

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

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025
FOR
LUNCH ON THE RUN LIMITED**

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



LUNCH ON THE RUN LIMITED

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FOR THE YEAR ENDED 31 MARCH 2025**

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LUNCH ON THE RUN LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

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

OBJECTIVES AND ACTIVITIES

Objectives and aims

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

OBJECTIVES AND ACTIVITIES

Objectives and Aims

2024 Aims & Objectives

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

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

2025 Aims & Objectives

1. Continue to offer support and guidance in all aspects of catering and customer services.
2. To extend training packages with more targeted projects.
3. To continue to build on confidence and improved self-esteem.
4. Monitor and review trainees' performance.

Ensuring our work delivers our aims.

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

LUNCH ON THE RUN LIMITED

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

Activities, Achievements and Performance

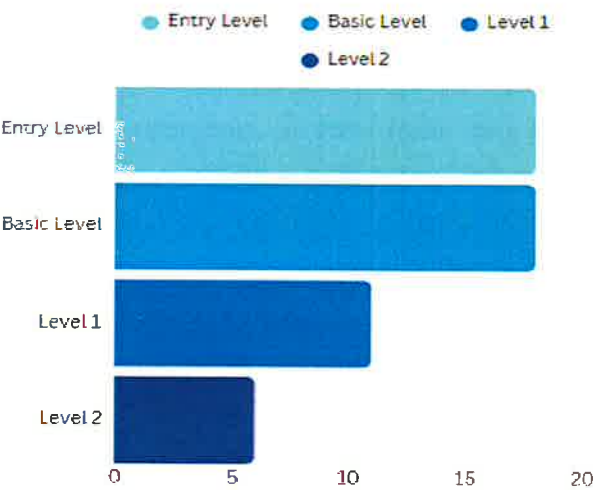
Over the past year, Lunch on the Run has continued to grow not only as a social enterprise but as a vital training ground and support system for people with learning disabilities and autism. Our mission to provide meaningful kitchen-based training and employment opportunities has remained at the heart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

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

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

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

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



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

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

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



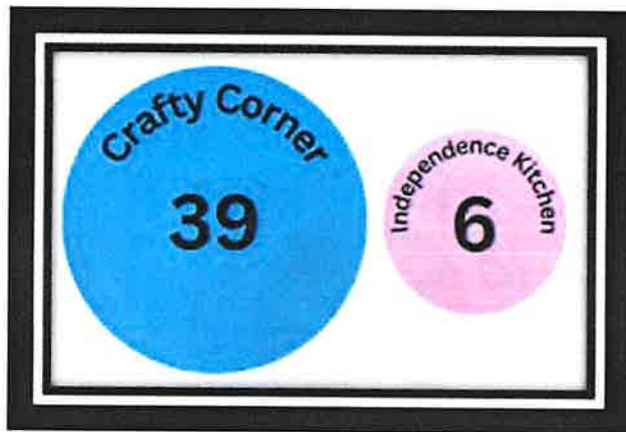
Another key project, our "Independence Kitchen empowers participants to make informed choices and develop essential life skills. By building confidence in the kitchen and understanding nutrition, individuals gain greater independence and improve their overall well-being. The course also promotes self-reliance,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



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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

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



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



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

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

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

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

Manager Report

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

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

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

We have kept up to date on training and introduced more practical training aids. Some of the training games we have designed prove really popular and effective. Our training plans include customer service, food hygiene, manual 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 and social skills through customer service training. Trainees have had more experience in cake making, fondant work, making buttercream with different flavours and colours, scones, different styles of sandwich presentation, mini cakes, preparing afternoon teas and buffets. They continue expanding their experience in preparing hot food for the local nursery.

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

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

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

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

Parent/Carer Feedback

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

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

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

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

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

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

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

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

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

Any further comments:

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

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

Trainee Feedback

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

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025



OBJECTIVES AND ACTIVITIES

Public benefit

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

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

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

FINANCIAL REVIEW

Principal funding sources

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

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

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

Reserves policy

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

Financial review

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

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

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

FUTURE PLANS

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Recruitment and appointment of new trustees

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

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

LUNCH ON THE RUN LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

Organisational structure

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

Induction and training of new trustees

Induction

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

This induction process includes the following procedures.

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

Training

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

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

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

The Trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error

LUNCH ON THE RUN LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

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

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

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

Safeguarding Compliance

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

Statutory Requirements

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

Protection of vulnerable adults

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

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

LUNCH ON THE RUN LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

3736856 (England and Wales)

Registered Charity number

1080900

Registered office

DY1 Building
Stafford Street
Dudley
West Midlands
DY1 1RT

Trustees

Mr PDR John - Chair

Mr N Webb

Mrs ES Bailey

Resigned 29 April 2025

Mrs KE Brown - Treasurer

Mr N Sheridan

Mrs S Alliband

Miss G Homer

Resigned 9 September 2025

Company Secretary/Manager

Mrs S Bassett

Independent Examiner

Peter Smith FCA

J W Hinks

Chartered Accountants

19 Highfield Road

Edgbaston

Birmingham

B15 3BH

Bankers

HSBC Bank Plc Headquarters

1 Centenary Square

Birmingham

B1 1HQ

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

P D R John (Chairman) - Trustee



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
LUNCH ON THE RUN LIMITED**

Independent examiner's report to the trustees of Lunch on the Run Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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



Peter Smith FCA

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

9 September 2025

LUNCH ON THE RUN LIMITED

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

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

The notes form part of these financial statements

LUNCH ON THE RUN LIMITED

BALANCE SHEET 31 MARCH 2025

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

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

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

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

LUNCH ON THE RUN LIMITED

BALANCE SHEET - continued
31 MARCH 2025

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 9 September 2025 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'Peter John'.

P D R John (Chairman) - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

FINANCIAL REPORTING STANDARD 102 - REDUCED DISCLOSURE EXEMPTIONS

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

- the requirements of Section 7 Statement of Cash Flows.

INCOME

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

EXPENDITURE

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

TANGIBLE FIXED ASSETS

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

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

STOCKS

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

TAXATION

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

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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

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

1. ACCOUNTING POLICIES - continued

FINANCIAL INSTRUMENTS

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

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

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

Basic financial assets and liabilities

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

CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

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

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

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS

Contributions to the personal pension schemes of certain employees are charged to the Statement of Financial Activities in the period in which they relate.

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

OPERATING LEASES

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

GOVERNMENT GRANTS

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

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

LUNCH ON THE RUN LIMITED**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025****2. DONATIONS AND LEGACIES**

	2025	2024
	£	£
Donations	39,472	1,254
Grants	<u>21,000</u>	<u>-</u>
	<u>60,472</u>	<u>1,254</u>

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

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

3. CHARITABLE TRADING

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

LUNCH ON THE RUN LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

4. CHARITABLE ACTIVITIES COSTS

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

	2025 £	2024 £
Depreciation - owned assets	2,290	2,348
Independent examination	<u>1,800</u>	<u>1,890</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

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

LUNCH ON THE RUN LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

7. TRUSTEES' REMUNERATION AND BENEFITS - continued

TRUSTEES' EXPENSES

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

8. STAFF COSTS

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

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

	2025	2024
Administrative and support staff	1	1
Catering staff	8	8
	<u>9</u>	<u>9</u>

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

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

LUNCH ON THE RUN LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
NET INCOME/(EXPENDITURE)	(36,367)	-	(36,367)
RECONCILIATION OF FUNDS			
Total funds brought forward	172,737	9,132	181,869
TOTAL FUNDS CARRIED FORWARD	<u>136,370</u>	<u>9,132</u>	<u>145,502</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 2025 amounted to £1,442 (2024 - £1410) and outstanding contributions as at 31 March 2025 amounted to £391 (2024 - £187).

11. TANGIBLE FIXED ASSETS

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

LUNCH ON THE RUN LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

12. STOCKS

	2025	2024
	£	£
Stocks	<u>1,130</u>	<u>1,468</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

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

15. LEASING AGREEMENTS

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

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

LUNCH ON THE RUN LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

16. MOVEMENT IN FUNDS

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

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

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

LUNCH ON THE RUN LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	159,842	(36,367)	(1,171)	122,304
Designated fund - Redundancy	<u>12,895</u>	<u>-</u>	<u>1,171</u>	<u>14,066</u>
	172,737	(36,367)	-	136,370
Restricted funds				
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>-</u>	<u>-</u>	<u>9,132</u>
TOTAL FUNDS	<u>181,869</u>	<u>(36,367)</u>	<u>-</u>	<u>145,502</u>

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

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

LUNCH ON THE RUN LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

16. MOVEMENT IN FUNDS - continued

Purpose of funds

General fund

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

Designated fund

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

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

Building Better Opportunities fund

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

Kitchen Refurbishment fund

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

Kitchen Equipment

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

New Catering Equipment

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

Catering & IT Equipment

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

Skill Me Up

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

Project to start in April 2025.

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

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LUNCH ON THE RUN LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

16. MOVEMENT IN FUNDS - continued

Independence Kitchen

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

The funds for this project will be used for:

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

Crafty Corner

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

Funds for the craft club go towards:

- Staffing costs
- Crafting materials
- Consumables

Smart Eats

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

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

UNCH ON THE RUN LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

17. RELATED PARTY DISCLOSURES

The Cornish Pasty Box

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

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

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

Wordsley Housing Society

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

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

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

Buffet sales

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

Amounts due to Lunch on the Run from Wordsley Housing Society

As at the balance sheet date £nil (2024: £nil) was due by Wordsley Housing Society.

18. ULTIMATE CONTROLLING PARTY

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

LUNCH ON THE RUN LIMITED**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

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

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 2025**

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

This page does not form part of the statutory financial statements