

ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025

## City Gate Community Projects

(A company limited by guarantee)

Charity registration number: 1093245

Company registration number: 04298200

Independent Examiners Ltd  
The Grain Store  
Hills Barns  
Appledram Lane South  
Chichester  
West Sussex  
PO20 7EG

# **CITY GATE COMMUNITY PROJECTS**

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# **CITY GATE COMMUNITY PROJECTS**

## **REFERENCE AND ADMINISTRATIVE DETAILS**

<b>Trustees</b>	Yvonne Au Elizabeth Brewer Gwyn Davies Keith Harrison Suzanne Maine James Marchant Caroline Ward Jonathan Wilkins Nigel Wright (resigned 30 January 2025) Brooke Courtney Pamela Mitchell Keith Smith (appointed 25 November 2024 and resigned 31 March 2025) David Scott (appointed 16 May 2025)
<b>Secretary</b>	Jonathan Wilkins
<b>Charity Registration Number</b>	1093245
<b>Company Registration Number</b>	04298200
<b>Registered Office</b>	The charity is incorporated in England. FareShare Sussex & Surrey Unit 3-4 Fairway Business Centre Westergate Road Brighton BN2 4JZ
<b>Independent Examiner</b>	G W Schulz FCMA Independent Examiners Ltd The Grain Store Hills Barns Appledram Lane South Chichester West Sussex PO20 7EG
<b>Bankers</b>	The Co-operative Bank P.O. Box 250 Skelmersdale WN86WT

# **CITY GATE COMMUNITY PROJECTS**

## **TRUSTEES' REPORT**

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2025.

### **Objectives and activities**

#### ***Objects and aims***

The charitable objects as stated in the governing documents are summarised in our mission: "To fight hunger, tackle food waste and transform lives through the redistribution of food."

The charity's purposes, for the public benefit are:

1. The relief of people in need through fighting hunger
2. The advancement of environmental protection through tackling food waste
3. The advancement of citizenship through the promotion of volunteering

#### ***Public benefit***

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

The trustees ensure that the charity is always managed with a view to benefitting the public and with regard to its beneficiaries. It also means identifying and minimising risks of harm. Decisions are made in accordance with the general framework for 'trustee decision making'.

In 2024-25, FareShare Sussex & Surrey achieved the following for the public benefit:

- 6.26 million meals provided for vulnerable people
- 2,651 tonnes of food saved from waste and distributed to community projects
- 248 charity and community partners received food in Sussex and Surrey
- 28,520 vulnerable people received food every week.

The charity sources good-to-eat surplus food from the food industry that would otherwise go to waste and landfill. We store and sort the food and deliver it to charities, breakfast clubs, after school clubs, children's and family centres, hostels, food banks, supported housing and other community groups to provide nutritious meals for those in the community who need it most.

#### ***Volunteering***

We provide a range of volunteering opportunities for people from diverse backgrounds. We would be unable to offer the same scale of service without their invaluable support.

Our volunteers receive incoming surplus food, stock the warehouses, pick deliveries and load and drive our delivery vans. They also serve on the board, support office administration and underpin our fundraising activities. Our volunteers are motivated by a desire to give back to their community, develop their skills, support vulnerable people and tackle food waste.

# **CITY GATE COMMUNITY PROJECTS**

## **TRUSTEES' REPORT**

The charity's training supports people in developing workplace skills and experience. This helps them on the journey to being work ready and ultimately to find employment, often in the hospitality, warehousing and logistics sectors.

*"It is one of the only times in the week I am able to really laugh along with other like-minded people. FareShare Sussex & Surrey has become a real community for me. It is the magic combination of great staff, wonderful fellow volunteers, useful work, feeling valued and companionship. I live alone and it is also the only time during the week that I sit down and eat with other people. I can't begin to say what an enormous difference this has made to my life in so many ways."* Volunteer, Guildford Depot

Our training and employability achievements in 2024-25 include 102 volunteers completing formal training in Food Safety, Health and Safety and manual handling.

### **Structure, governance and management**

#### ***Nature of governing document***

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum and Articles of Association on 03/10/2001 and as amended by Special Resolution.

#### ***Recruitment and appointment of trustees***

The management of the company is the responsibility of the trustees who are elected and co-opted under the terms of the Articles of Association.

#### ***Risk management***

The trustees have assessed the risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate its exposure. Quarterly reviews of the charity's Strategic and Operational Risk Registers are completed by trustees and senior staff.

### **Achievements and performance**

The compound effect of the last five years, including the pandemic, 'the cost of living crisis' and above government target inflation (especially on utilities, fuel and food) has impacted the charity significantly while still supporting ongoing high demand for our services. Food inflation remained high, peaking at 3% and above the government's 2% inflation target for 75% of the year. The consequences had a direct cost impact on the charity, our partners and ultimately, those we serve. Against this challenging backdrop, 2024/25 still saw growth throughout our work to support our partners and their communities.

The charity continues to benefit from working in partnership, securing food from a wide range of suppliers from all stages of the supply chain, including growers, manufacturers, wholesalers, hospitality and retailers. 486 different suppliers donated food into our depots during 2024/25.

# CITY GATE COMMUNITY PROJECTS

## TRUSTEES' REPORT

Following a difficult 2023/24, we have been delighted to see food volume through our depots rising by 22% to 1,105 tonnes this year. Total food volume unlocked and redistributed in the three counties served by the charity, including our direct from store collection model, (FareShare Go) was 2,651 tonnes. This equates to 6.26 million meals of food rescued and allocated in 2024/25.

Local food sourcing in Sussex and Surrey has become more prominent, following further investment in staffing in the previous year. This year, 12% of total volume through the depots was secured locally, with 38 new local suppliers donating surplus stock.

*"In a society where too many people are suffering and too much food has the potential to be wasted, FareShare Sussex & Surrey are the perfect partner for plugging the necessary gap to avoid food waste. I have been so impressed with how slick their operation is, especially when needing to work with such flexibility. A big BRAVO to FareShare Sussex & Surrey and all the wonderful work that they do".* Isabelle England, Fatto a Mano Restaurants

*"Here at Natures Way Foods, we are passionate about reducing food waste by working in partnership with FareShare to repurpose our food waste to our local community to make a real difference to the people who need it."* Armelle Owen-Navet, Natures Way Foods

### **People**

The headcount across the charity was strengthened during the year. A new recruitment and growth strategy had the aim of increasing capacity and maximising opportunities to rescue and redistribute more surplus food. Central to the growth in staff head count was the operational launch of a brand new depot in Guildford.

Our regular weekly volunteer base remained stable at 265, with 96 new volunteers recruited. Most encouraging was the sign up of volunteering at the new Guildford Depot, which saw the volunteering base grow from 0 to 59 in the year.

The combined totals of all volunteering opportunities created saw 728 unique volunteers donate a total of 32,963 hours. 355 unique corporate partner volunteers gave time at 55 separate sessions throughout the year. Four volunteers (across Brighton and Guildford) won national awards at the FareShare Annual Volunteer Awards including our Volunteer Manager, Emma Selby, who was named Volunteer Manager of the year in the FareShare Network.

Our staff and volunteers continued to demonstrate considerable commitment and flexibility, delivering enough food to provide 6.26 million meals to 248 Community Food Members and providing nutritious meals for 28,520 beneficiaries per week. Volunteers contributed an incredible 32,963 hours during the year, which saved £415,333 (at Real Living Wage level). 102 volunteers undertook training and 16 gained employment during the year.

In January, Lord Bassam of Brighton hosted a reception at the House of Lords to highlight the charity's work and the positive impact it is having on communities and the environment across the region. We were joined by parliamentarians, corporate partners and funders for a special evening.

*"Volunteering has been a lifeline for me, reducing loneliness and risk of depression by*

## CITY GATE COMMUNITY PROJECTS

### TRUSTEES' REPORT

*meeting new people who I now consider to be friends. Everyone I work with makes me feel welcomed and appreciates my efforts in the warehouse. Various social events have been organised that I have felt able to join."* Paul, Warehouse Volunteer, Guildford Depot

*"The group I volunteer with at FSSS has largely stayed the same for all the four years I have been volunteering, supporting each other through many big life changes (deaths, births, illnesses...) They have become true friends."* Warehouse Volunteer, Brighton Depot

Demand for food from our charity partners has remained very high and increased further as the impact of inflation (especially food inflation) has continued to impact. We commenced delivering to 25 new charity food members in the last year and four members took on additional frozen food memberships. Sadly, four charity partners paused or ceased membership in the year, citing growing financial pressures or closing of programmes as the reason for cessation.

*"We've been coming here since we moved into the village, that's six years. We've been coming every week, wouldn't miss it! The food and company are very good. So it's a win-win really."* John & Carol, Beneficiaries, Henfield Haven

*"Coming here means a lot, because there are two components - free food, and the social aspect. The range of free food is absolutely fantastic - swedes, turnips, potatoes, broccoli... The social aspect comes from meeting other people, and there's a more diverse collection of individuals that come here than you might imagine."* John, Beneficiary, Knaphill Community Fridge

#### **Development of the Charity**

A major development for 2024/25 has been the opening of our second depot in Guildford, Surrey. The new site allows us to focus on serving the growing number of charities we support in the county. It is also a strong platform to unlock more surplus food in Surrey. With the fit out complete, full operations launched in May. The Lord Lieutenant of Surrey formally opened the depot in July. In September, we were further honoured to receive a royal visit from HRH The Duke of Gloucester, KG, GCVO.

Following last year's successful trial, a second partnership was formed to redistribute wild venison. Our partnership with The Country Food Trust and The Pebble Trust enabled a commitment of 14 tonnes of protein through our warehouses from October to March. This was distributed to 71 charities in Sussex.

*"FareShare Sussex and Surrey are doing a great job of rescuing surplus food from so many different food suppliers, locally and regionally. We fund them because we know our support goes a long way - from our perspective they are excellent value for money."* The Pebble Trust

# CITY GATE COMMUNITY PROJECTS

## TRUSTEES' REPORT

### ***Environmental Impact***

FareShare Sussex & Surrey continues to review and improve its environmental footprint. This is driven by our 'Green Team', comprising staff from all parts of the organisation. The team continues to work through our action plan, making carbon reductions identified in our 2021/22 carbon footprint report. The plan includes both small and large scale improvements. In the last year, we have saved 2,422 tonnes of CO2e and 4 billion litres of water.

In the last quarter, we commenced work with Argon & Co. to measure and reassess our environmental impact. A site visit from the Argon team, followed up with the supply of key data, will result in a new baseline being set following all the progress in the last 4 years. The report will then form a framework for improvement and the creation of a new Action Plan.

Solar PV panels were installed on the roof of our Brighton depot following a successful campaign to raise the remaining 50% balance of funds required. The installation and commissioning were completed in March. The system will generate 13,000 kWh of solar electricity a year. Any excess electricity generated will be fed back into the grid. A campaign to raise funds for a battery system to capture the energy for use outside of daylight hours has also commenced. Both depots are now supplied by 100% renewable energy.

Further development saw improved levels of food waste that goes to local composting. New partners have been secured in Guildford and Brighton & Hove. Working with the Food Partnership, FareShare Sussex & Surrey secured National Lottery Funding for an industrial Ridan Composter to be sited at Nurture through Nature, which will take the Brighton Depot food waste and turn it into compost. 12% of our total food waste goes to local compost. This reduces food miles on waste and benefits local communities. All other food waste is sent to anaerobic digestion through our waste contractor.

*"If you've got some surplus, no matter how little, do get in touch with them, FareShare Sussex & Surrey make it really easy. It's great for your conscience when there is a little bit of surplus which in so many industries is a reality, it means that it can go to a better home, it doesn't need to go in the bin or sit in the fridge for 5 days thinking I must do something with that. Send it when it's good and it will do some good!"* Harry Dyer, Co-Founder at Shrub Provisions

Other notable achievements included:

- Completion of successful external audits of Health & Safety and Food Safety
- 355 unique staff members from corporate partners attended volunteering days this year
- Four FareShare Network national volunteer award winners
- Largest ever Big Give campaign, raising £50,000
- Largest ever winter Food Drive collection with Tesco, securing 20 tonnes of food
- Food waste 2% across our operations

*"Everybody deserves to be fed, to be cared for. That's what FareShare Sussex & Surrey helps us to do."* Mia Staff Member, Build on Belief (Eastbourne)



# **CITY GATE COMMUNITY PROJECTS**

## **TRUSTEES' REPORT**

### **Financial review**

We are operating in a time of a severe squeeze on the charity's finances driven by reduced income from fundraising and increasing expenses, which is really stretching our resources. We, together with many other charities, are also finding the funding climate extremely demanding. However, we have a responsive and dynamic strategy, based on our years of raising income and remain quietly confident we will find a way through this difficult period. Against the background of this testing operating landscape, the charity suffered a deficit of income of £362,065 over expenditure in 2024-25 (2023-24: surplus £183,434). As a result, it is necessary for the board to revisit expenses and headcount while increasing fees for all Community Food Members, to offset some of the Charity's cost base and reflect lower fundraised income.

In the financial year 2024-25 the two designated funded projects closed and the trustees minuted those set aside funds to be transferred to the charity unrestricted general funds.

Total income for the year fell to £799,523 (2023-24: £960,359), a reduction of 16.75% compared with 2023-24.

Total expenditure was £1,161,588 (2023-24: £776,925) with spending on charitable activities being 92.25% of total expenditure (2023-24: 93%).

Total funds held at 31 March 2025 are £760,481 (31 March 2024: £1,122,546). This includes restricted funds of £97,301 (31 March 2024: £40,790) and designated funds of £0 (31 March 2024: £443,599). Unrestricted general funds held at 31 March 2025 are £663,180 which includes capitalised fixed assets totalling £244,250 (31 March 2024 total unrestricted general funds: £638,157).

The directors are responsible for the financial viability and sustainability of FareShare Sussex & Surrey. Risks are assessed quarterly and managed with Trustee and Senior Leadership Team oversight. The directors reviewed and updated the reserves policy during the year, which ensures a minimum of three months' reserve funding in place.

### **Going concern**

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

# CITY GATE COMMUNITY PROJECTS

## TRUSTEES' REPORT

### Statement of responsibilities

The trustees (who are also the directors of City Gate Community Projects for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

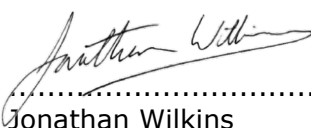
The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

### Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on ..20/10/2025. and signed on its behalf by:



Jonathan Wilkins  
Company secretary and trustee

**CITY GATE COMMUNITY PROJECTS**

**INDEPENDENT EXAMINER'S REPORT**

**TO THE TRUSTEES OF CITY GATE COMMUNITY PROJECTS**

I report to the charity trustees on my examination of the accounts of City Gate Community Projects for the year ended 31 March 2025.

**Responsibilities and basis of report**

As the charity's trustees of City Gate Community Projects (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 City Gate Community Projects 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**

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Chartered Institute of Management Accountants, which is one of the listed bodies.

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 City Gate Community Projects 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.

  
.....  
G W Schulz FCMA  
Independent Examiners Ltd

Date: 20/10/2025 .....

## CITY GATE COMMUNITY PROJECTS

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

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
<b>Income and Endowments from:</b>					
Donations and legacies	3	435,981	190,695	626,676	783,935
Charitable activities	4	163,476	-	163,476	162,857
Investment income	5	2,502	-	2,502	2,023
Other income	6	6,869	-	6,869	11,544
Total income		<u>608,828</u>	<u>190,695</u>	<u>799,523</u>	<u>960,359</u>
<b>Expenditure on:</b>					
Raising funds	8	95,219	-	95,219	56,542
Charitable activities	9	932,185	134,184	1,066,369	720,383
Total expenditure		<u>1,027,404</u>	<u>134,184</u>	<u>1,161,588</u>	<u>776,925</u>
Net (expenditure)/income		<u>(418,576)</u>	<u>56,511</u>	<u>(362,065)</u>	<u>183,434</u>
Net movement in funds		(418,576)	56,511	(362,065)	183,434
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>1,081,756</u>	<u>40,790</u>	<u>1,122,546</u>	<u>939,112</u>
Total funds carried forward	16	<u>663,180</u>	<u>97,301</u>	<u>760,481</u>	<u>1,122,546</u>

The notes on pages 13 to 26 form an integral part of these financial statements.

**CITY GATE COMMUNITY PROJECTS**  
**(REGISTRATION NUMBER: 04298200)**  
**BALANCE SHEET**  
**AS AT 31 MARCH 2025**

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	12	<u>331,954</u>	<u>270,639</u>
		<u>331,954</u>	<u>270,639</u>
<b>Current assets</b>			
Debtors	13	54,844	118,745
Cash at bank and in hand		<u>417,646</u>	<u>789,885</u>
		472,490	908,630
<b>Creditors: Amounts falling due within one year</b>	14	<u>(43,963)</u>	<u>(56,723)</u>
<b>Net current assets</b>		<u>428,527</u>	<u>851,907</u>
<b>Net assets</b>		<u>760,481</u>	<u>1,122,546</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		97,301	40,790
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>663,180</u>	<u>1,081,756</u>
<b>Total funds</b>	16	<u>760,481</u>	<u>1,122,546</u>

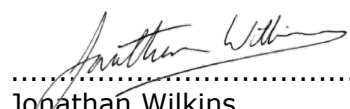
For the financial year ending 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 10 to 26 were approved by the trustees, and authorised for issue on 20/10/2025 and signed on their behalf by:

  
 .....  
 Jonathan Wilkins  
 Company secretary and trustee

The notes on pages 13 to 26 form an integral part of these financial statements.

**CITY GATE COMMUNITY PROJECTS**

**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

	Note	2025 £	2024 £
<b>Cash flows from operating activities</b>			
Net cash (expenditure)/income		(362,065)	183,434
<b>Adjustments to cash flows from non-cash items</b>			
Depreciation	8	56,388	48,238
Investment income	5	<u>(2,502)</u>	<u>(2,023)</u>
		(308,179)	229,649
<b>Working capital adjustments</b>			
Decrease/(increase) in debtors	13	63,901	(8,776)
Increase/(decrease) in creditors	14	30,389	(10,852)
(Decrease)/increase in deferred income	14	<u>(43,149)</u>	<u>43,149</u>
Net cash flows from operating activities		<u>(257,038)</u>	<u>253,170</u>
<b>Cash flows from investing activities</b>			
Interest receivable and similar income	5	2,502	2,023
Purchase of tangible fixed assets	12	<u>(117,703)</u>	<u>(30,153)</u>
Net cash flows from investing activities		<u>(115,201)</u>	<u>(28,130)</u>
Net (decrease)/increase in cash and cash equivalents		(372,239)	225,040
Cash and cash equivalents at 1 April		<u>789,885</u>	<u>564,845</u>
Cash and cash equivalents at 31 March		<u><u>417,646</u></u>	<u><u>789,885</u></u>
<b>Reconciliation of net cash flow to movement in net funds</b>			
(Decrease)/increase in cash		(372,239)	225,040
Net funds at 1 April 2024		<u>789,885</u>	<u>564,845</u>
Net funds at 31 March 2025		<u><u>417,646</u></u>	<u><u>789,885</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 13 to 26 form an integral part of these financial statements.

**CITY GATE COMMUNITY PROJECTS**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2025**

**1 Charity status**

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

**2 Accounting policies**

**Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

**Statement of compliance**

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

**Basis of preparation**

City Gate Community Projects meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

**Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

**Income and endowments**

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

**CITY GATE COMMUNITY PROJECTS**

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

***Donations and legacies***

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

***Grants receivable***

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

***Deferred income***

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

***Gift aid***

Gift aid receivable is included in income when there is a valid declaration from the donor. Any Gift aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

***Interest receivable***

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.



**CITY GATE COMMUNITY PROJECTS**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2025**

**Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

***Raising funds***

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

**Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

**Tangible fixed assets**

Individual fixed assets costing £1,000 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

**Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Furniture and equipment	25% reducing balance (pre April 2021)
Furniture and equipment	10% on cost (post April 2021)
Motor vehicles	10% on cost
Leasehold improvements	over term of lease

**Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**CITY GATE COMMUNITY PROJECTS**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2025**

**Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

**Liabilities**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

**Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

**Pensions and other post retirement obligations**

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

**Financial instruments**

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**CITY GATE COMMUNITY PROJECTS**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2025**

**3 Income from donations and legacies**

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total 2025 £</b>	<b>Total 2024 £</b>
Donations and legacies;				
Donations	102,054	3,319	105,373	113,335
Legacies	34,832	-	34,832	206,200
Gift aid reclaimed	9,984	-	9,984	13,550
Corporate donations	17,800	1,000	18,800	28,129
Other donations	5,439	-	5,439	44
Grants, including capital grants;				
FareShare UK funding	3,460	54,399	57,859	107,082
Trusts & Foundations	254,924	124,817	379,741	300,115
Statutory funding	7,488	7,160	14,648	15,480
	<u>435,981</u>	<u>190,695</u>	<u>626,676</u>	<u>783,935</u>

**4 Income from charitable activities**

	<b>Unrestricted funds General £</b>	<b>Total 2025 £</b>	<b>Total 2024 £</b>
Administrative fees (CRM)	<u>163,476</u>	<u>163,476</u>	<u>162,857</u>

**5 Investment income**

	<b>Unrestricted funds General £</b>	<b>Total 2025 £</b>	<b>Total 2024 £</b>
Interest receivable and similar income;			
Interest receivable on bank deposits	<u>2,502</u>	<u>2,502</u>	<u>2,023</u>

**6 Other income**

	<b>Unrestricted funds General £</b>	<b>Total 2025 £</b>	<b>Total 2024 £</b>
Miscellaneous	<u>6,869</u>	<u>6,869</u>	<u>11,544</u>

**CITY GATE COMMUNITY PROJECTS**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2025**

**7 Food donated and distributed**

Food donated and distributed during the financial year is summarised in the table below. Donated food is supplied by retailers, food manufacturers and consumers.

	<b>2025 kg</b>	<b>2024 kg</b>
Stocks of food at the beginning of the year	41,923	52,362
Donated food	1,161,867	904,877
Distributed food	(1,147,051)	(904,840)
Disposal of waste	<u>(24,734)</u>	<u>(9,492)</u>
Stocks of food at end of the year	<u><u>32,005</u></u>	<u><u>42,907</u></u>

**8 Expenditure on raising funds**

**Costs of generating donations and legacies**

	<b>Note</b>	<b>Unrestricted funds Designated £</b>	<b>General £</b>	<b>Total 2025 £</b>	<b>Total 2024 £</b>
Marketing and publicity		5,144	39,315	44,459	6,661
Other direct costs of generating voluntary income		-	3,594	3,594	4,501
Staff Costs	11	<u>-</u>	<u>47,166</u>	<u>47,166</u>	<u>45,380</u>
		<u><u>5,144</u></u>	<u><u>90,075</u></u>	<u><u>95,219</u></u>	<u><u>56,542</u></u>

**CITY GATE COMMUNITY PROJECTS**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2025**

**9 Expenditure on charitable activities**

	<b>Note</b>	<b>Unrestricted funds Designated £</b>	<b>General £</b>	<b>Restricted funds £</b>	<b>Total 2025 £</b>	<b>Total 2024 £</b>
Rent and rates		-	105,939	24,600	130,539	76,266
Utilities		-	16,515	10,000	26,515	29,799
Equipment		2,699	5,971	1,006	9,676	7,261
Health and safety		-	2,004	-	2,004	1,796
Cleaning		576	11,976	-	12,552	7,257
Insurance		-	9,204	-	9,204	3,037
Repairs and maintenance		5,697	32,745	-	38,442	13,562
Memberships, licences and subscriptions		-	5,266	-	5,266	3,044
Marketing and publicity		-	-	-	-	9,500
Events		1,000	2,322	-	3,322	75
Vehicle expenses		14	86,779	13,100	99,893	65,018
Recruitment and administration		55	6,508	-	6,563	2,380
Printing, post and stationery		-	4,387	-	4,387	2,973
Volunteer expenses		-	9,080	4,130	13,210	10,771
Telephone		-	6,870	15	6,885	8,512
Training and staff wellbeing		6	12,820	-	12,826	8,683
Travel and subsistence		630	8,890	35	9,555	6,076
Waste collection		-	17,216	-	17,216	8,324
Sundry expenses		615	1,997	253	2,865	207
Independent examination		-	1,800	-	1,800	1,500
Depreciation		-	42,257	14,131	56,388	48,238
Grant funding of activities		-	-	8,860	8,860	-
Staff costs	11	<u>18,102</u>	<u>512,245</u>	<u>58,054</u>	<u>588,401</u>	<u>406,104</u>
		<u>29,394</u>	<u>902,791</u>	<u>134,184</u>	<u>1,066,369</u>	<u>720,383</u>

**CITY GATE COMMUNITY PROJECTS**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2025**

**10 Trustees remuneration and expenses**

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

Four trustees were reimbursed for travel and training expenses amounting to £856 (2024: £Nil) in the current year.

**11 Staff costs**

The aggregate payroll costs were as follows:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Staff costs during the year were:</b>		
Wages and salaries	572,632	413,206
Social security costs	43,426	27,561
Pension costs	<u>19,509</u>	<u>10,717</u>
	<u><u>635,567</u></u>	<u><u>451,484</u></u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	<b>2025</b>	<b>2024</b>
	<b>No</b>	<b>No</b>
Fundraising	1	1
Charitable activities	<u>17</u>	<u>14</u>
	<u><u>18</u></u>	<u><u>15</u></u>

The number of employees whose emoluments fell within the following bands was:

	<b>2025</b>	<b>2024</b>
	<b>No</b>	<b>No</b>
£60,001 - £70,000	<u><u>1</u></u>	<u><u>-</u></u>

The total employee benefits of the key management personnel of the charity were £182,647 (2024 - £145,213).

**CITY GATE COMMUNITY PROJECTS**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2025**

**12 Tangible fixed assets**

	<b>Furniture and equipment £</b>	<b>Motor vehicles £</b>	<b>Leasehold improvements £</b>	<b>Total £</b>
<b>Cost</b>				
At 1 April 2024	348,402	139,046	22,527	509,975
Additions	<u>29,001</u>	<u>44,880</u>	<u>43,822</u>	<u>117,703</u>
At 31 March 2025	<u>377,403</u>	<u>183,926</u>	<u>66,349</u>	<u>627,678</u>
<b>Depreciation</b>				
At 1 April 2024	219,831	18,566	939	239,336
Charge for the year	<u>29,801</u>	<u>18,393</u>	<u>8,194</u>	<u>56,388</u>
At 31 March 2025	<u>249,632</u>	<u>36,959</u>	<u>9,133</u>	<u>295,724</u>
<b>Net book value</b>				
At 31 March 2025	<u>127,771</u>	<u>146,967</u>	<u>57,216</u>	<u>331,954</u>
At 31 March 2024	<u>128,571</u>	<u>120,480</u>	<u>21,588</u>	<u>270,639</u>

**13 Debtors**

	<b>2025 £</b>	<b>2024 £</b>
Trade debtors	2,320	45,625
Prepayments	38,390	21,845
Accrued income	384	10,996
Other debtors	<u>13,750</u>	<u>40,279</u>
	<u>54,844</u>	<u>118,745</u>

**14 Creditors: amounts falling due within one year**

	<b>2025 £</b>	<b>2024 £</b>
Trade creditors	11,756	7,063
Other taxation and social security	11,059	-
Other creditors	10,561	21
Accruals	10,587	6,490
Deferred income	<u>-</u>	<u>43,149</u>
	<u>43,963</u>	<u>56,723</u>

**CITY GATE COMMUNITY PROJECTS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**15 Pension and other schemes**

**Defined contribution pension scheme**

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £19,509 (2024 - £10,717).

Contributions totalling £Nil (2024 - £Nil) were payable to the scheme at the end of the year and are included in creditors.



**CITY GATE COMMUNITY PROJECTS**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2025**

**16 Funds**

	<b>Balance at 1 April 2024 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Transfers £</b>	<b>Balance at 31 March 2025 £</b>
<b>Unrestricted funds</b>					
<b>General</b>					
General Funds	638,157	608,828	(992,866)	409,061	663,180
<b>Designated</b>					
Employability project	200,000	-	(18,738)	(181,262)	-
Surrey development	<u>243,599</u>	<u>-</u>	<u>(15,800)</u>	<u>(227,799)</u>	<u>-</u>
	<u>443,599</u>	<u>-</u>	<u>(34,538)</u>	<u>(409,061)</u>	<u>-</u>
<b>Total unrestricted funds</b>	<u>1,081,756</u>	<u>608,828</u>	<u>(1,027,404)</u>	<u>-</u>	<u>663,180</u>
<b>Restricted funds</b>					
Cold Room - Capital FA	24,938	-	(6,235)	-	18,703
Cold Room - FA	853	-	(212)	-	641
Equipment - FA	39	-	(10)	-	29
Transport & vehicle costs support	-	13,100	(13,100)	-	-
Salary support	-	11,250	(11,250)	-	-
Electric vehicles 24 FA	4,960	-	(551)	-	4,409
Electric vehicles 25 FA	-	43,149	(4,315)	-	38,834
Solar panels FA	10,000	11,402	(3,064)	-	18,338
Nurture through Nature project	-	5,000	(5,000)	-	-
Service delivery support	-	64,787	(64,787)	-	-
Chiller extension FA	-	7,500	(750)	-	6,750
Freezers project	-	5,982	(5,982)	-	-
Utilities support	-	10,000	(10,000)	-	-
Awards for All grant (Volunteer support)	<u>-</u>	<u>18,525</u>	<u>(8,928)</u>	<u>-</u>	<u>9,597</u>
	<u>40,790</u>	<u>190,695</u>	<u>(134,184)</u>	<u>-</u>	<u>97,301</u>
<b>Total funds</b>	<u>1,122,546</u>	<u>799,523</u>	<u>(1,161,588)</u>	<u>-</u>	<u>760,481</u>

**CITY GATE COMMUNITY PROJECTS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**Funds**

Named project funds are where money is given for a defined focussed piece of work consistent with the charity primary activities as set out in the annual report.

Funds given to support the charity primary activities as set out in the annual report are created based on the specified support agreed upon (the largest being service delivery support).

Restricted funds marked 'FA' comprise funds given to purchase charity fixed assets in furtherance of the charity objects and activities as set out on the annual report, are named by specific asset.

Focus Foundation provided a grant of £12,100 toward transporting food costs.

**CITY GATE COMMUNITY PROJECTS**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2025**

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
<b>Unrestricted funds</b>					
<i><b>General</b></i>					
General Funds	654,673	849,730	(666,246)	(200,000)	638,157
<i><b>Designated</b></i>					
Employability project	-	-	-	200,000	200,000
Surrey development	<u>250,000</u>	<u>1,544</u>	<u>(7,945)</u>	<u>-</u>	<u>243,599</u>
	<u>250,000</u>	<u>1,544</u>	<u>(7,945)</u>	<u>200,000</u>	<u>443,599</u>
<b>Total unrestricted funds</b>	<u>904,673</u>	<u>851,274</u>	<u>(674,191)</u>	<u>-</u>	<u>1,081,756</u>
<b>Restricted funds</b>					
Cold Room - Capital FA	33,251	-	(8,313)	-	24,938
Cold Room - FA	1,136	-	(283)	-	853
Equipment - FA	52	-	(13)	-	39
Surrey extension	-	15,000	(15,000)	-	-
Solar panels FA	-	10,000	-	-	10,000
Service delivery support	-	65,070	(65,070)	-	-
Electric vehicles	-	10,000	(5,040)	-	4,960
Health and safety equipment	-	2,015	(2,015)	-	-
Rent and unit costs	<u>-</u>	<u>7,000</u>	<u>(7,000)</u>	<u>-</u>	<u>-</u>
	<u>34,439</u>	<u>109,085</u>	<u>(102,734)</u>	<u>-</u>	<u>40,790</u>
<b>Total funds</b>	<u>939,112</u>	<u>960,359</u>	<u>(776,925)</u>	<u>-</u>	<u>1,122,546</u>

**CITY GATE COMMUNITY PROJECTS**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2025**

**17 Analysis of net assets between funds**

	<b>Unrestricted funds</b>		<b>Restricted funds</b>	<b>Total funds at 31 March 2025</b>
	<b>General</b>	<b>Designated</b>		
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Tangible fixed assets	244,250	-	87,704	331,954
Current assets	457,893	-	14,597	472,490
Current liabilities	<u>(38,963)</u>	<u>-</u>	<u>(5,000)</u>	<u>(43,963)</u>
Total net assets	<u>663,180</u>	<u>-</u>	<u>97,301</u>	<u>760,481</u>

	<b>Unrestricted funds</b>		<b>Restricted funds</b>	<b>Total funds at 31 March 2024</b>
	<b>General</b>	<b>Designated</b>		
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Tangible fixed assets	218,264	21,588	30,787	270,639
Current assets	476,616	422,011	10,003	908,630
Current liabilities	<u>(56,723)</u>	<u>-</u>	<u>-</u>	<u>(56,723)</u>
Total net assets	<u>638,157</u>	<u>443,599</u>	<u>40,790</u>	<u>1,122,546</u>