

**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**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

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	<b>Page</b>
<b>Report of the Trustees</b>	<b>1 to 8</b>
<b>Independent Examiner's Report</b>	<b>9</b>
<b>Statement of Financial Activities</b>	<b>10</b>
<b>Balance Sheet</b>	<b>11 to 12</b>
<b>Notes to the Financial Statements</b>	<b>13 to 24</b>
<b>Detailed Statement of Financial Activities</b>	<b>25 to 26</b>

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**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2022**

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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 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 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 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.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2022**

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**OBJECTIVES AND ACTIVITIES**

**Activities, Achievements and Performance continued**

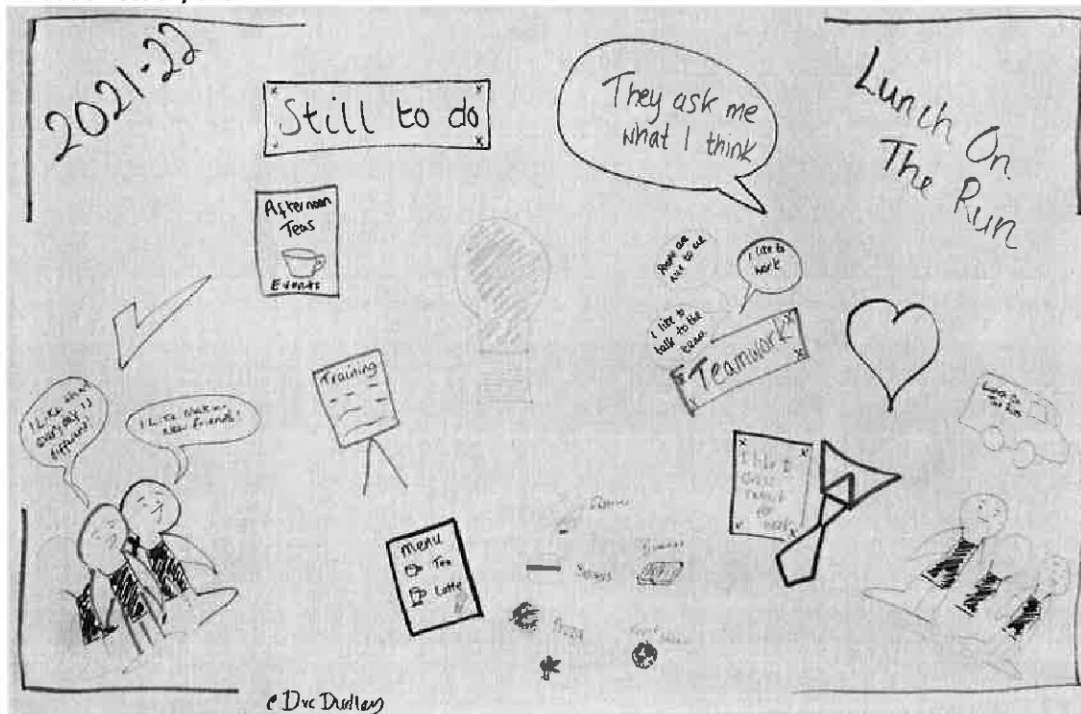
Our trainees have been involved in our service level agreement with Dudley MBC, delivering packed lunches and activities through the HAF project (Holiday Activities Programme), which supports children in Dudley who are eligible for benefit related free school meals. We have delivered over 3000 packed 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**



**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2022**

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**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.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2022**

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**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).

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2022**

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**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.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2022**

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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.

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.



**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2022**

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**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

LUNCH ON THE RUN LIMITED (REGISTERED NUMBER: 3736856)

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2022**

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**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:



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 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 £
<b>INCOME AND ENDOWMENTS FROM</b>						
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
<b>Total</b>		<b>155,296</b>	<b>25,876</b>	<b>-</b>	<b>181,172</b>	<b>161,418</b>
<b>EXPENDITURE ON</b>						
<b>Charitable activities</b>	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
<b>Total</b>		<b>124,475</b>	<b>38,407</b>	<b>-</b>	<b>162,882</b>	<b>144,750</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>30,821</b>	<b>(12,531)</b>	<b>-</b>	<b>18,290</b>	<b>16,668</b>
<b>Transfers between funds</b>	17	<b>(12,348)</b>	<b>12,348</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>18,473</b>	<b>(183)</b>	<b>-</b>	<b>18,290</b>	<b>16,668</b>
<b>RECONCILIATION OF FUNDS</b>						
<b>Total funds brought forward</b>		<b>149,463</b>	<b>9,315</b>	<b>-</b>	<b>158,778</b>	<b>142,110</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>167,936</b>	<b>9,132</b>	<b>-</b>	<b>177,068</b>	<b>158,778</b>

The notes form part of these financial statements

**LUNCH ON THE RUN LIMITED (REGISTERED NUMBER: 3736856)**

**BALANCE SHEET  
31 MARCH 2022**

	Notes	Unrestricted funds £	Restricted funds £	Innovation Fund £	2022 Total funds £	2021 Total funds £
<b>FIXED ASSETS</b>						
Tangible assets	12	7,914	-	-	7,914	9,396
<b>CURRENT ASSETS</b>						
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
<b>CREDITORS</b>						
Amounts falling due within one year	15	(3,690)	-	-	(3,690)	(4,407)
<b>NET CURRENT ASSETS</b>		160,022	9,132	-	169,154	149,382
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		167,936	9,132	-	177,068	158,778
<b>NET ASSETS</b>		167,936	9,132	-	177,068	158,778
<b>FUNDS</b>	17					
Unrestricted funds					167,936	149,463
Restricted funds					9,132	9,315
<b>TOTAL FUNDS</b>					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

- 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

The notes form part of these financial statements

**LUNCH ON THE RUN LIMITED (REGISTERED NUMBER: 3736856)**

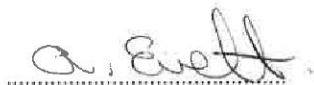
**BALANCE SHEET - continued**  
**31 MARCH 2022**

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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:

A handwritten signature in black ink, appearing to read 'A. Evett', written over a horizontal line.

Mrs A Evett - Trustee

The notes form part of these financial statements

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**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.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**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**

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.

**OPERATING LEASES**

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



**LUNCH ON THE RUN LIMITED****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022****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	<u>35,864</u>	<u>58,056</u>
	<u>35,864</u>	<u>59,296</u>

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

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

**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	<u>71,142</u>	<u>49,944</u>
	<u>143,669</u>	<u>88,888</u>

# LUNCH ON THE RUN LIMITED

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

### 4. OTHER INCOME

	2022 £	2021 £
HMRC Job Retention Scheme	<u>1,639</u>	<u>13,234</u>

### 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	<u>2,261</u>	<u>-</u>	<u>2,261</u>
	<u>152,997</u>	<u>9,885</u>	<u>162,882</u>

### 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	<u>1,800</u>	<u>1,800</u>

LUNCH ON THE RUN LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022

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
	<u>89,188</u>	<u>84,397</u>

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

	2022	2021
Administrative and support staff	1	1
Catering staff	6	7
	<u>7</u>	<u>8</u>

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 £
<b>INCOME AND ENDOWMENTS FROM</b>				
Donations and legacies	22,243	37,053	-	59,296
Other trading activities	88,888	-	-	88,888
Other income	<u>13,234</u>	<u>-</u>	<u>-</u>	<u>13,234</u>
<b>Total</b>	<b>124,365</b>	<b>37,053</b>	<b>-</b>	<b>161,418</b>
<b>EXPENDITURE ON</b>				
<b>Charitable activities</b>				
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

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**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
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total</b>	102,569	42,181	-	144,750
	<hr/>	<hr/>	<hr/>	<hr/>
<b>NET INCOME/(EXPENDITURE)</b>	21,796	(5,128)	-	16,668
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Transfers between funds</b>	(1,811)	1,811	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Net movement in funds</b>	19,985	(3,317)	-	16,668
	<hr/>	<hr/>	<hr/>	<hr/>
<b>RECONCILIATION OF FUNDS</b>				
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total funds brought forward</b>	129,479	12,631	-	142,110
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>149,464</u>	<u>9,314</u>	<u>-</u>	<u>158,778</u>

**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).

LUNCH ON THE RUN LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022

12. TANGIBLE FIXED ASSETS

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

13. STOCKS

	2022 £	2021 £
Stocks	<u>1,544</u>	<u>2,102</u>

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	<u>729</u>	<u>822</u>
	<u>18,804</u>	<u>25,822</u>

LUNCH ON THE RUN LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022

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	<u>1,800</u>	<u>1,800</u>
	<u>3,690</u>	<u>4,407</u>

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	<u>2,010</u>	<u>-</u>
	<u>5,455</u>	<u>1,325</u>

17. MOVEMENT IN FUNDS

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

LUNCH ON THE RUN LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022

17. MOVEMENT IN FUNDS - continued

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

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

Comparatives for 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>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>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>158,778</u>

# LUNCH ON THE RUN LIMITED

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

### 17. MOVEMENT IN FUNDS - continued

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	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	-	(2,816)	(2,816)
	<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>

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



## LUNCH ON THE RUN LIMITED

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

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

#### **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.

**LUNCH ON THE RUN LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

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

This page does not form part of the statutory financial statements

**LUNCH ON THE RUN LIMITED**

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

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

This page does not form part of the statutory financial statements

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