds	17	**(8,909)**	**8,909**	-	-	-
Net movement in funds		**4,801**	-	-	**4,801**	18,290
RECONCILIATION OF FUNDS						
Total funds brought forward		**167,936**	**9,132**	-	**177,068**	158,778
TOTAL FUNDS CARRIED FORWARD		**172,737**	**9,132**	-	**181,869**	177,068

The notes form part of these financial statements

LUNCH ON THE RUN LIMITED (REGISTERED NUMBER: 3736856)

BALANCE SHEET
31 MARCH 2023

	Notes	Unrestricted funds £	Restricted funds £	Innovation Fund £	**2023 Total funds £**	2022 Total funds £
FIXED ASSETS						
Tangible assets	12	**5,566**	-	-	**5,566**	7,914
CURRENT ASSETS						
Stocks	13	**2,565**	-	-	**2,565**	1,544
Debtors	14	**13,728**	**11,379**	-	**25,107**	18,804
Cash at bank and in hand		**159,779**	**(2,247)**	-	**157,532**	152,496
		176,072	**9,132**	-	**185,204**	172,844
CREDITORS						
Amounts falling due within one year	15	**(8,901)**	-	-	**(8,901)**	(3,690)
NET CURRENT ASSETS		**167,171**	**9,132**	-	**176,303**	169,154
TOTAL ASSETS LESS CURRENT LIABILITIES		**172,737**	**9,132**	-	**181,869**	177,068
NET ASSETS		**172,737**	**9,132**	-	**181,869**	177,068
FUNDS	17					
Unrestricted funds					**172,737**	167,936
Restricted funds					**9,132**	9,132
TOTAL FUNDS					**181,869**	177,068

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The notes form part of these financial statements

continued...

BALANCE SHEET - continued
31 MARCH 2023

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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|10|2023 and were signed on its behalf by:

Mr PDR John (Chairman) - Trustee

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.

FINANCIAL REPORTING STANDARD 102 - REDUCED DISCLOSURE EXEMPTIONS

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

INCOME

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

TANGIBLE FIXED ASSETS

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

Fixtures and fittings	- 33% on cost
Motor vehicles	- 20% on cost

STOCKS

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

TAXATION

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

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1. ACCOUNTING POLICIES - continued

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.

FINANCIAL INSTRUMENTS
The charity has elected to apply the provisions of Section 11 "Basic Financial Instruments" and Section 12 "Other Financial Instruments Issues" of FRS 102 to all of its financial statements.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets and liabilities

Financial instrument	Measurement on initial recognition
Cash	Cash held
Debtors	Settlement amount after any trade discounts or amount advanced by the charity
Creditors	Settlement amount after any trade discounts or amount advanced to the charity

CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS
In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period or in the period of the revision and future periods where the revision affects both current and future periods.

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS
Contributions to the personal pension schemes of certain employees are charged to the Statement of Financial Activities in the period in which they relate.

The assets of these personal pension schemes are held separately from those of the charitable company in independently administered funds.

OPERATING LEASES
Rentals payable under operating leases are charged to the Statement of Financial Activities as incurred over the term of the lease.

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1. ACCOUNTING POLICIES - continued

GOVERNMENT GRANTS

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met, and the grants will be received.

OPERATING LEASES

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	300	-
Grants	44,470	35,864
	44,770	35,864

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

	2023	2022
	£	£
Big Lottery grant	28,719	25,876
Dudley CVS grant	4,435	-
Dudley MBC grant	6,610	-
Black Country Healthcare NHS Foundation Trust grant	4,706	-
Dudley MBC Covid-19 grants	-	9,998
	44,470	35,864

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Income generated through the provision of training and work experience	35,084	38,083
HAF income	27,592	34,444
Trading income	101,306	71,142
	163,982	143,669

continued...

4. OTHER INCOME

	2023	2022
	£	£
HMRC Job Retention Scheme	-	1,639

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 6)	Totals
	£	£	£
Wages, national insurance and pension costs	**116,216**	-	**116,216**
Establishment expenses	**8,668**	-	**8,668**
Office costs	**3,644**	**10,407**	**14,051**
Food, consumables and cleaning materials	**55,153**	-	**55,153**
Transport costs	**7,292**	-	**7,292**
Volunteers training expenses	-	**223**	**223**
Depreciation of tangible fixed assets	**2,348**	-	**2,348**
	193,321	**10,630**	**203,951**

6. SUPPORT COSTS

Support costs are those costs that have been incurred in order to further the continued development of the charitable activities.

7. NET INCOME/(EXPENDITURE)

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

	2023	2022
	£	£
Depreciation - owned assets	**2,348**	2,262
Independent examination	**1,985**	1,800

continued...

8. 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.

TRUSTEES' EXPENSES

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

9. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	114,626	87,987
Other pension costs	1,590	1,201
	116,216	89,188

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

	2023	2022
Administrative and support staff	1	1
Catering staff	7	6
	8	7

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

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Innovation Fund	Total funds
	£	£	£	£
INCOME AND ENDOWMENTS FROM				
Donations and legacies	9,988	25,876	-	35,864
Other trading activities	143,669	-	-	143,669
Other income	1,639	-	-	1,639
Total	155,296	25,876	-	181,172
EXPENDITURE ON				
Charitable activities				
Wages, national insurance and pension costs	60,922	28,266	-	89,188
Establishment expenses	4,015	2,793	-	6,808
Office costs	11,163	930	-	12,093
Food, consumables and cleaning materials	40,824	6,418	-	47,242
Transport costs	5,170	-	-	5,170

continued...

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Innovation Fund £	Total funds £
Volunteers training expenses	120	-	-	120
Depreciation of tangible fixed assets	2,261	-	-	2,261
Total	124,475	38,407	-	162,882
NET INCOME/(EXPENDITURE)	30,821	(12,531)	-	18,290
Transfers between funds	(12,348)	12,348	-	-
Net movement in funds	18,473	(183)	-	18,290
RECONCILIATION OF FUNDS				
Total funds brought forward	149,463	9,315	-	158,778
TOTAL FUNDS CARRIED FORWARD	167,936	9,132	-	177,068

11. PENSION COMMITMENTS

The Charity contributes to the individual pension plans of certain employees. The assets of these schemes are held separately from those of the Charity in independently administered funds.

Total contributions made by the Charity during the year ended 31 March 2023 amounted to £1,590 (2022 - £1,201) and outstanding contributions as at 31 March 2023 amounted to £160 (2022 - £138).

12. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Totals £
COST			
At 1 April 2022 and 31 March 2023	**6,672**	**10,440**	**17,112**
DEPRECIATION			
At 1 April 2022	**6,066**	**3,132**	**9,198**
Charge for year	**260**	**2,088**	**2,348**
At 31 March 2023	**6,326**	**5,220**	**11,546**
NET BOOK VALUE			
At 31 March 2023	**346**	**5,220**	**5,566**
At 31 March 2022	606	7,308	7,914

continued...

13. STOCKS

	2023	2022
	£	£
Stocks	**2,565**	1,544

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	**12,362**	7,050
Other debtors	**11,865**	11,025
Prepayments and accrued income	**880**	729
	25,107	18,804

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	**1,748**	921
Social security and other taxes	**2,466**	359
Other creditors	**764**	610
Accrued expenses	**3,923**	1,800
	8,901	3,690

16. LEASING AGREEMENTS

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

	2023	2022
	£	£
Within one year	**2,915**	2,915
Between one and five years	**1,458**	4,373
	4,373	7,288

continued...

17. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	**158,294**	**13,710**	**(12,162)**	**159,842**
Designated fund - Redundancy	**9,642**	**-**	**3,253**	**12,895**
	167,936	**13,710**	**(8,909)**	**172,737**
Restricted funds				
Building Better Opportunities	**-**	**(8,909)**	**8,909**	**-**
Grow It Cook It Eat It	**185**	**-**	**-**	**185**
Kitchen Refurbishment	**8,947**	**-**	**-**	**8,947**
	9,132	**(8,909)**	**8,909**	**9,132**
TOTAL FUNDS	**177,068**	**4,801**	**-**	**181,869**

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	**180,033**	**(166,323)**	**13,710**
Restricted funds			
Building Better Opportunities	**28,719**	**(37,628)**	**(8,909)**
TOTAL FUNDS	**208,752**	**(203,951)**	**4,801**

continued...

17. 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	139,821	30,821	(12,348)	158,294
Designated fund - Redundancy	9,642	-	-	9,642
	149,463	30,821	(12,348)	167,936
Restricted funds				
Building Better Opportunities	-	(12,348)	12,348	-
Grow It Cook It Eat It	208	(23)	-	185
Kitchen Refurbishment	9,107	(160)	-	8,947
	9,315	(12,531)	12,348	9,132
TOTAL FUNDS	158,778	18,290	-	177,068

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	155,296	(124,475)	30,821
Restricted funds			
Building Better Opportunities	25,876	(38,224)	(12,348)
Grow It Cook It Eat It	-	(23)	(23)
Kitchen Refurbishment	-	(160)	(160)
	25,876	(38,407)	(12,531)
TOTAL FUNDS	181,172	(162,882)	18,290

continued...

17. 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	139,821	44,531	(24,510)	159,842
Designated fund - Redundancy	9,642	-	3,253	12,895
	149,463	44,531	(21,257)	172,737
Restricted funds				
Building Better Opportunities	-	(21,257)	21,257	-
Grow It Cook It Eat It	208	(23)	-	185
Kitchen Refurbishment	9,107	(160)	-	8,947
	9,315	(21,440)	21,257	9,132
TOTAL FUNDS	158,778	23,091	-	181,869

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 £	Movement in funds £
Unrestricted funds			
General fund	335,329	(290,798)	44,531
Restricted funds			
Building Better Opportunities	54,595	(75,852)	(21,257)
Grow It Cook It Eat It	-	(23)	(23)
Kitchen Refurbishment	-	(160)	(160)
	54,595	(76,035)	(21,440)
TOTAL FUNDS	389,924	(366,833)	23,091

Purpose of funds

General fund

This fund represents the free funds of the Charity that are not designated for particular purposes.

continued...

17. MOVEMENT IN FUNDS - continued

Designated fund
This fund is an amount which has been earmarked by the Trustees from the Charity's General fund and represents around 75% of the approximate cost to the Charity of making staff redundant should the Charity, for whatever reason, be unable to continue to operate.

In the opinion of the Trustees, the amount carried forward in the Designated fund as at 31 March 2023 is considered to be adequate.

Building Better Opportunities fund
This fund is to enable us to develop our work to help improve the employment prospects of people with learning disabilities.

Kitchen Refurbishment fund
This fund has been created from various grants and donations received specifically to maintain our kitchen.

18. RELATED PARTY DISCLOSURES

The Cornish Pasty Box
The Cornish Pasty Box is a company owned by the spouse of S Bassett, the Company Secretary and Manager of Lunch on the Run. Both supply of goods and purchase of goods are on normal commercial terms.

During the year ended 31 March 2023 the value of sales to The Cornish Pasty Box amounted to £nil (2022: £nil). At the 31 March 2023, £nil (2022: £nil) was owed by The Cornish Pasty Box.

During the year ended 31 March 2023 the value of purchases from The Cornish Pasty Box amounted to £3,446 (2022: £4,375). At the 31 of March 2023, £nil (2022: £nil) was owed to the Cornish Pasty Box.

Wordsley Housing Society
P D R John, a trustee of Lunch on the Run also served as trustee of a charitable company called Wordsley Housing Society (Company number: 02537864. Charity number: 1001178)

During the year ended 31 March 2023 the following transactions occurred between the Lunch on the Run and Wordsley Housing Society.

Buffet sales
Buffets totalling £505 (2022: £nil) were sold to Wordsley Housing Society.

Amounts due to Lunch on the Run from Wordsley Housing Society
As at the balance sheet date £nil (2022: £nil) was due by Wordsley Housing Society.

continued...

19. ULTIMATE CONTROLLING PARTY

The Charity is controlled by the Trustees as listed in the Report of the Trustees.

LUNCH ON THE RUN LIMITED

England & Wales - Charity number 1080900

Accounts

REGISTERED COMPANY NUMBER: 3736856 (England and Wales)
REGISTERED CHARITY NUMBER: 1080900

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

FOR

LUNCH ON THE RUN LIMITED

J W Hinks LLP
Chartered Accountants
19 Highfield Road
Edgbaston
Birmingham
West Midlands
B15 3BH

LUNCH ON THE RUN LIMITED

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FOR THE YEAR ENDED 31 MARCH 2022

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

The trustees, who are also directors of the charitable company for the purpose of the Companies Act 2006, present their annual report with the financial statements of the charitable company for the year end 31st March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

The financial statements comply with the charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and the Statement of Recommended Practice applicable to charities (FRS102).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Lunch on the Run provides training and work experience for the benefit of persons who have a learning disability that require support, education, or training. The charity's object and its principal activity continues to be that of providing a positive experience for trainees, through structured training and work involvement.

Ensuring our work delivers our aims

We review our aims objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have bought to those groups of people we are set up to help. The review also helps us to ensure that our aims, objectives, and activities remain focused on our stated purpose.

Activities, Achievements and Performance

Lunch on the Run's prime goal is always about supporting adults with learning disabilities and enriching their lives. Throughout the year, we strived to innovate and change to continue offering training and work experience opportunities for people with learning disabilities. The continued crisis in social care has seen funding cuts across the board but we feel that it is essential we protect those vulnerable in our community by continuing to offer work experience and training opportunities, improving confidence and self-esteem. The wellbeing of our trainees remains at the forefront of all that we do.

Until Government restrictions on personal contact were relaxed the Trustees continued to communicate through ZOOM meetings and the internet. We closed the coffee shop, in 2019, and didn't open again until January 2022, missing almost a full financial year of income and proper training on the site. Despite the restrictions LOTR activities continued with trainees, returning in April 2021 following government guidelines and involved in all aspects of our food preparation, home deliveries, and training. We continued to supply food to 2 local nurseries, feeding 65 children each day.

We have continued to support 18 adults with learning disabilities and autism assisting them into paid work, volunteering opportunities, independent living and moving closer to the labour market. All trainees continued to work through food hygiene, basic cooking, customer service and health and safety modules using a variety of formats. In partnership with Dudley Voices for Choice we continue to use our own easy read training packs and bespoke online food hygiene multiple choice assessment tool. We have also carried out Maths and English functional skills as a base level to assess individuals' ability. We have successfully supported 14 trainees to complete a level 1 in Basic Food Hygiene with adapted formats. All trainees have completed allergy training and have an awareness of the 14 allergens and how to inform customers of where to find information about the ingredients of the food we produce and sell.

OBJECTIVES AND ACTIVITIES

Activities, Achievements and Performance continued

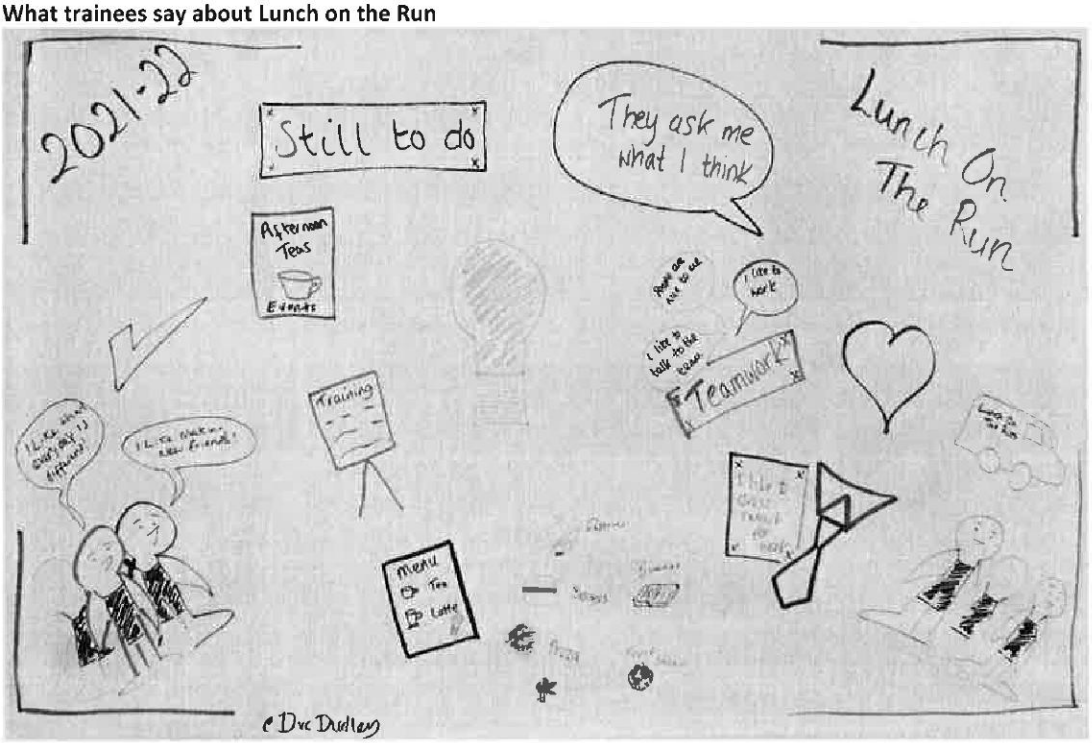
Our trainees have been involved in our service level agreement with Dudley MBC, delivering packed lunches and activities through the HAF project (Holiday Activities Programme), which supports children in Dudley who are eligible for benefit related free school meals. We have delivered over 3000 packed lunches and DIY afternoon tea, picnic, and Christmas cupcake/Christmas eve/cookie boxes to SEN (Special Education Needs) children. The boxes have been designed with all the ingredients and easy read pictorial recipes along with a video tutorial by one of our trainees to explain each step.

Customers have been welcomed back to our coffee shop at the beginning of February 2022 offering afternoon teas and homemade cakes which have become so popular through our delivery service. Trainees continued to be involved in all aspects of our food preparation and deliveries. We continued to supply food to 2 local nurseries, feeding 65 children each day.

Our main advertising through Facebook and Instagram, is still proving very successful and our following continues to grow, attracting new customers.

We continue to employ 2 people with a learning disability, and they have updated their training portfolio and built confidence in customer service. All staff and trainees are fully vaccinated and continue to follow our stringent guidelines, with some trainees continuing to wear face coverings. Overall, the safety and wellbeing of our trainees and staff is paramount in everything we do.

What trainees say about Lunch on the Run



OBJECTIVES AND ACTIVITIES

What parents/carers say about Lunch on the Run

Parents feel we have dealt with the pandemic and COVID calmly and efficiently, stating the trainee's welfare was always at the forefront. They said all staff were very considerate and supportive of parents and their own worries.

Mr T commented: "I am very happy with the service Lunch on the Run gives to my son; he is well looked after and is the high point of Matthew's week." The service is first rate, friendly and helpful.

Mr B commented: "Lunch on the Run continues to offer good 'on the job' training whilst providing our son with some much-needed social interaction. Steven absolutely loves feeling and being part of the team."

Mrs F said "LOTR offers an invaluable service to those who need a purpose and to feel valued - if Dan is happy - so is the rest of the family. LOTR provide safe, friendly working environmental to learn and thrive in, it is a shining example of how a truly inclusive workplace should run. Dan really enjoyed the 'home makes' and we all felt assured the measures that were put in place kept him as safe as possible when he returned"

Manager's Comments

This year has seen us achieve continued success with developing our charities aims supporting adults with learning disabilities while growing the catering business. We have developed new training plans, including up to date allergen training, and focused on customer service which helps with building confidence and improving self-esteem. Trainees have been involved in expanding their catering skills, with the growth of our home delivery service. Trainees have had more experience in celebration cake making, making buttercream, scones, different styles of sandwich presentation, mini cakes, and cheesecakes, preparing afternoon teas and individual buffet boxes. During most of the year when the coffee shop was closed it was business as usual in the kitchen area which allowed home deliveries to develop and grow. Trainees were given refresher training and understood the importance of wearing face coverings and hand washing. We continued with regular communication with families and confirm they were happy with how we were supporting trainees.

The challenges of COVID this year were concentrated on the safe return of the trainees at the beginning of April 2021 and the opening of the coffee shop at the beginning of February 2022 with staff and trainees continuing to wear face coverings. Trainees adapted well to the adjustments of wearing face coverings, where possible maintaining social distancing, limiting use of public transport, and reporting any contact with COVID 19.

We have increased our social media presence and improved our core services. Home deliveries are still popular, and we have seen a rise in orders for homemade cakes, afternoon teas, and buffets. I am fortunate to work with extremely dedicated and hardworking individuals who put their trust and faith in me to stretch themselves and explore new ideas. Our success this year has been a stable business platform with happy staff and trainees. We have continued to trade and market our business in new areas strengthening the brand offering quality, value for money and good customer service. We have continued our work with the Building Better Opportunities project and exited all 12 participants with a result, some moving from economically inactive to job searching, some gaining volunteering opportunities and additional training. All 12 participants have reported an increase in their confidence and communication skills, the course has seen a positive outcome for all involved. We have all worked hard to deliver our services with professionalism and passion for the organisation.

We have started a family and over 18 autism cafés once a month through funding from Dudley Voices for Choice, this has enabled us to employ a person with autism to assist staff with food preparation and customer service.

OBJECTIVES AND ACTIVITIES

Manager's Comments continued

I am grateful to my staff who have again showed commitment and dedication, they have dealt with challenges, increased pressures to deliver services to our customers and continued to support our trainees to achieve their own personal goals. They have remained loyal to Lunch on the Run and continue to work hard. I would like to thank the trustees who have given their time and knowledge to support me and our organisation.

Funding

Building Better Opportunities (BBO) is a match funded project with The Big Lottery and European Social Fund. The project is split into four strands. We are part of the family matters team of which there are 12 delivery partners. Our focus is working with individuals with learning disabilities and autism to improve their employability status. Our targets this year are to work with 6 individuals to achieve various outcomes. We have supported trainees in looking for employment, filling in applications and producing a CV, moving them from economically inactive to job searching. We were able to support 2 trainees with a qualification in customer service from an external provider, enhancing their CV and building confidence. After a recent audit we are on target with our set objectives. The control measures we now have in place have ensured our monthly financial claims are all up to date, we are performing well. The project is due to finish in May 2023.

Public benefit

In setting our objectives and planning our activities, the Trustees have considered the Charity Commission's general guidance on public benefit, including fee charging.

Lunch on the Run was established for the relief of those in need, by reason of disability, and all trainees are assessed and referred by Social Services, schools, colleges, job centres and training providers.

The Charity operates as a social business in that it has no shareholders, and all surpluses are used for the furtherance of the Charity's objectives and aims.

FINANCIAL REVIEW

Principal funding sources

By operating as a social business, Lunch on the Run generates approximately half of its income through providing catering services to the public. The needs of the trainees require high levels of staff support, so further income is raised through the provision of training and work experience. This funding is secured through personal budgets, local authority managed accounts, Building Better Opportunities programme and fund raising.

Reserves policy

The Charity would like to maintain unrestricted funds not committed or invested in tangible fixed assets, which are the free reserves of the Charity at a level which equates to between 6- and 12-months unrestricted expenditure. This provides sufficient funds to cover management and administration and support costs. This aim must be evaluated against the objects of the Charity and their fulfilment. At the balance sheet date, the free reserves are £160,000 equating to approximately fifteen months unrestricted expenditure.

Financial review

The Statement of Financial Activities for the year ended 31 March 2022 shows incoming resources totalling £181,172 (2021 - £161,418) and resources expended totalling £162,882 (2021 - £144,750), resulting in net incoming resources totalling £18,290 (2021 - £16,668).

FINANCIAL REVIEW

The reserves are in excess of the policy. However, in this period of high inflation the trustees consider the amount to be reasonable and is likely to be in line with policy in the coming year.

FUTURE PLANS

We have continued to receive funding through Building Better Opportunities, a project jointly funded by the European Union and the National Lottery. The project will enable us to develop our work to help improve the employment prospects of people with learning disabilities. This is a strict and complex funding programme but offers us the opportunity to develop our services and work in partnership with other providers through to May 2023. This has enabled us to continue to work with PSIAMS and develop our IT training with our trainees. We will be looking at the way we manage our trainees' personal outcomes, still maintaining our person-centred approach. We plan to track our trainees' progress from their baseline skills. We will develop our in-house testing facility to track progress.

We are looking at putting together a comprehensive funding application based around employment and training opportunities for people with learning disabilities and autism.

We plan to continue to forge links with other social enterprises and charities to develop projects and to work collaboratively to maximise our development and to increase opportunities for people with learning disabilities.

We continue to develop our catering business promoting on social media, Facebook and Instagram observing trends.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity was incorporated on the 19th of March 2000 and is governed by the memorandum and articles of association.

Recruitment and appointment of new trustees

As the Charity is incorporated as a company limited by guarantee, the Trustees are deemed to be Directors of the Charity.

Trustees are recruited from all sections of the local community. Appointment as a Trustee follows informal meetings with current Trustees and senior staff. All appointments are subject to suitable references, disclosure, and a declaration that the person is legally allowed to be a Trustee.

Organisational structure

The Charity is organised so that its Management Committee of Trustees meet regularly to manage its affairs and formulate policy. The manager is responsible for the day-to-day running of the Charity and reports to the Committee monthly. The charity has 7 trustees who meet regularly, on a voluntary basis, to manage its affairs and formulate the policies of the charity. The manager, Mrs Sally Bassett manages the day-to-day administration of the charity assisted by a small staff team and reports to the committee monthly. Trustees take part in subgroups and social activities involving users of the service. This added value contributes greatly to the management and governance of the organisation.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

Induction

The Charity has a comprehensive induction process for all new Trustees.

This induction process includes the following procedures.

1. Informing new Trustees of their role and responsibilities (including charity and company law).
2. Providing new Trustees with a copy of the charity's memorandum and articles and association.
3. Providing new Trustees with a copy of the charity's current business plan.
4. Ensuring all new Trustees meet staff and co-workers.
5. Ensuring all new Trustees are aware of the Charity's ethos.

Training

Trustees regularly review their role and activities. Topics include governance, strategic planning, and new legislation. We have an UpToDate trustee skill audit.

All Trustees give their time voluntarily and receive no benefits from the Charity. Any expenses reclaimed from the Charity are set out in the notes to the financial statements. Trustees claimed no expenses during the year.

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.

Trustees meet bi-monthly to receive reports on the work of the Charity and to monitor progress against the Charity's business plan. Good governance in our charity is fundamental to our success. We continue to achieve our charity's outcomes and aims through effective governance and the right leadership structures. Good governance enables us to support our charity's compliance with relevant legislation and regulations. It also promotes attitudes and a culture where everything works towards fulfilling the charity's vision. We use the Charity Governance Code to help us and our trustees to develop high standards of governance.

Everyday management and the delivery of the service is delegated so that decisions are made at the most appropriate level. Trustees continue to closely monitor, income and expenditure. The finance sub-committee, chaired by the Treasurer, monitors, and makes recommendations on issues in relation to the Charity's financial position.

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.

The Trustees have examined the major strategic, business, and operational issues that the Charity faces. They confirm that systems are in place to enable regular reports to be produced so that necessary steps can be taken to reduce risks.

Every member of staff has a job description and receives regular supervision. Together, these make clear the role and responsibility of everyone in the organisation. The manager holds regular team briefings where information is shared, and practice issues are discussed.

The Charity has an established policy and procedures for the involvement of users of its services. We have an easy read code of conduct and professional boundaries for all trainees. They have received training and we regularly review this. We have awareness of the charity governance code.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Safeguarding Compliance

We review our responsibilities as laid out in the Care Act 2014, the Care Quality Commission's Quality Standards and in the Charity Commission's guidance of strategy for dealing with safeguarding issues in charities and confirm that we have complied with statutory requirements in respect of reporting, investigating, and learning from any safeguarding incidents. In the period covered by these financial statements, Trustees were not aware of any incidents that were required to be reported to the Charity Commission.

Protection of vulnerable adults

The Charity is committed to the safeguarding of vulnerable adults and children. Safeguarding alerts and incidents are reported to Trustees as part of our governance oversight and structure. We have an updated policy and procedures for the safeguarding and protection of people who use our services, provide regular staff training and subscribe to Dudley MBC's Safeguard and Protect policy and procedures and regional West Midlands Safeguarding Policy and Guidance.

Every new member of staff receives an induction with the manager. At this meeting, the Charity's values are reiterated, and staff are reminded of the Charity's policies on safeguarding and whistleblowing. Mandatory induction training and refresher training is provided for all staff.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
3736856 (England and Wales)

Registered Charity number
1080900

Registered office
DY1 Building
Stafford Street
Dudley
West Midlands
DY1 1RT

Trustees

Mrs JH Clarke MBE	- resigned 20 April 2021
Ms JL Emery	
Mr PDR John - Vice Chair	
Mr I Newhill	- resigned 20 April 2021
Ms C Szygowski	- resigned 20 April 2021
Mrs AM Walsh	- resigned 20 April 2021
Mr N Webb - Treasurer	
Mrs A Evett - Chair	- appointed 1 March 2021
Mrs ES Bailey	- appointed 1 March 2021
Mrs KE Brown	- appointed 20 April 2021
Mr N Sheridan	- appointed 20 April 2021

Company Secretary/Manager
Mrs S Bassett

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner
Peter Smith ACA
J W Hinks LLP
Chartered Accountants
19 Highfield Road
Edgbaston
Birmingham
West Midlands
B15 3BH

Bankers
HSBC Bank Plc
23 Market Street
Kingswinford
West Midlands
DY6 9JT

INDEMNITY INSURANCE

Indemnity insurance was purchased on behalf of the trustees during the year at a premium of £165 (2021: £nil)

Approved by order of the board of trustees on 8 September 2022 and signed on its behalf by:

A. Evett

Mrs A Evett - Trustee

Independent examiner's report to the trustees of Lunch on the Run Limited ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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



Peter Smith ACA
J W Hinks LLP
Chartered Accountants
19 Highfield Road
Edgbaston
Birmingham
West Midlands
B15 3BH

Date: 8 September 2022

LUNCH ON THE RUN LIMITED

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds £	Restricted funds £	Innovation Fund £	**2022 Total funds £**	2021 Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies	2	**9,988**	**25,876**	-	**35,864**	59,296
Other charitable activities	3	**143,669**	-	-	**143,669**	88,888
Other income	4	**1,639**	-	-	**1,639**	13,234
Total		**155,296**	**25,876**	-	**181,172**	161,418
EXPENDITURE ON						
Charitable activities	5					
Wages, national insurance and pension costs		**60,922**	**28,266**	-	**89,188**	84,397
Establishment expenses		**4,015**	**2,793**	-	**6,808**	11,209
Office costs		**11,163**	**930**	-	**12,093**	10,737
Food, consumables and cleaning materials		**40,824**	**6,418**	-	**47,242**	25,970
Transport costs		**5,170**	-	-	**5,170**	5,228
Volunteers training expenses		**120**	-	-	**120**	3,300
Depreciation of tangible fixed assets		**2,261**	-	-	**2,261**	2,926
(Profit)/loss on sale of tangible fixed assets		-	-	-	-	983
Total		**124,475**	**38,407**	-	**162,882**	144,750
NET INCOME/(EXPENDITURE)		**30,821**	**(12,531)**	-	**18,290**	16,668
Transfers between funds	17	**(12,348)**	**12,348**	-	-	-
Net movement in funds		**18,473**	**(183)**	-	**18,290**	16,668
RECONCILIATION OF FUNDS						
Total funds brought forward		**149,463**	**9,315**	-	**158,778**	142,110
TOTAL FUNDS CARRIED FORWARD		**167,936**	**9,132**	-	**177,068**	158,778

The notes form part of these financial statements

BALANCE SHEET
31 MARCH 2022

	Notes	Unrestricted funds £	Restricted funds £	Innovation Fund £	2022 Total funds £	2021 Total funds £
FIXED ASSETS						
Tangible assets	12	**7,914**	-	-	**7,914**	9,396
CURRENT ASSETS						
Stocks	13	**1,544**	-	-	**1,544**	2,102
Debtors	14	**18,804**	-	-	**18,804**	25,822
Cash at bank and in hand		**143,364**	**9,132**	-	**152,496**	125,865
		163,712	**9,132**	-	**172,844**	153,789
CREDITORS						
Amounts falling due within one year	15	**(3,690)**	-	-	**(3,690)**	(4,407)
NET CURRENT ASSETS		**160,022**	**9,132**	-	**169,154**	149,382
TOTAL ASSETS LESS CURRENT LIABILITIES		**167,936**	**9,132**	-	**177,068**	158,778
NET ASSETS		**167,936**	**9,132**	-	**177,068**	158,778
FUNDS	17					
Unrestricted funds					**167,936**	149,463
Restricted funds					**9,132**	9,315
TOTAL FUNDS					**177,068**	158,778

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the

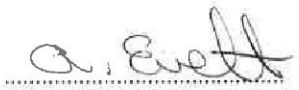
The notes form part of these financial statements

continued...

requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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 8 September 2022 and were signed on its behalf by:



Mrs A Evett - Trustee

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.

FINANCIAL REPORTING STANDARD 102 - REDUCED DISCLOSURE EXEMPTIONS

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

INCOME

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

TANGIBLE FIXED ASSETS

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

Fixtures and fittings	- 33% on cost
Motor vehicles	- 20% on cost

STOCKS

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

TAXATION

The charity is exempt from 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.

continued...

1. ACCOUNTING POLICIES - continued

FUND ACCOUNTING
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.

The charity has elected to apply the provisions of Section 11 "Basic Financial Instruments" and Section 12 "Other Financial Instruments Issues" of FRS 102 to all of its financial statements.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets and liabilities

Financial instrument	Measurement on initial recognition
Cash	Cash held
Debtors	Settlement amount after any trade discounts or amount advanced by the charity
Creditors	Settlement amount after any trade discounts or amount advanced to the charity

CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS
In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period or in the period of the revision and future periods where the revision affects both current and future periods.

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS
Contributions to the personal pension schemes of certain employees are charged to the Statement of Financial Activities in the period in which they relate.

The assets of these personal pension schemes are held separately from those of the charitable company in independently administered funds.

OPERATING LEASES
Rentals payable under operating leases are charged to the Statement of Financial Activities as incurred over the term of the lease.

continued...

1. ACCOUNTING POLICIES - continued

GOVERNMENT GRANTS

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met, and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	-	1,240
Grants	**35,864**	58,056
	35,864	59,296

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

	2022	2021
	£	£
Big Lottery grant	**25,876**	37,053
Dudley MBC Covid-19 grants	**9,988**	21,003
	35,864	58,056

3. OTHER CHARITABLE ACTIVITIES

	2022	2021
	£	£
Income generated through the provision of training and work experience	**38,083**	38,944
HAF income	**34,444**	-
Catering income	**71,142**	49,944
	143,669	88,888

continued...

4. OTHER INCOME

	2022	2021
	£	£
HMRC Job Retention Scheme	**1,639**	13,234

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 6)	Totals
	£	£	£
Wages, national insurance and pension costs	**89,188**	-	**89,188**
Establishment expenses	**6,808**	-	**6,808**
Office costs	**2,328**	**9,765**	**12,093**
Food, consumables and cleaning materials	**47,242**	-	**47,242**
Transport costs	**5,170**	-	**5,170**
Volunteers training expenses	-	**120**	**120**
Depreciation of tangible fixed assets	**2,261**	-	**2,261**
	152,997	**9,885**	**162,882**

6. SUPPORT COSTS

Support costs are those costs that have been incurred in order to further the continued development of the charitable activities.

7. NET INCOME/(EXPENDITURE)

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

	2022	2021
	£	£
Depreciation - owned assets	**2,262**	2,927
Deficit on disposal of fixed assets	-	983
Independent examination	**1,800**	1,800

continued...

8. TRUSTEES' REMUNERATION AND BENEFITS

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

TRUSTEES' EXPENSES

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

9. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	87,987	83,248
Other pension costs	1,201	1,149
	89,188	84,397

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

	2022	2021
Administrative and support staff	1	1
Catering staff	6	7
	7	8

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

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Innovation Fund	Total funds
	£	£	£	£
INCOME AND ENDOWMENTS FROM				
Donations and legacies	22,243	37,053	-	59,296
Other trading activities	88,888	-	-	88,888
Other income	13,234	-	-	13,234
Total	124,365	37,053	-	161,418
EXPENDITURE ON				
Charitable activities				
Wages, national insurance and pension costs	57,958	26,439	-	84,397
Establishment expenses	3,769	7,440	-	11,209
Office costs	10,008	729	-	10,737
Food, consumables and cleaning materials	21,345	4,625	-	25,970
Transport costs	5,228	-	-	5,228

continued...

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds	Restricted funds	Innovation Fund	Total funds
	£	£	£	£
Volunteers training expenses	352	2,948	-	3,300
Depreciation of tangible fixed assets	2,926	-	-	2,926
(Profit)/loss on sale of tangible fixed assets	983	-	-	983
Total	102,569	42,181	-	144,750
NET INCOME/(EXPENDITURE)	21,796	(5,128)	-	16,668
Transfers between funds	(1,811)	1,811	-	-
Net movement in funds	19,985	(3,317)	-	16,668
RECONCILIATION OF FUNDS				
Total funds brought forward	129,479	12,631	-	142,110
TOTAL FUNDS CARRIED FORWARD	149,464	9,314	-	158,778

11. PENSION COMMITMENTS

The Charity contributes to the individual pension plans of certain employees. The assets of these schemes are held separately from those of the Charity in independently administered funds.

Total contributions made by the Charity during the year ended 31 March 2022 amounted to £1,201(2021 - £1,149) and outstanding contributions as at 31 March 2022 amounted to £138 (2021 - £138).

continued...

12. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Totals £
COST			
At 1 April 2021	**5,892**	**10,440**	**16,332**
Additions	**780**	**-**	**780**
At 31 March 2022	**6,672**	**10,440**	**17,112**
DEPRECIATION			
At 1 April 2021	**5,892**	**1,044**	**6,936**
Charge for year	**174**	**2,088**	**2,262**
At 31 March 2022	**6,066**	**3,132**	**9,198**
NET BOOK VALUE			
At 31 March 2022	**606**	**7,308**	**7,914**
At 31 March 2021	-	9,396	9,396

13. STOCKS

	2022 £	2021 £
Stocks	**1,544**	2,102

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	**7,050**	6,050
Other debtors	**11,025**	18,950
Prepayments and accrued income	**729**	822
	18,804	25,822

continued...

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	921	1,807
Social security and other taxes	359	359
Other creditors	610	441
Accrued expenses	1,800	1,800
	3,690	4,407

16. LEASING AGREEMENTS

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

	2022	2021
	£	£
Within one year	3,445	1,325
Between one and five years	2,010	-
	5,455	1,325

17. MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	Transfers between funds	At 31.3.22
	£	£	£	£
Unrestricted funds				
General fund	139,821	30,821	(12,348)	158,294
Designated fund	9,642	-	-	9,642
	149,463	30,821	(12,348)	167,936
Restricted funds				
Building Better Opportunities	-	(12,348)	12,348	-
Grow It Cook It Eat It	208	(23)	-	185
Kitchen Refurbishment	9,107	(160)	-	8,947
	9,315	(12,531)	12,348	9,132
TOTAL FUNDS	158,778	18,290	-	177,068

continued...

17. 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	**155,296**	**(124,475)**	**30,821**
Restricted funds			
Building Better Opportunities	**25,876**	**(38,224)**	**(12,348)**
Grow It Cook It Eat It	-	**(23)**	**(23)**
Kitchen Refurbishment	-	**(160)**	**(160)**
	25,876	**(38,407)**	**(12,531)**
TOTAL FUNDS	**181,172**	**(162,882)**	**18,290**

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	119,837	21,795	(1,811)	139,821
Designated fund	9,642	-	-	9,642
	129,479	21,795	(1,811)	149,463
Restricted funds				
Building Better Opportunities	381	(2,192)	1,811	-
Grow It Cook It Eat It	327	(119)	-	208
Kitchen Refurbishment	11,923	(2,816)	-	9,107
	12,631	(5,127)	1,811	9,315
TOTAL FUNDS	142,110	16,668	-	158,778

continued...

17. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	124,365	(102,570)	21,795
Restricted funds			
Building Better Opportunities	37,053	(39,245)	(2,192)
Grow It Cook It Eat It	-	(119)	(119)
Kitchen Refurbishment	-	(2,816)	(2,816)
	37,053	(42,180)	(5,127)
TOTAL FUNDS	161,418	(144,750)	16,668

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

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	119,837	52,616	(14,159)	158,294
Designated fund	9,642	-	-	9,642
	129,479	52,616	(14,159)	167,936
Restricted funds				
Building Better Opportunities	381	(14,540)	14,159	-
Grow It Cook It Eat It	327	(142)	-	185
Kitchen Refurbishment	11,923	(2,976)	-	8,947
	12,631	(17,658)	14,159	9,132
TOTAL FUNDS	142,110	34,958	-	177,068

continued...

17. 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 £	Movement in funds £
Unrestricted funds			
General fund	279,661	(227,045)	52,616
Restricted funds			
Building Better Opportunities	62,929	(77,469)	(14,540)
Grow It Cook It Eat It	-	(142)	(142)
Kitchen Refurbishment	-	(2,976)	(2,976)
	62,929	(80,587)	(17,658)
TOTAL FUNDS	342,590	(307,632)	34,958

Purpose of funds

General fund

This fund represents the free funds of the Charity that are not designated for particular purposes.

Designated fund

This fund is an amount which has been earmarked by the Trustees from the Charity's General fund and represents around 75% of the approximate cost to the Charity of making staff redundant should the Charity, for whatever reason, be unable to continue to operate.

In the opinion of the Trustees, the amount carried forward in the Designated fund as at 31 March 2021 is considered to be adequate.

Building Better Opportunities fund

This fund is to enable us to develop our work to help improve the employment prospects of people with learning disabilities.

The transfer between funds relates to indirect costs that were incorrectly included in 2020 and 2021.

Kitchen Refurbishment fund

This fund has been created from various grants and donations received specifically to maintain our kitchen.

continued...

18. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

19. ULTIMATE CONTROLLING PARTY

The Charity is controlled by the Trustees as listed in the Report of the Trustees.

LUNCH ON THE RUN LIMITED

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

	2022	2021
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	-	1,240
Grants	**35,864**	58,056
	35,864	59,296
Other charitable activities		
Income generated through the provision of training and work experience	**38,083**	38,944
HAF income	**34,444**	-
Catering income	**71,142**	49,944
	143,669	88,888
Other income		
HMRC Job Retention Scheme	**1,639**	13,234
Total incoming resources	**181,172**	161,418
EXPENDITURE		
Charitable activities		
Wages	**87,987**	83,248
Pensions	**1,201**	1,149
Food, consumables and cleaning materials	**47,242**	25,970
Rent, rates and insurance	**4,456**	3,701
Repairs and renewals	**2,352**	5,391
Transport costs	**5,170**	5,228
Sundry expenses	**1,508**	1,278
Bad debts	-	1,316
Card charges	**812**	323
Bank charges	**8**	-
Depreciation of tangible fixed assets	**2,261**	2,926
Loss on sale of tangible fixed assets	-	983
	152,997	131,513

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

	2022 £	2021 £
Support costs		
Management		
Telephone and fax	**581**	517
Printing, stationery and advertising	**1,627**	1,953
Volunteers training expenses	**120**	3,300
Professional fees	**5,757**	5,667
	8,085	11,437
Governance costs		
Professional fees	**1,800**	1,800
Total resources expended	**162,882**	144,750
Net income	**18,290**	16,668

LUNCH ON THE RUN LIMITED

England & Wales - Charity number 1080900

Accounts

REGISTERED COMPANY NUMBER: 3736856 (England and Wales)
REGISTERED CHARITY NUMBER: 1080900

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

FOR

LUNCH ON THE RUN LIMITED

J W Hinks LLP
Chartered Accountants
19 Highfield Road
Edgbaston
Birmingham
West Midlands
B15 3BH

LUNCH ON THE RUN LIMITED

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FOR THE YEAR ENDED 31 MARCH 2021

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

The trustees, who are also directors of the charitable company for the purpose of the Companies Act 2006, present their annual report with the financial statements of the charitable company for the year end 31st March 2021. 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 (FRS102) (effective 1 January 2019).

The financial statements comply with the charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and the Statement of Recommended Practice applicable to charities (FRS102).

OBJECTIVES AND ACTIVITIES

Objectives and Aims

Lunch on the Run provides training and work experience for the benefit of persons who have a learning disability and autism that require support, education, or training. The charity's object and its principal activity continues to be that of providing a positive experience for trainees, through structured training and work involvement.

Ensuring our work delivers our aims

We review our aims objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months during the covid pandemic and a series of lockdowns throughout the year which affected our work. The review looks at the success of each key activity and the benefits they have bought to those groups of people we are set up to help. The review also helps us to ensure that our aims, objectives, and activities remain focused on our stated purpose.

Activities, Achievements and Performance

Lunch on the Run's prime goal is always about supporting vulnerable adults and enriching their lives. Throughout the year, despite the restrictions caused by the Covid pandemic, we strived to innovate and change to continue offering training and work experience opportunities for people with learning disabilities and autism. The crisis in social care has seen funding cuts across the board but we feel that it is essential we protect those vulnerable in our community by continuing to offer work experience and training opportunities, improving confidence and self-esteem. The wellbeing of our trainees remains at the forefront of all that we do.

We have continued to support 22 adults with learning disabilities and autism assisting them into paid work, volunteering opportunities, independent living and moving closer to the labour market. All trainees continued to work through food hygiene, basic cooking, customer service and health and safety modules using a variety of formats. In partnership with Dudley Voices for Choice we have produced our own easy read training packs and, with PSIAMS have been able to create our own bespoke online food hygiene multiple choice assessment tool. We have also carried out Maths and English functional skills as a base level to assess individuals' ability.

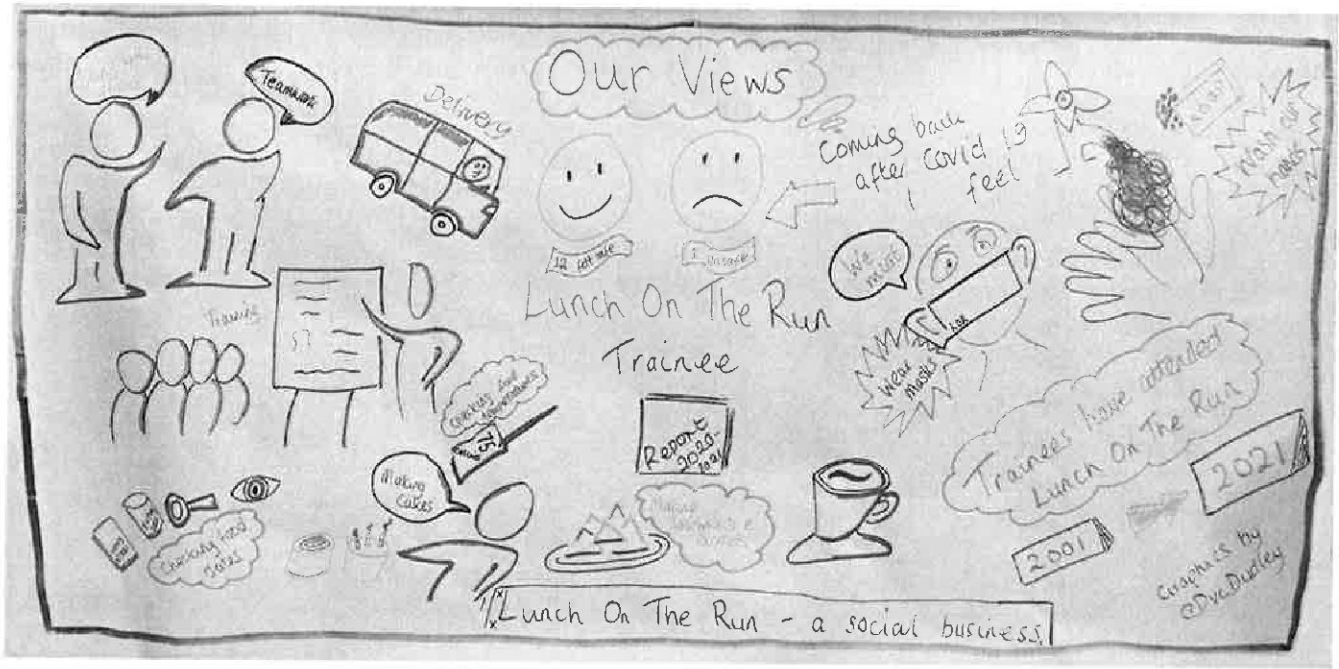
DY1 building, which is where Lunch on the Run is based and where we operate a coffee shop, entered lockdown on the 17th of March 2020 but Lunch on the Run staff members were able to use the kitchen and office while adhering to social distancing measures. Instead of catering for customers who could not come to our base we prepared and delivered meals to local residential homes. We also offered home deliveries, afternoon teas, cakes, and lunches, etc. Risk Assessments were regularly updated and communicated to trustee's, staff, trainees, and parents/carers when we received new information and guidelines from government. Trainees remained at home, but we were in regular contact with them, and their families, offering ingredients boxes to cook dishes at home to keep them busy. Once local lockdowns were lifted trainees have been back onsite, although the coffee shop has remained closed. Trainees were involved in all aspects of our food preparation and deliveries. We continued to supply food to 2 local nurseries, feeding 65 children each day.

OBJECTIVES AND ACTIVITIES

We used the lockdown period to act creatively and to diversify our business, looking at trends and accommodating customer needs. Our main advertising has been through Facebook and Instagram, this has proved very successful.

We continue to employ 2 people with a learning disability. All staff and trainees have all received both COVID 19 vaccinations and continue to follow our stringent guidelines. Overall, the safety and wellbeing of our trainees and staff is paramount in everything we do, while trying to maintain some income through our catering provisions.

What trainees say about Lunch on the Run



Manager's Comments

It has been a challenging and difficult 12 months and the transition to become solely independent has been demanding but equally rewarding and brought about so many positives. It has given us the opportunity to grow, and we feel more confident in our future. The unexpected COVID situation has made Lunch on the Run diversify our business to be able to continue trading, we have increased our social media presence and improved our core services. Home deliveries are still popular, and we have seen a rise in orders for homemade cakes, afternoon teas, and buffets. I am fortunate to work with extremely dedicated and hardworking individuals who put their trust and faith in me to stretch themselves and explore new ideas. Our success this year has been a stable business platform with happy and safe staff and trainees. We have continued to trade and market our business in new areas strengthening the brand offering quality, value for money and good customer service. I am particularly proud of the way our trainees have been 'kept in loop' and we have maintained regular contact throughout several lockdowns. We have secured continued funding and forged new contacts to develop funding streams this will enhance the training programmes we have available for people with learning disabilities and autism. We have all worked hard to deliver our services with professionalism and passion for the organisation. We have produced comprehensive risk assessments with the safety and wellbeing of our staff and trainees at the forefront. I am grateful to my staff who have again showed commitment and dedication throughout, they have dealt with challenges, increased pressures to deliver services to our customers and continued to support our trainees. They have remained loyal to Lunch on the Run and continue to work hard. I am thankful for the support of our Chair who has steadied us through uncertain times and recognise the hard work of the team. I would like to thank the trustees who have given their time and knowledge to support

OBJECTIVES AND ACTIVITIES

Manager's Comments

me and our organisation.

Funding

Building Better Opportunities (BBO) is a match funded project with The Big Lottery and European Social Fund. The project is split into four strands. We are part of the family matters team of which there are 18 delivery partners. Our focus is working with individuals with learning disabilities and autism to improve their employability status. Our targets are to work with 12 individuals to achieve various outcomes. After a recent audit we are on target with our set objectives. The control measures we now have in place have ensured our monthly financial claims are all up to date, we are performing well. The project has now been extended to 2021/22.

Advantage has been taken from the Coronavirus Job Retention Scheme and various government grants available via Dudley MBC to support Lunch on the Run.

COVID 19

The outbreak of COVID-19 has presented significant challenges to the charity and our commercial operations and income streams. The cafe and catering business is a significant income source, lockdowns and subsequent restrictions have required major changes to our operations and business continuity. Our focus has been on ensuring the safety of our trainees and customers and of course our staff team. Robust risk assessments for the charity and for individuals have been completed and remain in regular review. We have been able to utilise the governments furlough scheme to support the charity through the loss of income and to support the staff team in retaining their employment. We have also utilised the creative management and skills of our staff team to adjust our services to diversify our business. This has enabled us to diversify the business to maintain income, continue to support effectives of the duty in support it with disabilities training and workplace experiences and ensure the ongoing viability of the charity. Our current assessment is that the charity is doing well both financially and operationally considering these challenges, but we continue to monitor this closely. We are compliant with the safety directive and guidance provided by government around COVID 19 and again this is under constant review with trustees and management.

Public benefit

In setting our objectives and planning our activities, the Trustees have considered the Charity Commission's general guidance on public benefit, including fee charging.

Lunch on the Run was established for the relief of those in need, by reason of disability, and all trainees are assessed and referred by Social Services, schools, colleges, job centres, training providers.

The Charity operates as a social business in that it has no shareholders, and all surpluses are used for the furtherance of the Charity's objectives and aims.

FINANCIAL REVIEW

Principal funding sources

By operating as a social business, Lunch on the Run generates approximately half of its' income through providing catering services to the public. The needs of the trainees require high levels of staff support, so further income is raised through the provision of training and work experience. This funding is secured through personal budgets, local authority managed accounts, Building Better Opportunities programme and fund raising.

Reserves policy

The Charity would like to maintain unrestricted funds not committed or invested in tangible fixed assets, which are the free reserves of the Charity at a level which equates to between 6- and 12-months unrestricted expenditure. This provides sufficient funds to cover management and administration and support costs. This aim must be evaluated against the objects of the Charity and their fulfilment. At the balance sheet date, the free reserves are £140,000 equating to approximately sixteen months unrestricted expenditure.

Financial review
The Statement of Financial Activities for the year ended 31 March 2021 shows incoming resources totalling £161,418 (2020 - £171,196) and resources expended totalling £144,750 (2020 - £131,987), resulting in net incoming resources totalling £16,668 (2020 - £39,209).

The reserves are primarily to cover the development and future operational expenses of the Charity.

FUTURE PLANS
We have continued to receive funding through Building Better Opportunities, a project jointly funded by the European Union and the National Lottery. The project will enable us to develop our work to help improve the employment prospects of people with learning disabilities. This is a strict and complex funding programme but offers us the opportunity to develop our services and work in partnership with other providers through to 2021. This has enabled us to continue to work with PSIAMS and develop our IT training with our trainees. We will be looking at the way we manage our trainees' personal outcomes, still maintaining our person-centred approach. We plan to track our trainees' progress from their baseline skills. We will develop our in-house testing facility to track progress.

We would like to develop multimedia CV and enhance training plans as well as apprenticeship programmes.

We plan to continue to forge links with other social enterprises and charities to develop projects and to work collaboratively to maximise our development and to increase opportunities for people with learning disabilities.

We continue to develop our catering business promoting on social media, Facebook and Instagram observing trends.

STRUCTURE, GOVERNANCE AND MANAGEMENT
Governing document
The charity was incorporated on the 19th of March 2000 and is governed by the memorandum and articles of association.

Recruitment and appointment of new trustees
As the Charity is incorporated as a company limited by guarantee, the Trustees are deemed to be Directors of the Charity.

Trustees are recruited from all sections of the local community. Appointment as a Trustee follows informal meetings with current Trustees and senior staff. All appointments are subject to suitable references, disclosure, and a declaration that the person is legally allowed to be a Trustee.

Organisational structure
The Charity is organised so that its Management Committee of Trustees meet regularly to manage its affairs and formulate policy. The manager is responsible for the day-to-day running of the Charity and reports to the Committee monthly. The charity has 7 trustees who meet regularly, on a voluntary basis, to manage its affairs and formulate the policies of the charity. The manager, Mrs Sally Bassett manages the day-to-day administration of the charity assisted by a small staff team and reports to the committee monthly. Trustees take part in subgroups and social activities involving users of the service. This added value contributes greatly to the management and governance of the organisation.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

Induction

The Charity has a comprehensive induction process for all new Trustees.

This induction process includes the following procedures.

- Informing new Trustees of their role and responsibilities (including charity and company law).
- Providing new Trustees with a copy of the charity's memorandum and articles and association.
- Providing new Trustees with a copy of the charity's current business plan.
- Ensuring all new Trustees meet staff and co-workers.
- Ensuring all new Trustees are aware of the Charity's ethos.

Training

Trustees regularly review their role and activities. Topics include governance, strategic planning, and new legislation. We have an UpToDate trustee skill audit.

All Trustees give their time voluntarily and receive no benefits from the Charity. Any expenses reclaimed from the Charity are set out in the notes to the financial statements. Trustees claimed no expenses during the year.

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.

Trustees meet bi-monthly to receive reports on the work of the Charity and to monitor progress against the Charity's business plan. Everyday management and the delivery of the service is delegated so that decisions are made at the most appropriate level. Trustees continue to closely monitor, income and expenditure. The finance sub-committee, chaired by the Treasurer, monitors, and makes recommendations on issues in relation to the Charity's financial position.

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.

The Trustees have examined the major strategic, business, and operational issues that the Charity faces. They confirm that systems are in place to enable regular reports to be produced so that necessary steps can be taken to reduce risks.

Every member of staff has a job description and receives regular supervision. Together, these make clear the role and responsibility of everyone in the organisation. The manager holds regular team briefings where information is shared, and practice issues are discussed.

The Charity has an established policy and procedures for the involvement of users of its services. We have an easy read code of conduct and professional boundaries for all trainees. They have received training and we regularly review this. We have awareness of the charity governance code.

Safeguarding Compliance

We review our responsibilities as laid out in the Care Act 2014, the Care Quality Commission's Quality Standards and in the Charity Commission's guidance of strategy for dealing with safeguarding issues in charities and confirm that we have complied with statutory requirements in respect of reporting, investigating, and learning from any safeguarding incidents. In the period covered by these financial statements, Trustees were not aware of any incidents that were required to be reported to the Charity Commission.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Protection of vulnerable adults

The Charity is committed to the safeguarding of vulnerable adults and children. Safeguarding alerts and incidents are reported to Trustees as part of our governance oversight and structure. We have an updated policy and procedures for the safeguarding and protection of people who use our services, provide regular staff training and subscribe to Dudley MBC's Safeguard and Protect policy and procedures and regional West Midlands Safeguarding Policy and Guidance.

Every new member of staff receives an induction with the manager. At this meeting, the Charity's values are reiterated, and staff are reminded of the Charity's policies on safeguarding and whistleblowing. Mandatory induction training and refresher training is provided for all staff.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
3736856 (England and Wales)

Registered Charity number
1080900

Registered office
DY1 Building
Stafford Street
Dudley
West Midlands
DY1 1RT

Trustees

Mrs JH Clarke MBE	- resigned 20 April 2021
Ms JL Emery	
Mr PDR John - Vice Chair	
Mr I Newhill	- resigned 20 April 2021
Ms C Szygowski	- resigned 20 April 2021
Mrs AM Walsh	- resigned 20 April 2021
Mr N Webb - Treasurer	
Mrs A Evett - Chair	- appointed 1 March 2021
Mrs ES Bailey	- appointed 1 March 2021
Mrs KE Brown	- appointed 20 April 2021
Mr N Sheridan	- appointed 20 April 2021

Company Secretary/Manager
Mrs S Bassett

Independent Examiner
Peter Smith ACA
J W Hinks LLP
Chartered Accountants
19 Highfield Road
Edgbaston
Birmingham
West Midlands
B15 3BH

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers

HSBC Bank Plc
23 Market Street
Kingswinford
West Midlands
DY6 9JT

Approved by order of the board of trustees on 31/10/21 and signed on its behalf by:

A. Evett

Mrs A Evett - Trustee

Independent examiner's report to the trustees of Lunch on the Run Limited ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

P Smith

Peter Smith ACA
J W Hinks LLP
Chartered Accountants
19 Highfield Road
Edgbaston
Birmingham
West Midlands
B15 3BH

Date: 31 October 2021

LUNCH ON THE RUN LIMITED

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds £	Restricted fund £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	**1,240**	**37,053**	**38,293**	69,033
Charitable activities	4				
Grants received		**21,003**	**-**	**21,003**	-
Other trading activities	3	**88,888**	-	**88,888**	102,163
Other income	5	**13,234**	-	**13,234**	-
Total		**124,365**	**37,053**	**161,418**	171,196
EXPENDITURE ON					
Charitable activities	6				
Wages, national insurance and pension costs		**57,958**	**26,439**	**84,397**	75,112
Establishment expenses		**3,769**	**7,440**	**11,209**	10,610
Office costs		**10,008**	**729**	**10,737**	7,506
Food, consumables and cleaning materials		**21,345**	**4,625**	**25,970**	29,067
Transport costs		**5,228**	**-**	**5,228**	3,430
Volunteers training expenses		**352**	**2,948**	**3,300**	3,397
Depreciation of tangible fixed assets		**2,926**	**-**	**2,926**	2,865
(Profit)/loss on sale of tangible fixed assets		**983**	**-**	**983**	-
Total		**102,569**	**42,181**	**144,750**	131,987
NET INCOME/(EXPENDITURE)		**21,796**	**(5,128)**	**16,668**	39,209
Transfers between funds	18	**(1,811)**	**1,811**	**-**	-
Net movement in funds		**19,985**	**(3,317)**	**16,668**	39,209
RECONCILIATION OF FUNDS					
Total funds brought forward		**129,479**	**12,631**	**142,110**	102,901
TOTAL FUNDS CARRIED FORWARD		**149,464**	**9,314**	**158,778**	142,110

The notes form part of these financial statements

BALANCE SHEET
31 MARCH 2021

	Notes	Unrestricted funds £	Restricted fund £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	13	**9,336**	-	**9,396**	2,865
CURRENT ASSETS					
Stocks	14	**2,102**	-	**2,102**	550
Debtors	15	**8,511**	**17,311**	**25,822**	49,513
Cash at bank and in hand		**133,861**	**(7,996)**	**125,865**	92,993
		144,474	**9,315**	**153,789**	143,056
CREDITORS					
Amounts falling due within one year	16	**(4,407)**	-	**(4,407)**	(3,811)
NET CURRENT ASSETS		**140,067**	**9,315**	**149,382**	139,245
TOTAL ASSETS LESS CURRENT LIABILITIES		**149,463**	**9,315**	**158,778**	142,110
NET ASSETS		**149,463**	**9,315**	**158,778**	142,110
FUNDS	18				
Unrestricted funds				**149,463**	129,479
Restricted funds				**9,315**	12,631
TOTAL FUNDS				**158,778**	142,110

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

continued...

BALANCE SHEET - continued
31 MARCH 2021

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 31/10/21 and were signed on its behalf by:

A Evett

Mrs A Evett - Trustee

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.

FINANCIAL REPORTING STANDARD 102 - REDUCED DISCLOSURE EXEMPTIONS

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

INCOME

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

TANGIBLE FIXED ASSETS

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

Fixtures and fittings	- 33% on cost
Motor vehicles	- 20% on cost

STOCKS

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

TAXATION

The charity is exempt from 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.

continued...

1. ACCOUNTING POLICIES - continued

FINANCIAL INSTRUMENTS
FUND ACCOUNTING
The charity has elected to apply the provisions of Section 11 "Basic Financial Instruments" and Section 12 "Other Financial Instruments Issues" of FRS 102 to all of its financial statements.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets and liabilities

Financial instrument	Measurement on initial recognition
Cash	Cash held
Debtors	Settlement amount after any trade discounts or amount advanced by the charity
Creditors	Settlement amount after any trade discounts or amount advanced to the charity

CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS
In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period or in the period of the revision and future periods where the revision affects both current and future periods.

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS
Contributions to the personal pension schemes of certain employees are charged to the Statement of Financial Activities in the period in which they relate.

The assets of these personal pension schemes are held separately from those of the charitable company in independently administered funds.

GOVERNMENT GRANTS

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met, and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

continued...

1. ACCOUNTING POLICIES

OPERATING LEASES
Rentals payable under operating leases are charged to the Statement of Financial Activities as incurred over the term of the lease.

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	1,240	8,317
Grants	37,053	60,716
	38,293	69,033

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

	2021	2020
	£	£
Big Lottery grant	37,053	48,689
Innovation Fund	-	12,027
	37,053	60,716

3. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Income generated through the provision of training and work experience	38,944	38,924
Trading income	49,944	63,239
	88,888	102,163

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2021	2020
		£	£
Dudley MBC Covid-19 grants	Grants received	21,003	-

5. OTHER INCOME

	2021	2020
	£	£
HMRC Job Retention Scheme	13,234	-

continued...

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Wages, national insurance and pension costs	**84,397**	**-**	**84,397**
Establishment expenses	**11,209**	**-**	**11,209**
Office costs	**800**	**9,937**	**10,737**
Food, consumables and cleaning materials	**25,970**	**-**	**25,970**
Transport costs	**5,228**	**-**	**5,228**
Volunteers training expenses	**-**	**3,300**	**3,300**
Depreciation of tangible fixed assets	**2,926**	**-**	**2,926**
(Profit)/loss on sale of tangible fixed assets	**983**	**-**	**983**
	131,513	**13,237**	**144,750**

7. SUPPORT COSTS

Support costs are those costs that have been incurred in order to further the continued development of the charitable activities.

8. NET INCOME/(EXPENDITURE)

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

	2021 £	2020 £
Independent examination	**1,800**	1,800
Depreciation - owned assets	**2,927**	2,865
Deficit on disposal of fixed assets	**983**	-

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

continued...

10. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	83,248	74,012
Other pension costs	1,149	1,100
	84,397	75,112

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

	2021	2020
Administrative and support staff	1	1
Catering staff	7	7
	8	8

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

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted fund	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	20,345	48,688	69,033
Other trading activities	102,163	-	102,163
Total	122,508	48,688	171,196
EXPENDITURE ON			
Charitable activities			
Wages, national insurance and pension costs	51,901	23,211	75,112
Establishment expenses	4,972	5,638	10,610
Office costs	6,300	1,206	7,506
Food, consumables and cleaning materials	20,533	8,534	29,067
Transport costs	3,430	-	3,430
Volunteers training expenses	133	3,264	3,397
Depreciation of tangible fixed assets	2,865	-	2,865
Total	90,134	41,853	131,987
NET INCOME	32,374	6,835	39,209
Transfers between funds	9,315	(9,135)	-
Net movement in funds	41,689	(2,480)	39,209

continued...

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted fund £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	87,790	15,111	102,901
TOTAL FUNDS CARRIED FORWARD	129,479	12,631	142,110

12. PENSION COMMITMENTS

The Charity contributes to the individual pension plans of certain employees. The assets of these schemes are held separately from those of the Charity in independently administered funds.

Total contributions made by the Charity during the year ended 31 March 2021 amounted to £1,149 (2020 - £1,100) and outstanding contributions as at 31 March 2021 amounted to £138 (2020 - £138).

13. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Totals £
COST			
At 1 April 2020	**5,892**	**9,824**	**15,716**
Additions	**-**	**10,440**	**10,440**
Disposals	**-**	**(9,824)**	**(9,824)**
At 31 March 2021	**5,892**	**10,440**	**16,332**
DEPRECIATION			
At 1 April 2020	**4,992**	**7,859**	**12,851**
Charge for year	**900**	**2,027**	**2,927**
Eliminated on disposal	**-**	**(8,842)**	**(8,842)**
At 31 March 2021	**5,892**	**1,044**	**6,936**
NET BOOK VALUE			
At 31 March 2021	**-**	**9,396**	**9,396**
At 31 March 2020	900	1,965	2,865

continued...

14. STOCKS

	2021	2020
	£	£
Stocks	2,102	550

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade debtors	6,050	15,157
Other debtors	18,950	33,766
Prepayments and accrued income	822	590
	25,822	49,513

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	1,807	1,160
Social security and other taxes	359	713
Other creditors	441	138
Accrued expenses	1,800	1,800
	4,407	3,811

17. LEASING AGREEMENTS

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

	2021	2020
	£	£
Within one year	1,325	1,325

continued...

18. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	**119,837**	**21,795**	**(1,811)**	**139,821**
Designated fund	**9,642**	-	-	**9,642**
	129,479	**21,795**	**(1,811)**	**149,463**
Restricted funds				
Building Better Opportunities	**381**	**(2,192)**	**1,811**	-
Grow It Cook It Eat It	**327**	**(119)**	-	**208**
Kitchen Refurbishment	**11,923**	**(2,816)**	-	**9,107**
	12,631	**(5,127)**	**1,811**	**9,315**
TOTAL FUNDS	**142,110**	**16,668**	-	**158,778**

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	**124,365**	**(102,570)**	**21,795**
Restricted funds			
Building Better Opportunities	**37,053**	**(39,245)**	**(2,192)**
Grow It Cook It Eat It	-	**(119)**	**(119)**
Kitchen Refurbishment	-	**(2,816)**	**(2,816)**
	37,053	**(42,180)**	**(5,127)**
TOTAL FUNDS	**161,418**	**(144,750)**	**16,668**

continued...

18. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.20 £
Unrestricted funds				
General fund	78,148	32,374	9,315	119,837
Designated fund	9,642	-	-	9,642
	87,790	32,374	9,315	129,479
Restricted funds				
Building Better Opportunities	857	8,839	(9,315)	381
Grow It Cook It Eat It	478	(151)	-	327
Kitchen Refurbishment	13,776	(1,853)	-	11,923
	15,111	6,835	(9,315)	12,631
TOTAL FUNDS	102,901	39,209	-	142,110

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	122,508	(90,134)	32,374
Restricted funds			
Building Better Opportunities	48,688	(39,849)	8,839
Grow It Cook It Eat It	-	(151)	(151)
Kitchen Refurbishment	-	(1,853)	(1,853)
	48,688	(41,853)	6,835
TOTAL FUNDS	171,196	(131,987)	39,209

continued...

18. MOVEMENT IN FUNDS - continued

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

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	78,148	54,169	7,504	139,821
Designated fund	9,642	-	-	9,642
	87,790	54,169	7,504	149,463
Restricted funds				
Building Better Opportunities	857	6,647	(7,504)	-
Grow It Cook It Eat It	478	(270)	-	208
Kitchen Refurbishment	13,776	(4,669)	-	9,107
	15,111	1,708	(7,504)	9,315
TOTAL FUNDS	102,901	55,877	-	158,778

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 £	Movement in funds £
Unrestricted funds			
General fund	246,873	(192,704)	54,169
Restricted funds			
Building Better Opportunities	85,741	(79,094)	6,647
Grow It Cook It Eat It	-	(270)	(270)
Kitchen Refurbishment	-	(4,669)	(4,669)
	85,741	(84,033)	1,708
TOTAL FUNDS	332,614	(276,737)	55,877

Purpose of funds

General fund

This fund represents the free funds of the Charity that are not designated for particular purposes.

continued...

18. MOVEMENT IN FUNDS - continued

Designated fund
This fund is an amount which has been earmarked by the Trustees from the Charity's General fund and represents around 75% of the approximate cost to the Charity of making staff redundant should the Charity, for whatever reason, be unable to continue to operate.

In the opinion of the Trustees, the amount carried forward in the Designated fund as at 31 March 2021 is considered to be adequate.

Building Better Opportunities fund
This fund is to enable us to develop our work to help improve the employment prospects of people with learning disabilities.

Kitchen Refurbishment fund
This fund has been created from various grants and donations received specifically to maintain our kitchen.

19. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

20. ULTIMATE CONTROLLING PARTY

The Charity is controlled by the Trustees as listed in the Report of the Trustees.