

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

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

	Page
Report of the Trustees	1 to 11
Independent Examiner's Report	12
Statement of Financial Activities	13
Balance Sheet	14 to 15
Notes to the Financial Statements	16 to 26
Detailed Statement of Financial Activities	27 to 28

LUNCH ON THE RUN LIMITED (REGISTERED NUMBER: 3736856)

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 Run's 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.

LUNCH ON THE RUN LIMITED (REGISTERED NUMBER: 3736856)

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

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.

LUNCH ON THE RUN LIMITED (REGISTERED NUMBER: 3736856)

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

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.

LUNCH ON THE RUN LIMITED (REGISTERED NUMBER: 3736856)

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

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 time at Lunch on the Run,
Ellie learned to work with others as a team member.
We 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 instructions, involving
day to day chores, which all makes way
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, that is comfortable
in her own skin. 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 hard~~ goes at any time a long way.

Thank you!

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

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 handling, 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.

LUNCH ON THE RUN LIMITED (REGISTERED NUMBER: 3736856)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

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.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

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.

LUNCH ON THE RUN LIMITED (REGISTERED NUMBER: 3736856)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

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

LUNCH ON THE RUN LIMITED (REGISTERED NUMBER: 3736856)

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

REFERENCE AND ADMINISTRATIVE DETAILS

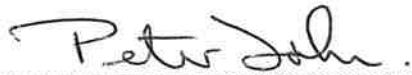
Independent Examiner

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:



.....
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.



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**

		Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
	Notes				
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**

		Unrestricted funds £	Restricted fund £	2024 Total funds £	2023 Total funds £
	Notes				
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		<u>129,494</u>	<u>9,132</u>	<u>138,626</u>	<u>157,532</u>
		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		<u>133,152</u>	<u>9,132</u>	<u>142,284</u>	<u>176,303</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>136,370</u>	<u>9,132</u>	<u>145,502</u>	<u>181,869</u>
NET ASSETS		<u>136,370</u>	<u>9,132</u>	<u>145,502</u>	<u>181,869</u>
FUNDS	16				
Unrestricted funds				136,370	172,737
Restricted funds				<u>9,132</u>	<u>9,132</u>
TOTAL FUNDS				<u>145,502</u>	<u>181,869</u>

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


LUNCH ON THE RUN LIMITED (REGISTERED NUMBER: 3736856)

BALANCE SHEET - continued
31 MARCH 2024

- (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:



Mr P D R John (Chairman) - Trustee

The notes form part of these financial statements

LUNCH ON THE RUN LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

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.

LUNCH ON THE RUN LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

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

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.

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.

LUNCH ON THE RUN LIMITED**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024****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	-	<u>44,470</u>
	<u>1,254</u>	<u>44,770</u>

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	-	<u>4,706</u>
	-	<u>44,470</u>

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	<u>109,140</u>	<u>101,306</u>
	<u>161,746</u>	<u>163,982</u>

LUNCH ON THE RUN LIMITED**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024****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
	<u>186,294</u>	<u>13,073</u>	<u>199,367</u>

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	<u>1,890</u>	<u>1,985</u>

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.

LUNCH ON THE RUN LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

8. STAFF COSTS

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

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

	2024	2023
Administrative and support staff	1	1
Catering staff	8	7
	<u>9</u>	<u>8</u>

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	<u>163,982</u>	<u>-</u>	<u>-</u>	<u>163,982</u>
Total	<u>180,033</u>	<u>28,719</u>	<u>-</u>	<u>208,752</u>
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	<u>2,348</u>	<u>-</u>	<u>-</u>	<u>2,348</u>
Total	<u>166,323</u>	<u>37,628</u>	<u>-</u>	<u>203,951</u>
NET INCOME/(EXPENDITURE)	13,710	(8,909)	-	4,801
Transfers between funds	<u>(8,909)</u>	<u>8,909</u>	<u>-</u>	<u>-</u>
Net movement in funds	4,801	-	-	4,801

LUNCH ON THE RUN LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

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	<u>172,737</u>	<u>9,132</u>	<u>-</u>	<u>181,869</u>

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	<u>6,672</u>	<u>10,440</u>	<u>17,112</u>
DEPRECIATION			
At 1 April 2023	6,326	5,220	11,546
Charge for year	<u>260</u>	<u>2,088</u>	<u>2,348</u>
At 31 March 2024	<u>6,586</u>	<u>7,308</u>	<u>13,894</u>
NET BOOK VALUE			
At 31 March 2024	<u>86</u>	<u>3,132</u>	<u>3,218</u>
At 31 March 2023	<u>346</u>	<u>5,220</u>	<u>5,566</u>

LUNCH ON THE RUN LIMITED**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024****12. STOCKS**

	2024	2023
	£	£
Stocks	<u>1,468</u>	<u>2,565</u>

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	<u>451</u>	<u>880</u>
	<u>8,396</u>	<u>25,107</u>

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	<u>3,099</u>	<u>3,923</u>
	<u>6,206</u>	<u>8,901</u>

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	<u>-</u>	<u>1,458</u>
	<u>3,538</u>	<u>4,373</u>

LUNCH ON THE RUN LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

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)

LUNCH ON THE RUN LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

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	<u>9,642</u>	<u>-</u>	<u>3,253</u>	<u>12,895</u>
	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	<u>8,947</u>	<u>-</u>	<u>-</u>	<u>8,947</u>
	<u>9,132</u>	<u>(8,909)</u>	<u>8,909</u>	<u>9,132</u>
TOTAL FUNDS	<u><u>177,068</u></u>	<u><u>4,801</u></u>	<u><u>-</u></u>	<u><u>181,869</u></u>

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	<u><u>208,752</u></u>	<u><u>(203,951)</u></u>	<u><u>4,801</u></u>

LUNCH ON THE RUN LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

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	<u>9,642</u>	<u>-</u>	<u>4,424</u>	<u>14,066</u>
	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	<u>8,947</u>	<u>-</u>	<u>-</u>	<u>8,947</u>
	<u>9,132</u>	<u>(8,909)</u>	<u>8,909</u>	<u>9,132</u>
TOTAL FUNDS	<u>177,068</u>	<u>(31,566)</u>	<u>-</u>	<u>145,502</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 £
Unrestricted funds			
General fund	343,033	(365,690)	(22,657)
Restricted funds			
Building Better Opportunities	28,719	(37,628)	(8,909)
TOTAL FUNDS	<u>371,752</u>	<u>(403,318)</u>	<u>(31,566)</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.

LUNCH ON THE RUN LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

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.