

**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**

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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 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 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.

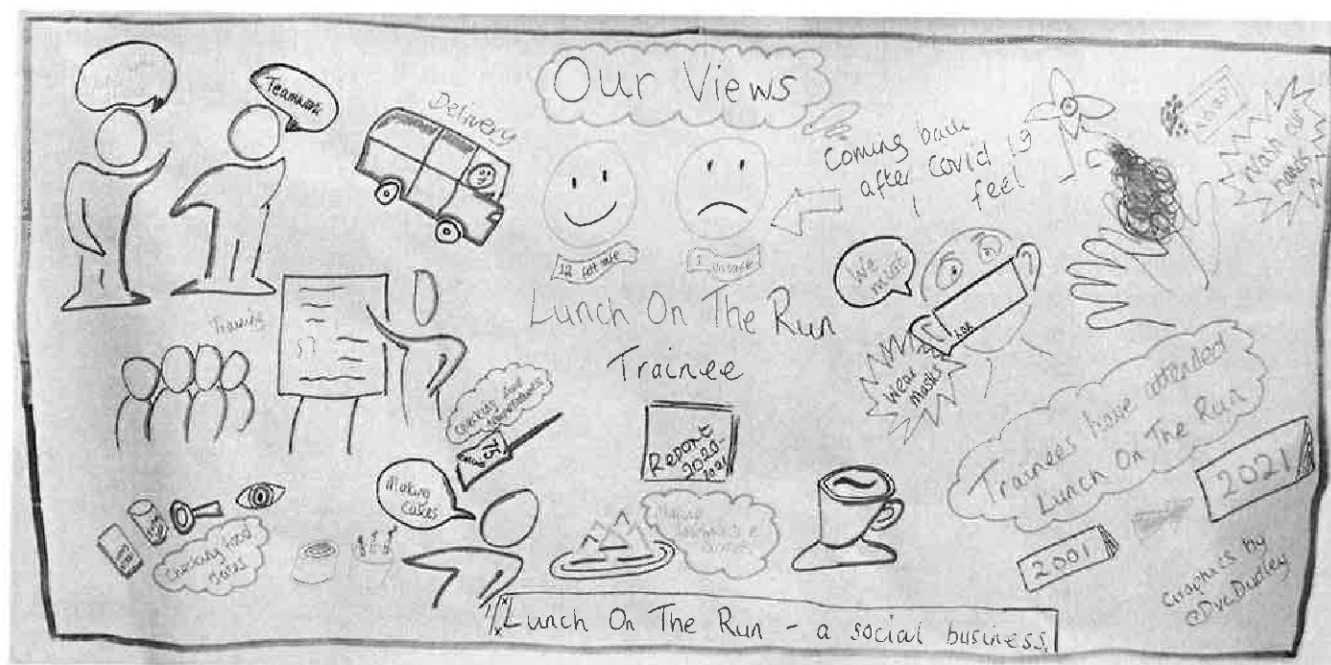
**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2021**

**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

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2021**

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**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 effectiveness 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.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2021**

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**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.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2021**

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**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 of 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.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2021**

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**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



LUNCH ON THE RUN LIMITED (REGISTERED NUMBER: 3736856)

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2021**

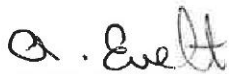
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**REFERENCE AND ADMINISTRATIVE DETAILS**

**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:



.....  
Mrs A Evett - Trustee

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

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**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.



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**

		Unrestricted funds £	Restricted fund £	2021 Total funds £	2020 Total funds £
	Notes				
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	1,240	37,053	38,293	69,033
<b>Charitable activities</b>	4				
Grants received		21,003	-	21,003	-
Other trading activities	3	88,888	-	88,888	102,163
Other income	5	13,234	-	13,234	-
<b>Total</b>		<b>124,365</b>	<b>37,053</b>	<b>161,418</b>	<b>171,196</b>
<b>EXPENDITURE ON Charitable activities</b>	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	-
<b>Total</b>		<b>102,569</b>	<b>42,181</b>	<b>144,750</b>	<b>131,987</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>21,796</b>	<b>(5,128)</b>	<b>16,668</b>	<b>39,209</b>
<b>Transfers between funds</b>	18	<b>(1,811)</b>	<b>1,811</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>19,985</b>	<b>(3,317)</b>	<b>16,668</b>	<b>39,209</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>129,479</b>	<b>12,631</b>	<b>142,110</b>	<b>102,901</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>149,464</b>	<b>9,314</b>	<b>158,778</b>	<b>142,110</b>

The notes form part of these financial statements

**LUNCH ON THE RUN LIMITED (REGISTERED NUMBER: 3736856)****BALANCE SHEET  
31 MARCH 2021**

	Notes	Unrestricted funds £	Restricted fund £	2021 Total funds £	2020 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	13	9,336	-	9,396	2,865
<b>CURRENT ASSETS</b>					
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
<b>CREDITORS</b>					
Amounts falling due within one year	16	(4,407)	-	(4,407)	(3,811)
<b>NET CURRENT ASSETS</b>		140,067	9,315	149,382	139,245
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		149,463	9,315	158,778	142,110
<b>NET ASSETS</b>		149,463	9,315	158,778	142,110
<b>FUNDS</b>	18				
Unrestricted funds				149,463	129,479
Restricted funds				9,315	12,631
<b>TOTAL FUNDS</b>				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

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

LUNCH ON THE RUN LIMITED (REGISTERED NUMBER: 3736856)

**BALANCE SHEET - continued**  
**31 MARCH 2021**

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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 31/03/21 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.

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

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

**1. ACCOUNTING POLICIES - continued**

**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**

Cash

Debtors

Creditors

**Measurement on initial recognition**

Cash held

Settlement amount after any trade discounts or amount advanced by the charity

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.

**LUNCH ON THE RUN LIMITED****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021****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	<u>37,053</u>	<u>60,716</u>
	<u>38,293</u>	<u>69,033</u>

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

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

**3. OTHER TRADING ACTIVITIES**

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

**4. INCOME FROM CHARITABLE ACTIVITIES**

	2021	2020
	£	£
Dudley MBC Covid-19 grants	<u>21,003</u>	-

**5. OTHER INCOME**

	2021	2020
	£	£
HMRC Job Retention Scheme	<u>13,234</u>	-



**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**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
	<u>131,513</u>	<u>13,237</u>	<u>144,750</u>

**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	<u>983</u>	<u>-</u>

**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.

**LUNCH ON THE RUN LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**

**10. STAFF COSTS**

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

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

	<b>2021</b>	<b>2020</b>
Administrative and support staff	<b>1</b>	1
Catering staff	<b>7</b>	7
	<b><u>8</u></b>	<b><u>8</u></b>

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

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

	Unrestricted funds £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	20,345	48,688	69,033
Other trading activities	<u>102,163</u>	-	<u>102,163</u>
<b>Total</b>	<b>122,508</b>	<b>48,688</b>	<b>171,196</b>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
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
	<u>90,134</u>	<u>41,853</u>	<u>131,987</u>
<b>Total</b>	<b>90,134</b>	<b>41,853</b>	<b>131,987</b>
<b>NET INCOME</b>	<b>32,374</b>	<b>6,835</b>	<b>39,209</b>
<b>Transfers between funds</b>	<u>9,315</u>	<u>(9,135)</u>	-
<b>Net movement in funds</b>	<b>41,689</b>	<b>(2,480)</b>	<b>39,209</b>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

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

**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 £
<b>COST</b>			
At 1 April 2020	5,892	9,824	15,716
Additions	-	10,440	10,440
Disposals	-	(9,824)	(9,824)
At 31 March 2021	<u>5,892</u>	<u>10,440</u>	<u>16,332</u>
<b>DEPRECIATION</b>			
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	<u>5,892</u>	<u>1,044</u>	<u>6,936</u>
<b>NET BOOK VALUE</b>			
At 31 March 2021	<u>-</u>	<u>9,396</u>	<u>9,396</u>
At 31 March 2020	<u>900</u>	<u>1,965</u>	<u>2,865</u>

**LUNCH ON THE RUN LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**

**14. STOCKS**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Stocks	<b><u>2,102</u></b>	<b><u>550</u></b>

**15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

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

**16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

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

**17. LEASING AGREEMENTS**

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

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Within one year	<b><u>1,325</u></b>	<b><u>1,325</u></b>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021

## 18. MOVEMENT IN FUNDS

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

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

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

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

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

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

# LUNCH ON THE RUN LIMITED

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

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

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

#### Purpose of funds

##### General fund

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

**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.