COMMUNITY FOOD ENTERPRISE LIMITED

England & Wales · Charity number 1116006

Details

Other names	CFE, COMMUNITY FOOD ENTERPRISE
Status	Registered
Legal form	Charitable company
Company number	04790571
Registered	2006-09-04
Register	View on the Charity Commission register

Contact

Address	Unit 4a Thameside Industrial Estate Factory Road London E16 2HB
Phone	02075119014
Email	eric@community-food-enterprise.org.uk
Website	www.c-f-e.org.uk

Activities

Objects: 1) THE ADVANCEMENT OF THE EDUCATION OF THE PUBLIC IN THE BENEFITS OF SOUND NUTRITION, COOKING AND OTHER FOOD SKILLS.2) THE PRESERVATION AND PROTECTION OF THE HEALTH OF THE PUBLIC.3) TO DEVELOP THE CAPACITY AND SKILLS OF THE SOCIALLY AND ECONOMICALLY DISADVANTAGED IN SUCH A WAY THAT THEY ARE BETTER ABLE TO IDENTIFY, AND HELP MEET, THEIR NUTRITIONAL NEEDS, AND TO PARTICIPATE MORE FULLY IN SOCIETY.

Activities: Our mission is to partner with the diverse people of Newham, the East London region, and nationally with those with similar needs, to safeguard and sustain their right to the right food as a fundamental condition for individual and community health and well-being. We will realise this mission by enhancing food access, by promoting best practices in diet and nutrition, and by appropriate education.

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Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- **Area of benefit:** NOT DEFINED IN PRACTICE NATIONAL
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£98,750	£101,420	-	-
2024-03-31	£103,998	£91,696	-	-
2023-03-31	£129,817	£88,525	-	-
2022-03-31	£86,639	£107,200	-	-
2021-03-31	£86,325	£83,212	-	-

Trustees

Name	Role	Appointed
ERIC RAWLE SAMUEL		2018-12-18

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COMMUNITY FOOD ENTERPRISE LIMITED

England & Wales - Charity number 1116006

Accounts

REGISTERED COMPANY NUMBER: 04790571 (England and Wales)
REGISTERED CHARITY NUMBER: 1116006

Report of the Trustees and

Financial Statements for the Year Ended 31 March 2025

for

Community Food Enterprise Limited

Contents of the Financial Statements for the Year Ended 31 March 2025

	Page
Trustee's Annual Report	1 to 8
Independent Examiner's Report	9
Statement of Financial Activities	10
Balance Sheet	11 to 12
Notes to the Financial Statements	13 to 17
Detailed Statement of Financial Activities	18

COMMUNITY FOOD ENTERPRISE LIMITED
Board of Trustees' Report

For the year ended 31 March 2025

The Trustees present their report and accounts for the year ending 31 March 2025.

The trustees, who are also Directors of the charity for the purposes of Companies Act 2006, submit their annual report and the financial statement for the year ended 31March2025. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and the Republic of Ireland (FRS 102 - effective 1 January 2015), (Charities SORP — FRS 102).

Our Aims

CFE's aim is to alleviate food poverty and develop a viable and sustainable food business that will: - provide training, capacity building and employment opportunities for residents of East London.

Our Mission and values

Our mission is to work in partnership with the diverse communities of East London, and nationally with organisations that are doing similar work as us, to ensure that everyone in our community has the right not just to food, but the right food - access to food is a right, not a privilege. The food we consume should be safe, nutritious, affordable, accessible and culturally acceptable.

At CFE, we believe that access to food is not an end in itself, but rather the first practical step on a pathway to alleviating many of the root causes of food poverty. The desired outcomes are better diet, lifestyle and health. Such outcomes depend not just on what we eat but understanding why we eat. Promoting an understanding through education and empowerment are the keys to sustained success.

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CFE remise its mission through consultation and in partnership with the community and stakeholders it serves. We fight food poverty and food waste by sourcing food that is surplus to requirement and redistribute it to registered clarities and community organisations that run projects such as: Sheltered Housing, Hostels, Soup kitchens and Food Banks etc. throughout East London. Sustainability is one of the major challenges we face and to overcame this in the long term, our work is divided into two strands which includes:

1. **Social Activities**

   (i) Surplus Food (SF): CFE uses its unique infrastructure to source food that is surplus to requirements and redistributing same to frontline charities and community organisationa across East London.

2. **Community Support Service (CSS):**

   (ii) CFE supports community organizations that offer services such as (providing quality fruits & vegetables at affordable prices) that services some of the poorest families in their community.

- purchasing/delivering produce
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6. Host a minimum of 1 corporate volunteering day per month at our warehouse with East London Business Alliance.

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8. Continue to use CFE's infrastructure to support local charities.

9. Promote strategic collaboration and partnership work with local organisations tackling food poverty.

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The Trustees have assessed the major strategic, business and operational risks to which the charity is exposed and are satisfied those systems are in place to mitigate exposure to the major risks.

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The aim of the reserve policy is to cover the main financial and operating risks to the company.
The nature of CFE's funding is such that it is unpredictable from year to year and subject to delay. We are therefore working towards a reserve, which will cover operating costs and other liabilities for at least a three-month period. The charity must keep under review our risks and liabilities and identify what is an appropriate period to ensure that the number of reserves is adequate.

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The sections of this report above entitled "Aims" and "Achievements and Performance" sets out Community Food Enterprise's objectives and reports on the activity and successes in the year ending 31 March 2025 as well as explaining the plans for the current financial year. Community Food Enterprise work benefits individuals and the community.

The trustees have considered this matter and concluded:

1. That the aims of the organisation continue to be charitable.
2. That the aims and the work done give identifiable benefits to the charity sector and both indirectly and directly to individuals in need.
3. That the benefits are for the public, are not unreasonably restricted in any way and certainly not by ability to pay.
4. That there is no detriment or harm arising from the aims and activities.

Financial review

The services provided by CFF can be classified as preventative, which is the remit of Regional Public Health bodies, however, as we do not receive funding from them, in order to generate earned income, we deliver a range of income generating services which contributes towards our running costs to enable as to fulfil our mission in one of the most economically deprived areas in London. Moreover, we continue to rely on donations and sponsorship from organisations' such as: Tate & Lyle Sugars, Excel London and London City Airport to help cover shortfalls.
CFE, however, made a Net Income of -£2670.00 which was due to a grant received from Royal Docks Trust.

Structure, governance and management

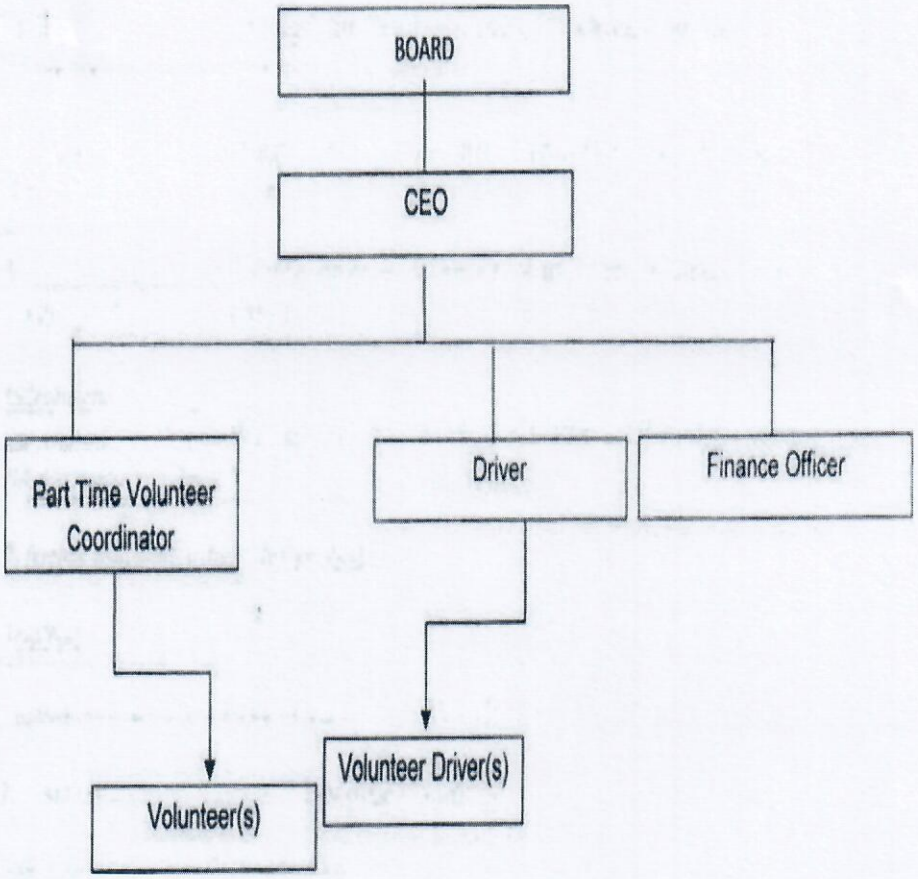
Governing Document

Community Food Enterprise Limited (CFE) is a registered charity with its headquarters in the London Borough of Newham, East London, founded in 2002 by members of the local

community; CFE was
incorporated as a limited liability company in June 2003 and granted charitable status in September 2006.

CFE Organizational Structure

Community Food Enterprise Ltd - Organization Structure 01/04/2025



The Trustees

The Trustees, who are also the directors for the purpose of company law, who served during the year, were:

Eric Samuel

None of the Trustees has any beneficial interest in the company. All the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up the company.

Recruitment and Appointment of Board Members:

The trustees are appointed for an unspecified period. Trustees' selection and appointment is based on the need for CFE to have the necessary financial, legal and other skills and experience to best advise the charity, in particular in determining and monitoring its policies.

Board Member Induction and Training

When new trustees are appointed, they will undergo an induction meeting to meet key employees and other trustees of CFE and to be briefed on their legal obligations under charity law. Their induction will also include a session to familiarise them with the content of CFE's constitution, the way in which the Board operates, including decision making processes, CFE's business plan and recent financial performance of the charity.

The trustees are also directors and are primarily responsible for direction and policy, including strategy, planning and evaluation.

The day-to-day management of the company and its' key service area is the responsibility of the Chief Executive Officer and his management team.

Independent Examiner:

Our Trustees appointed Cumberland Accountants Ltd to act as an Independent Examiner and this was approved by the board.

Independent Adviser

The trustees appointed Hasan Anver as an Independent Adviser, and this was approved by the board.

Reference and Administrative Information:

Trustees:
The members who served during the year ended 31 March 2025.
Eric Samuel..... CEO
Hasan Anver..... (Trustee)

Registered Office:

Thameside Industrial Estate Factory Road
London
E16 2HB

Company Number: 04790571

Charity Number: 1116006

Bankers: NatWest Bank Plc
37 High Street North
East Ham
London
E6 1HS

Independent Examiners:
Cumberland Accountants Ltd
99 Cumberland Road
Plaistow
London
E13 8LH

Board Members Responsibilities

Company law requires the Board Members to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statement, the Board Members should follow best practice and:

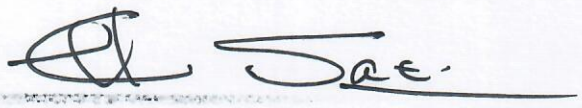
- select suitable accounting policies and then apply them consistently.
- make judgments and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the company will continue on that basis.

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

The Board Members who are directors for the purpose of company law and trustee's for the purpose of charity law, who served during the year and up to the day of this report, in the case of each member so far as the Board is aware, there is no relevant audit information of which the company's auditors are unaware; and as the directors of the company, we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

This Report has been prepared in accordance with the Company Law who are entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small Companies.

Approved by the Trustees and signed on their behalf by:



Eric Samuel (CEO) Date: 02th December 2025

Independent Examiner's Report to the Members of Community Food Enterprise Limited

I report to the charity trustee on my examination of the financial statements of Community Food Enterprise Limited for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity's trustee (and also a director for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act.

Having satisfied myself that the financial statements of the Charity 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 financial statements 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 can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in accordance with section 386 of the 2006 Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements 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 financial statements to be reached.

Uzma Noreen (ACCA)
Cumberland Accountants Ltd
99 Cumberland Road
Plaistow
London
England
E13 8LH

Cumberland Accountants Ltd
Chartered Certified Accountants
99 Cumberland Road Plaistow
London E13 8LH
Tel: 020 7511 4374
Email: info@cumberlandaccountants.co.uk

02/12/2025

Statement of Financial Activities
for the Year Ended 31 March 2025

	Notes	31.3.25 Unrestricted fund £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		98,750	103,998
EXPENDITURE ON			
Charitable activities			
COMM		41,728	61,130
Other		59,692	30,566
Total		101,420	91,696
NET INCOME/(EXPENDITURE)		(2,670)	12,302
RECONCILIATION OF FUNDS			
Total funds brought forward		46,861	34,559
TOTAL FUNDS CARRIED FORWARD		44,191	46,861

Balance Sheet
31 March 2025

	Notes	31.3.25 Unrestricted fund £	31.3.24 Total funds £
CURRENT ASSETS			
Debtors	4	6,416	636
Cash at bank		38,312	41,723
		44,728	42,359
CREDITORS			
Amounts falling due within one year	5	(537)	4,502
NET CURRENT ASSETS		44,191	46,861
TOTAL ASSETS LESS CURRENT LIABILITIES		44,191	46,861
NET ASSETS		44,191	46,861
FUNDS	6		
Unrestricted funds:			
General fund		44,191	46,861
TOTAL FUNDS		44,191	46,861

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

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

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

The notes form part of these financial statements

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 02-12-2025 and were signed on its behalf by:



.....
Trustee

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.

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.

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.

2. 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.

TRUSTEES' EXPENSES

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

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	103,998
EXPENDITURE ON	
Charitable activities	
COMM	61,130
Other	30,566
Total	91,696
NET INCOME	12,302
RECONCILIATION OF FUNDS	
Total funds brought forward	34,559
TOTAL FUNDS CARRIED FORWARD	46,861

4. DEBTORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.3.25 £	31.3.24 £
Other debtors	6,416	636

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Trade creditors	537	(4,502)

6. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
Unrestricted funds			
General fund	46,861	(2,670)	44,191
TOTAL FUNDS	46,861	(2,670)	44,191

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	98,750	(101,420)	(2,670)
TOTAL FUNDS	98,750	(101,420)	(2,670)

Comparatives for movement in funds

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	34,559	12,302	46,861
TOTAL FUNDS	34,559	12,302	46,861

6. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	103,998	(91,696)	12,302
TOTAL FUNDS	103,998	(91,696)	12,302

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	34,559	9,632	44,191
TOTAL FUNDS	34,559	9,632	44,191

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	202,748	(193,116)	9,632
TOTAL FUNDS	202,748	(193,116)	9,632

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	31.3.25 £	31.3.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	62,602	59,601
Fee	36,148	44,397
	98,750	103,998
Total incoming resources	98,750	103,998
EXPENDITURE		
Charitable activities		
Motor expenses	7,429	6,144
Insurance	3,444	2,942
Telephone	891	1,122
Postage and stationery	5	23
Advertising	941	80
Sundries	-	36
Purchases	24,444	38,271
	37,154	48,618
Other		
Wages	59,692	30,566
Support costs		
Management		
Postage and stationery	-	441
Finance		
Bank charges	194	210
Information technology		
Repairs and renewals	732	4,020
Governance costs		
Accountancy and legal fees	2,550	4,360
Accountancy fees	-	1,970
Subscriptions	1,098	1,511
	3,648	7,841
Total resources expended	101,420	91,696
Net (expenditure)/income	(2,670)	12,302

This page does not form part of the statutory financial statements

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Accounts

REGISTERED COMPANY NUMBER: 04790571 (England and Wales)
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Trustee's Annual Report	1 to 7
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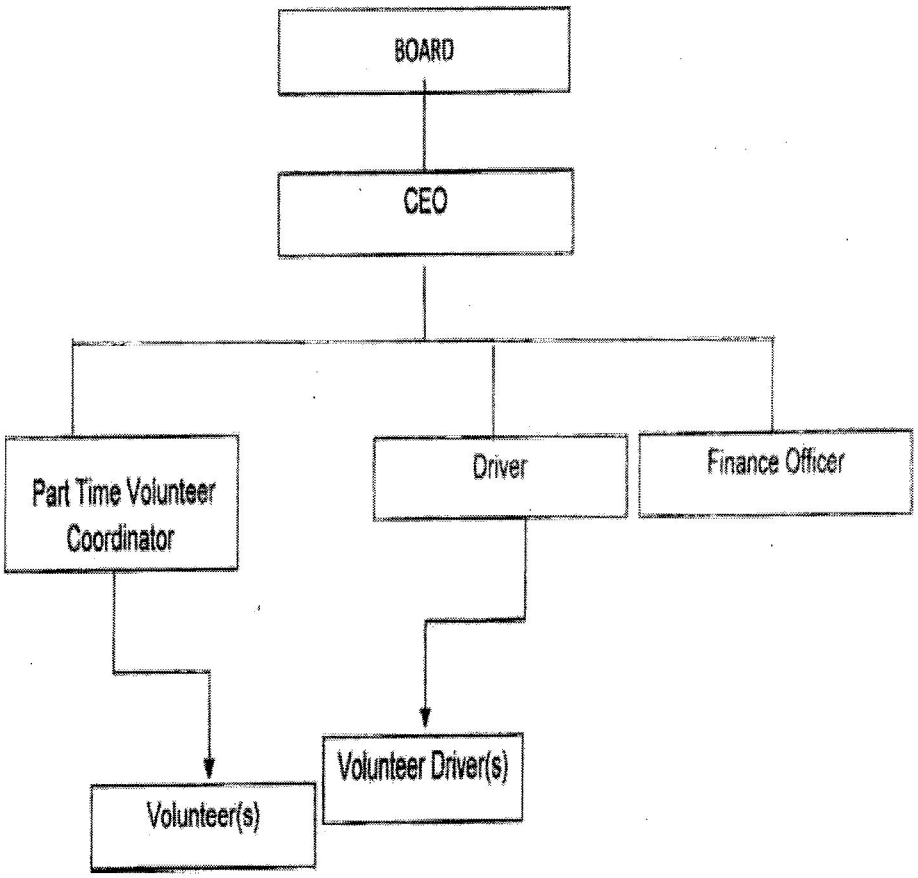
The trustees have considered this matter and concluded:

1. That the aims of the organisation continue to be charitable.
2. That the aims and the work done give identifiable benefits to the charity sector and both indirectly and directly to individuals in need.

3. That the benefits are for the public, are not unreasonably restricted in any way and certainly not by ability to pay.
4. That there is no detriment or harm arising from the aims and activities.

Financial review

The services provided by CFF can be classified as preventative, which is the remit of Regional Public Health bodies, however, as we do not receive funding from them, in order to generate earned income we deliver a range of income generating services which contributes towards our running costs to enable as to fulfil our mission in one of the most economically deprived areas in London. Moreover, we continue to rely on donations and sponsorship from organisations' such as: Tate & Lyle Sugars, Excel London and London City Airport to help cover shortfalls.



CFE, however, made a Net Income of £11,950.00 which was due to a grant received from Royal Docks Trust.

Structure, governance and management

Governing Document

Community Food Enterprise Limited (CFE) is a registered charity with its headquarters in the London Borough of Newham, East London, founded in 2002 by members of the local community; CFE was incorporated as a limited liability company in June 2003 and granted charitable status in September 2006.

CFE Organizational Structure

Community Food Enterprise Ltd - Organization Structure 01/04/2024

Due to financial restrain we have employed a new Deputy warehouse manager from July 2024

The Trustees

The Trustees, who are also the directors for the purpose of company law, who served during the year, were:

Eric Samuel
Verlyn Munro
Art Samuel

None of the Trustees has any beneficial interest in the company. All the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up the company.

Recruitment and Appointment of Board Members:
The trustees are appointed for an unspecified period. Trustees' selection and appointment is based on the need for CFE to have the necessary financial, legal and other skills and experience to best advise the charity, in particular in determining and monitoring its policies.

Board Member Induction and Training
When new trustees are appointed, they will undergo an induction meeting to meet key employees and other trustees of CFE and to be briefed on their legal obligations under charity law. Their induction will also include a session to familiarise them with the content of CFE's constitution, the way in which the Board operates, including decision making processes, CFE's business plan and recent financial performance of the charity.

The trustees are also directors and are primarily responsible for direction and policy, including strategy, planning and evaluation.

The day-to-day management of the company and its' key service area is the responsibility of the Chief Executive Officer and his management team.

Independent Examiner:

Our Trustees appointed Cumberland Accountants Ltd to act as an Independent Examiner and this was approved by the board.

Independent Adviser

The trustees appointed Glenda Spencer as an Independent Adviser, and this was approved by the board.

Reference and Administrative Information:

Trustees:

The members who served during the year ended 31 March 2024.

Eric Samuel..... CEO
Verlyn Munro..... (Trustee)
Art Samuel..... (Trustee)
Glenda Spencer .....(Trustee/chair/Secretary)

Registered Office:

Thameside Industrial Estate Factory Road
London
E16 2HB

Company Number: 04790571

Charity Number: 1116006

Bankers: **NatWest Bank Plc**
37 High Street North
East Ham
London
E6 1HS

Independent Examiners: Cumberland Accountants Ltd
99 Cumberland Road
Plaistow
London
E13 8LH

Board Members Responsibilities

Company law requires the Board Members to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statement, the Board Members should follow best practice and:

- select suitable accounting policies and then apply them consistently.
- make judgments and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the company will continue on that basis.

The Board Members are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of tile charitable company and to enable them to ensure that the financial statements comply with be Companies Act 2006. The Board Members are also responsible for safeguarding the assets of the charitable company and hence

taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Board Members who are directors for the purpose of company law and trustee's for the purpose of charity law, who served during the year and up to the day of this report, in the case of each member so far as the Board is aware, there is no relevant audit information of which the company's auditors are unaware; and as the directors of the company, we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

This Report has been prepared in accordance with the Company Law who are entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small Companies.

Approved by the Trustees and signed on their behalf by:

Eric Samuel

Date: 06th January 2025

Independent Examiner's Report to the Members of Community Food Enterprise Limited

I report to the charity trustee on my examination of the financial statements of Community Food EnterpriseLimited for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustee (and also a director for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the2006 Act.

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements 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 section145(5) (b) of the 2011 Act.

Independent examiner's statement

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of theStatement 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 whichattention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Uzma Noreen (ACCA)
Cumberland Accountants Ltd
99 Cumberland Road
Plaistow
London
England
E13 8LH

26/12/2024

Statement of Financial Activities
for the Year Ended 31 March 2024

	Notes	31.3.24 Unrestricted fund £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		103,998	129,349
EXPENDITURE ON			
Charitable activities			
COMM		61,130	56,768
Other		30,566	38,334
Total		91,696	95,102
NET INCOME		12,302	34,247
RECONCILIATION OF FUNDS			
Total funds brought forward		34,559	311
TOTAL FUNDS CARRIED FORWARD		46,861	34,558

Surplus and Deficit Account 968

Posting discrepancies were found in the reserve accounts listed below. This is because the brought forward postings in the current year are not equal to the figures carried forward by IRIS at the end of last year. Please check your postings in the brought forward account for the surplus and deficit account 968.

	Unrestricted funds £	Total funds £
Brought forward - 968/1	34,559	34,559
Carried forward	34,558	34,558
Difference	(1)	(1)

Post to relevant accounts (see ICHA chart of accounts for further details)

Balance Sheet
31 March 2024

	Notes	31.3.24 Unrestricted fund £	31.3.23 Total funds £	1.4.22 Total funds £
CURRENT ASSETS				
Debtors	6	636	-	578
Cash at bank		41,723	34,858	8,241
		42,359	34,858	8,819
CREDITORS				
Amounts falling due within one year	7	4,502	(300)	(10,383)
NET CURRENT ASSETS		46,861	34,558	(1,564)
TOTAL ASSETS LESS CURRENT LIABILITIES		46,861	34,558	(1,564)
NET ASSETS		46,861	34,558	(1,564)
FUNDS	8			
Unrestricted funds:				
General fund		46,861	34,558	311
TOTAL FUNDS		46,861	34,558	311

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

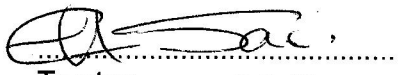
The trustees acknowledge their responsibilities for

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

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

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

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



.....
Trustee

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.

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.

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.

2. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.24	31.3.23
	£	£
Depreciation - owned assets	-	1,909

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund
	£
INCOME AND ENDOWMENTS FROM	
Donations and legacies	129,349
EXPENDITURE ON	
Charitable activities	
COMM	56,768
Other	38,334
Total	95,102
NET INCOME	34,247
RECONCILIATION OF FUNDS	
Total funds brought forward	311
TOTAL FUNDS CARRIED FORWARD	34,558

5. TANGIBLE FIXED ASSETS

	Plant and machinery £
COST	
At 1 April 2023	7,534
Disposals	(7,534)
At 31 March 2024	-
DEPRECIATION	
At 1 April 2023	7,534
Eliminated on disposal	(7,534)
At 31 March 2024	-
NET BOOK VALUE	
At 31 March 2024	-
At 31 March 2023	-

6. DEBTORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.3.24 £	31.3.23 £
Other debtors	636	-

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24 £	31.3.23 £
Trade creditors	(4,502)	300

8. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	34,559	12,302	46,861
TOTAL FUNDS	34,559	12,302	46,861

8. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	103,998	(91,696)	12,302
TOTAL FUNDS	103,998	(91,696)	12,302

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	311	34,247	34,558
TOTAL FUNDS	311	34,247	34,558

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	129,349	(95,102)	34,247
TOTAL FUNDS	129,349	(95,102)	34,247

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	311	46,549	46,860
TOTAL FUNDS	311	46,549	46,860

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	233,347	(186,798)	46,549
TOTAL FUNDS	233,347	(186,798)	46,549

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

Detailed Statement of Financial Activities
for the Year Ended 31 March 2024

	31.3.24 £	31.3.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	59,601	76,919
Fee	44,397	52,899
Subscriptions	-	(469)
	103,998	129,349
Total incoming resources	103,998	129,349
EXPENDITURE		
Charitable activities		
Motor expenses	6,144	6,587
Insurance	2,942	367
Telephone	1,122	186
Postage and stationery	23	1,170
Advertising	80	-
Sundries	36	-
Purchases	38,271	43,287
Depreciation of tangible fixed assets	-	1,909
	48,618	53,506
Other		
Wages	30,566	38,334
Support costs		
Management		
Postage and stationery	441	-
Finance		
Bank charges	210	385
Information technology		
Repairs and renewals	4,020	894
Governance costs		
Accountancy and legal fees	4,360	-
Accountancy fees	1,970	-
Legal fees	-	1,983
Subscriptions	1,511	-
	7,841	1,983

Detailed Statement of Financial Activities
for the Year Ended 31 March 2024

	31.3.24 £	31.3.23 £
Total resources expended	91,696	95,102
Net income	12,302	34,247

COMMUNITY FOOD ENTERPRISE LIMITED

England & Wales - Charity number 1116006

Accounts

COMMUNITY FOOD ENTERPRISE LIMITED
Board of Trustees' Report

For the year ended 31 March 2022

The Trustees present their report and accounts for the year ending 31 March 2022.

The trustees', who are also Directors of the charity for the purposes of Companies Act 2006, submit their annum report and the financial statement for His year ended 3 1 March 2021. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and
Republic of Ireland (FRS 102 - effective 1 January 2015), (Charities SORP — FRS 102).

Our Aims

CPE's aim is to alleviate food poverty and develop a viable and sustainable food business that will
provide training, capacity building and employment opportunities for residents of East London.

Our Mission and values

Our mission is to work in partnership with the diverse communities of East London, and nationally with organisations that are doing similar work as us, to ensure that even-done in our community has the right not just to food, but the right food - access to food is a right, not a privilege. The food we consume should be safe, nutritious, affordable, accessible and culturally acceptable.

At CFE, we believe that access to food is not an end in itself, but rather the first practical step on a pathway to alleviating many of the root causes of food poverty. The desired outcomes are better diet, lifestyle and health. Such outcomes depend not just on what we eat but understanding why we eat ii. Promoting understanding through education and empowerment are the keys to sustained success.

Our Services

CFA remise its mission through consultation and in partnership with the community and stakeholders

it serves. We fight food poverty and food waste by sourcing food that is surplus to requirement and redistribute it to registered clarities and community organizations that run projects such as: Sheltered Housing, Hostels, Soup kitchens and Food Banks etc. throughout bast London. Sustainability is use of the major challenges we face and to overcame this in the long term, our work is divided into two strands which includes:

1. **Social Activities**

(i) Surplus Food (SF): Sourcing food that is surplus to requirements and redistributing
same to frontline charities and community organization across East London.

(ii) **Community Support Service (CSS):** CFE uses its unique infrastructure to support community organizations that offers services such as food co-ops (providing quality fruits & veg. at affordable prices). Other services provided by CFE include:

- purchasing/delivering produce
- administration support e.g., preparing weekly price list

Without the work of our CSS unit, organizations we currently support will not be able to sustain their projects and vulnerable member of our community will suffer.

(iii) **Healthy Schools (Breakfast Clubs/Fruit Tuck Shops):** The government 's
National School Fruit scheme provides one piece of fruit each school day to all children in Key Stage I (4 - 6 years old) attending state schools. At CFE, we support hey Stage 2 pupils (7- 11 years old) by providing schools with a weekly delivery of fresh Fruit for their Tuck Shops. We also apply prime end secondary Schools with grocery provision for their breakfast clubs.

2. INCOME GENERATING ACTIVITIES

(v) **WORKPLACE HEALTH**: To improve the health and wellbeing of employees, CFE others a daily delivery of fresh fruits directly to employers' work place. Research has Shown that eating fresh fruits regularly provides the following benefit:

- improve the health and wellbeing of employees
- Motivate staff
- Improve morale and job satisfaction
- increase productivity
- Reduce staff absentees as a result of a healthier workforce

Our Impact

England experienced lockdowns between 1st April 2020 and 3Ist

March 2022, md as CFE's staff and volunteers were classified as frontline workers, this enabled them to deliver services to the organization listed below:

(i) Community Support services

Organization (s)	No. of beneficiaries per annum
Girl of Sandwich	340
St Hilda's Food Coop	156
East End Homes	705
Christ Church	540
Ambition Aspire Achieve	343
Total	3,492

(ii) Healthy Schools (Breakfast Clubs/Fruit Tuck Shops/Fruit & Veg. buying serv ices): The following projects received serviced from 20 March 2020 until April 2021:

Newtec Nurseries	780
Central Park Junior School	2,05
Total	2,83

(iii) Workplace Health: East *London* Business Alliance and London City Airport (LCY)

Were closed between 30 March 2020 and 1 April 202 I, however they authorized CFE to

continue buying fruits for them and redistributing it to community organization.

LCY	22,596
ELBA	2,100
Total	24,696

(iv)

April 2020 to March 2021				
Borought(s)	No: Deliveries	Qty. of food redistributed (Kg)	Equivalent number meals	% Redistributed per borough
Newham	595	101515	2P3030	65%
Tower Hamlets	239	2391	47926	I 5%
Havering	2	561	112	0%
LB Red bridge	57	6009	I20I8	4%
Waltham Forest	28		47 166	15%
			0	
Total	921	155126	310252	100%

surplus Food

Financial Year 2020-2021	No: Deliveries	Qty. of food redistributed (Kg)	Equivalent number meals	Month (%)
APRIL 2020	44	3720	11440	4%
MAY 2020	57	3505	7010	2%
JUNE 2020	110	31831	63662	21%
JULY 2020	44	3596	7192	2%
AUGUST 2020	75	13560	27120	9°Z‹
SEPTi5MBFR2020	89	18fi30	37660	12%
C›C7’OBER2020	51	9719	l94â8	6%
NOVEMBER 2020	99	15867	31734	10%
DECEMBER202O	90	15286	30S72	10%
JANUARY 2021	70	7382	14764	5%
FEBRUARY 2021	78	12145	24290	8%
MARCH 2021	114	17685	35370	11%
TOTAL	**921**	**155126**	**310252**	**100%**

Plans for the future

Our plans from April 2021 to March 2022 include:

1. Working with our new Landlords, Projekt (www.thisisprojekt on the refurbishment of our Warehouse where are located.

2. Seek funding for new vehicles to comply with the Mayor of London Ultra Low Emission Zone (ULEZ) scheme which comes into operation on 25 October 2021

3. Work with the Royal Docks Team to identify new opportunities and partners in the Royal Docks catchment area.

4. Meet with our current partners/sponsors at least once a month to brief them on developments and get their input on new business ideas/suggestions so that we could incorporate them into the development of the project.

5. Work more closely with organisations such as Business in the Communities to seek help in identifying partners who could help us to identify sources of food that is surplus to requirement and transport same to our warehouse in London.

6. Host a minimum of 1 corporate volunteering day per month at our warehouse with East London Business Alliance from October 2021.

7. Develop our relationship with students from our local universities and get them involved in the development of the project.

8. Continue to use CFE's infrastructure to support local charities.

9. Promote strategic collaboration and partnership work with local organisations tackling food poverty.

10. Secure the services of a Bid Writer/Fundraiser on a pro bono basis.

11. Hold fundraising events to generate incomes to support our social project as well as generating funds for new vehicles.

Risk Management

The Trustees have assessed the major strategic, business and operational risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Reserve policy

The aim of the reserve policy is to cover the main financial and operating risks in order to sustain the charity. The nature of CFE's funding is such

that it is unpredictable from year to year and subject to delay. We are therefore working towards a reserve, which will cover operating costs and other liabilities for at least a three months period. The charity must keep under review our risks and liabilities and identify what is an appropriate period to ensure that the amount of reserves is adequate.

Public Benefit Statement

The sections of this report above entitled "Aims" and "Achievements and Performance" sets out Community Food Enterprise's objectives and reports on the activity and successes in the year ending 31 March 2021 as well as explaining the plans for the current financial year. Community Food Enterprise work benefits individuals and the community.

The trustees have considered this matter and concluded:

1. That the aims of the organisation continue to be charitable;
2. That the aims and the work done give identifiable benefits to the charity sector and both indirectly and directly to individuals in need;
3. That the benefits are for the public, are not unreasonably restricted in any way and certainly not by ability to pay, and;
4. 4. That there is no detriment or harm arising from the aims and activities.

Financial review

As a result of the pandemic and measure implement by the government to curtail same, Sales of fruit and vegetables in 2021 were £30,900 (2020- £72,114), other income decreased in 2021 to £318 (2020: £2,999). The services provided by CFE are well established in East London and have gained a good reputation within the community. We continue to strive to improve the quality of services we provide, especially to frontline organisations.
The services provided by CFF can be classified as preventative which is the remit of Regional Public Health bodies, however, as we do not receive funding from them, in order to generate earned income we deliver a range of income generating services which contributes towards our running costs to enable as to fulfil our mission in one of the most economically deprived areas in London. Moreover, we continue to rely on donations and sponsorship from organisations such as: Tate & Kyle Sugars, ExCeL London and London City Airport to help cover shortfalls. CF-E however made a Net Income of £3,113 in 2021, which was due to a grant received from Royal Docks Trust.

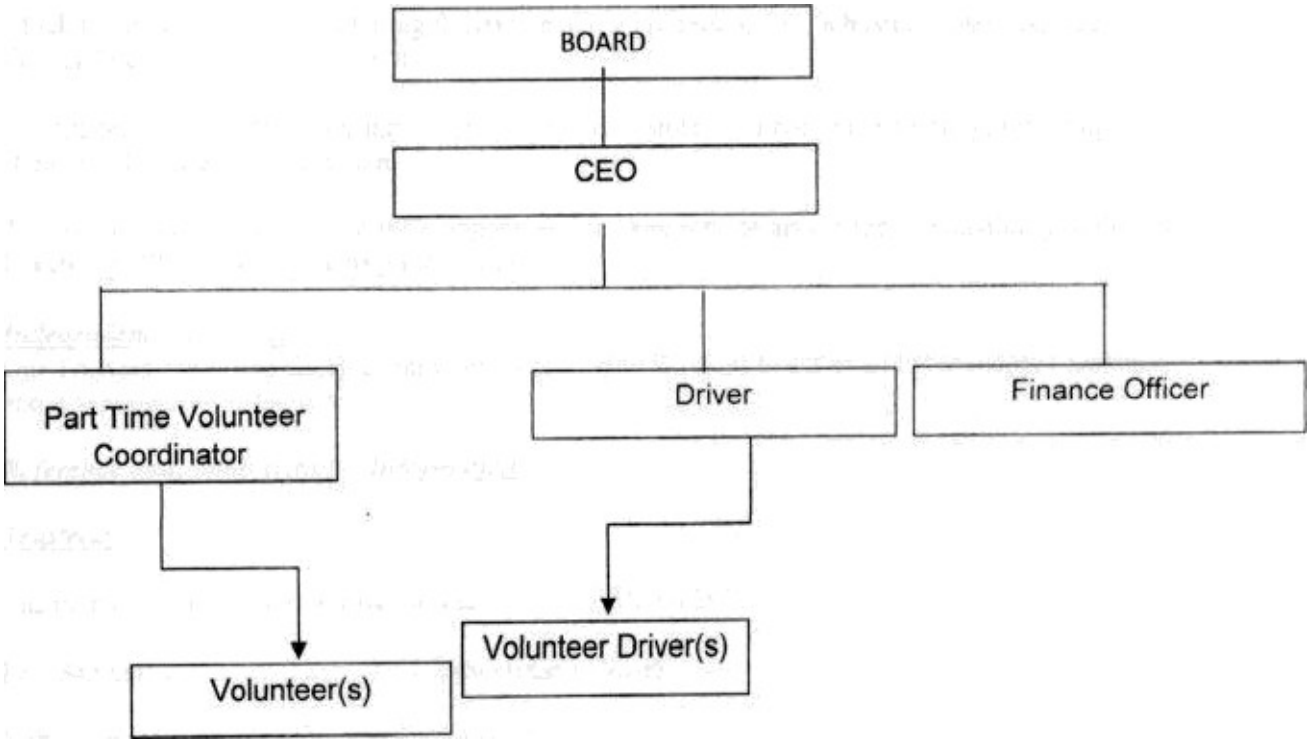
Structure, governance and management

Governing Document

Community Food Enterprise Limited (CFE) is a registered charity with its headquarters in the London Borough of Newham, East London, founded in 2002 by members of the local community; CFE was incorporated as a limited liability company in June 2003 and granted charitable status in September 2006.

CFE Organizational Structure

Community Food Enterprise Ltd - Organization Structure 01/04/2021



The Trustees, who are also the directors for the purpose of company law, who served during the year, were:
Eric Samuel
Keith Murray

None of the Trustees has any beneficial interest in the company. All the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Recruitment and Appointment of Board Members:

The trustees are appointed for an unspecified period. Trustees' selection and appointment is based on the need for CFE to have the necessary financial, legal and other skills and experience to best advise the charity, in particular in determining and monitoring its policies.

Board Member Induction and Training

When new trustees are appointed, they will undergo an induction meeting to meet key employees and other trustees of CFE and to be briefed on their legal obligations under charity law. Their induction will also include a session to familiarise them with the content of CFE's constitution, the way in which the Board operates, including decision making processes, CFE's business plan and recent financial performance of the charity.

The trustees are also directors and are primarily responsible for direction and policy, including strategy, planning and evaluation.

The day-to-day management of the company and its' key service area is the responsibility of the Chief Executive Officer and his management team.

Independent Examiner:

Our Trustees appointed Cumberland Accountants Ltd to act as an Independent Examiner and it is approved by the board.

Reference and Administrative Information:

Trustees:

The members who served during the year ended 31 March 2021.
Eric Samuel…… (Secretary/Chair)
Keith Murray…… (Trustee)

Registered Office:

Unit 4A
Company Number:
Thameside Industrial Estate Factory Road
London
E16 2HB

Company Number: 04790571

Charity Number: 1116006

Bankers: NatWest Bank Plc
37 High Street North
East Ham
London
E6 1HS

Independent Examiners: Cumberland Accountants Ltd
99 Cumberland Road
Plaistow
London
E13 8LH

Board Members Responsibilities

Company law requires the Board Members to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statement, the Board Members should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent ; and
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the company will continue on that basis

The Board Members is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of tile charitable company and to enable them to ensure that the financial statements comply with be Companies Act 2006. The Board Members are also responsible tor safeguarding the assets of the charitable company and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Board Members who are directors for the purpose of company law and trustees for the
purpose of charity law, who served during the year and up to the day of this report, in the case of each
Member:

so far as the Board is aware, there is no relevant audit information of Which the company's auditors are unaware; and

as the directors of the company, we have taken all the steps that We Ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

This Report has been prepared in accordance with the Company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small Companies.

Approved by the Trustees and signed on their behalf by:

.....

Date:.....

COMMUNITY FOOD ENTERPRISE LIMITED

England & Wales - Charity number 1116006

Accounts

CHARITY COMMISSION
FIRST CONTACT
05 JAN 2023
ACCOUNTS
RECEIVED

Community Food Enterprise Limited

(Company No. 04790571)

(Charity No. 1116006)

Board of Trustee's Report and Financial Statements

For the year ended 31 March 2022

Community Food Enterprise Limited

(Company No. 04790571)

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For the year ended 31 March 2022

Contents **Page No**

1. Board of Trustee's Report	1 - 7
3. Independent Examiner's Report	8
4. Statement of Financial Activities	9
5. Balance Sheet	10
6. Notes	11 - 15

MMUNITY FOOD ENTERPRISE LIMITED
Board of Trustees' Report

For the year ended 31 March 2022

The Trustees present their report and accounts for the year ending 31 March 2022.

The trustees, who are also Directors of the charity for the purposes of Companies Act 2006, submit their annual report and the financial statements for the year ended 31st March 2022. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102 – effective 1 January 2015), (Charities SORP – FRS 102).

Our Aim

CFE's aim is to alleviate food poverty and develop a viable and sustainable food business that will provide training, capacity building and employment opportunities for residents of East London.

Our Mission and Values

Our mission is to work in partnership with the diverse communities of East London, and nationally with organisations that are doing similar work as us, to ensure that everyone in our community has the right not just to food, but the right food - access to food is a right, not a privilege. The food we consume should be safe, nutritious, affordable, accessible and culturally acceptable.

At CFE, we believe that access to food is not an end in itself, but rather the first practical step on a pathway to alleviating many of the root causes of food poverty. The desired outcomes are better diet, lifestyle and health. Such outcomes depend not just on what we eat but understanding why we eat it. Promoting understanding through education and empowerment are the keys to sustained success.

Our Services

CFE realise its mission through consultation and in partnership with the community and stakeholders it serves. We fight food poverty and food waste by sourcing food that is surplus to requirement and redistribute it to registered charities and community organizations that run projects such as: Sheltered Housing, Hostels, Soup kitchens and Food Banks etc. throughout East London. Sustainability is one of the major challenges we face and to overcome this in the long term, our work is divided into two strands which includes:

1. Social Activities:

(i) **Surplus Food (SF):** Sourcing food that is surplus to requirements and redistributing same to frontline charities and community organizations across East London.

(ii) Community Support Service (CSS): CFE uses its unique infrastructure to support community organisations that offers services such as food co-ops (providing quality fruits & veg. at affordable prices). Other services provided by CFE include:

- purchasing/delivering produce
- administration support e.g. preparing weekly price list

Without the work of our CSS unit, organisations we currently support will not be able to sustain their projects and vulnerable member of our community will suffer.

(iii) Healthy Schools (Breakfast Clubs/Fruit Tuck Shops): The government's National School Fruit scheme provides one piece of fruit each school day to all children in Key Stage 1 (4 - 6 years old) attending state schools. At CFE, we support Key Stage 2 pupils (7-11 years old) by providing schools with a weekly delivery of fresh fruit for their Tuck Shops. We also supply primary and secondary schools with grocery provision for their breakfast clubs.

2. INCOME GENERATING ACTIVITIES

(v) WORKPLACE HEALTH: To improve the health and wellbeing of employees, CFE offers a daily delivery of fresh fruits directly to employers' workplace. Research has Shown that eating fresh fruits regularly provides the following benefits:

- Improve the health and wellbeing of employees
- Motivate staff
- Improve morale and job satisfaction
- Increase productivity
- Reduce staff absentees as a result of a healthier workforce

Our Impact

England experienced lockdowns between 1st April 2020 and 31st March 2022, and as CFE's staff and volunteers were classified as frontline workers, this enabled them to deliver services to the organisations listed below:

	Social and Enterprise Activity	No. of beneficiaries per annum
(i)	Community Support services	26,748 Customers
(ii)	Healthy Schools	700 pupils
(iii)	Workplace Health	31,374 Customers
(iv)	Surplus Food	272,076 meals

Total: Our food service reaches 330,898 people per annum.

Plans for the future

Our plans from April 2022 to March 2023 include:

1. Work closer with Neighbourly to ensure we receive regular supplies of Smoothies to enable us to distribute same to schools seeking our service.

2. Seek additional funding to enable us to purchase additional vehicles to enable us to expand our services.

3. Work with Partners such as HSBC to identify new opportunities in East London.

4. Meet with our current partners/sponsors at least once a month to brief them on developments and get their input on new business ideas/suggestions so that we could incorporate them into the development of the project.

5. Continue working closely with our partners to seek help in identifying partners who could help us to identify new sources of food that is surplus to requirement.

6. To generate additional income, host a minimum of 2 volunteering days per month at our warehouse with East London Business Alliance (ELBA).

7. Develop relationships with local Colleges and Universities and get Students involved in volunteering work.

8. Develop a strategic relationship with food access partner to enable us to assist families who are suffering because they cannot afford food because of low income more effectively.

Risk Management

The Trustees have assessed the major strategic, business and operational risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

Reserve policy

The aim of the reserve policy is to cover the main financial and operating risks in order to sustain the charity. The nature of CFE's funding is such that it is unpredictable from year to year and subject to delay. We are therefore working towards a reserve, which will cover operating costs and other liabilities for at least a three months period. The charity must keep under review our risks and liabilities and identify what is an appropriate period to ensure that the amount of reserves is adequate.

Public Benefit Statement

The sections of this report above entitled "Aims" and "Achievements and Performance" sets out Community Food Enterprise's objectives and reports on the activity and successes in the year ending 31st March 2022 as well as explaining the plans for the current financial year. Community Food Enterprise work benefits individuals and the community.

The trustees have considered this matter and concluded:

1. That the aims of the organisation continue to be charitable;
2. That the aims and the work done give identifiable benefits to the charity sector and both indirectly and directly to individuals in need;
3. That the benefits are for the public, are not unreasonably restricted in any way and certainly not by ability to pay, and;
4. That there is no detriment or harm arising from the aims and activities.

Financial review

Sales of fruit and vegetables in 2022 were £45,960 (2021: £30,900), other income increased in 2022 to £2,180 (2021: £318). The services provided by CFE are well established in East London and have gained a good reputation within the community. We continue to strive to improve the quality of the services we provide, especially to frontline organisations.

The services provided by CFE can be classified as preventative which is the remit of Regional Public Health bodies, however, as we do not receive funding from them, in order to generate earned income we deliver a range of income generating services which contributes towards our running costs to enable us to fulfil our mission in one of the most economically deprived areas in London. Moreover. we continue to rely on donations and sponsorship from organisations such as: Tate & Lyle Sugars, ExCeL London and London City Airport to help cover shortfalls.

During the year CFE made a loss of £21,183 in 2022 (Net Income in 2021 was £3,113) which was due to: (i) reduction in donations from sponsors and (ii) reduction of grants given and being unsuccessful in our grant applications (iii) loss of business from schools and community organisations that have traditionally supported us. This shortfall was covered by our overdraft facility.

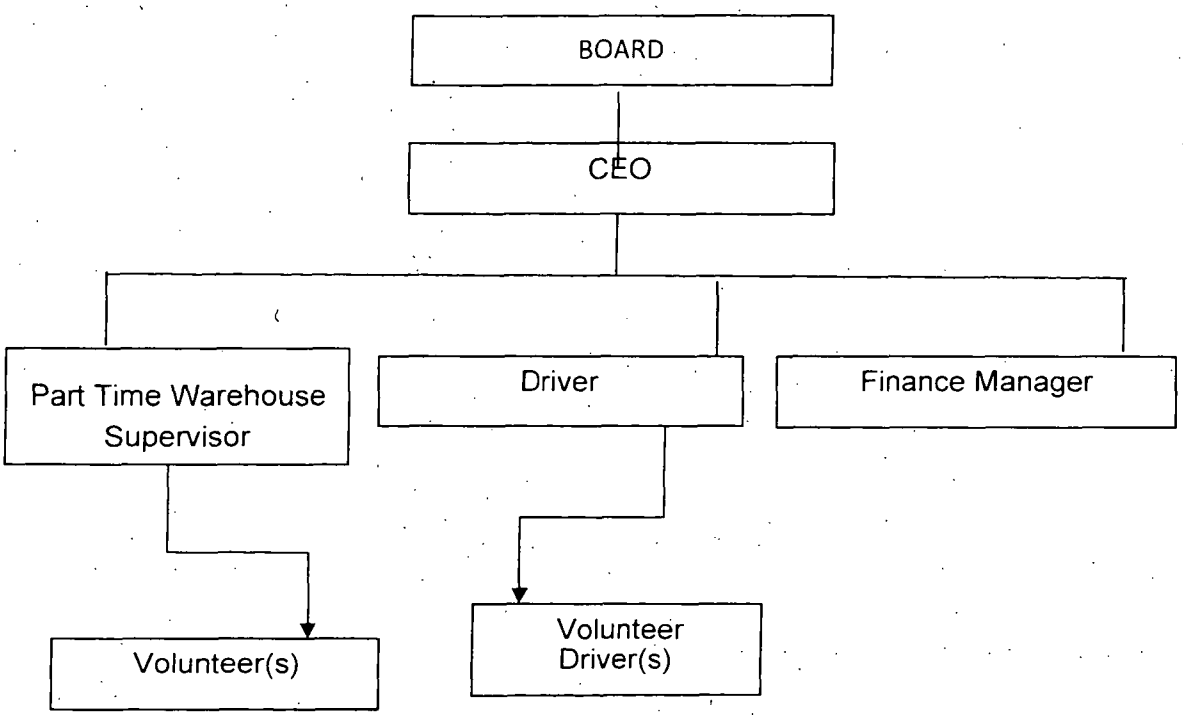
Structure, governance and management

Governing Document

Community Food Enterprise Limited (CFE) is a registered charity with its headquarters in the London Borough of Newham, East London, founded in 2002 by members of the local community; CFE was incorporated as a limited liability company in June 2003 and granted charitable status in September 2006.

CFE Organisational Structure

Community Food Enterprise Ltd - Organization Structure 01/04/2022



The Trustees, who are also the directors for the purpose of company law, who served during the year, were:
Verlyn Monro (Appointed on 04 January 2022)
Keith Murray (Appointed on 28 October 2013)
Eric Samuel (Appointed on 18 December 2018)
None of the Trustees has any beneficial interest in the company. All the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Recruitment and Appointment of Board Members:

The trustees are appointed for an unspecified period. Trustees selection and appointment is based on the need for CFE to have the necessary financial, legal and other skills and experience to best advise the charity, in particular in determining and monitoring its policies.

Board Member Induction and Training

When new trustees are appointed, they will undergo an induction meeting to meet key employees and other trustees of CFE and to be briefed on their legal obligations under charity law. Their induction will also include a session to familiarise them with the content of CFE's constitution, the way in

which the Board operates, including decision making processes, CFE's business plan and recent financial performance of the charity.

The trustees are also directors and are primarily responsible for direction and policy, including strategy, planning and evaluation.

The day-to-day management of the company and its' key service area is the responsibility of the Chief Executive Officer and his management team.

Independent Examiner:
Our Trustees appointed Glory Community Accounting Services to act as an Independent Examiner and it is approved by the board.

Reference and Administrative Information:

Trustees:
The members who served during the year ended 31 March 2022.

Verlyn Munro	(Trustee)
Keith Murray	(Trustee)
Eric Rawle Samuel	(Secretary/Director)

Registered Office: Unit 4A
Thameside Industrial Estate
Factory Road
London
E16 2HB

Company Number: 04790571

Charity Number: 1116006

Bankers: Natwest Bank Plc
37 High Street North
East Ham
London
E6 1HS

Independent Examiners: Glory Community Accounting Services
318 Barking Road
Plaistow
London
E13 8HL

Board Members Responsibilities

Company law requires the Board Members to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the Board Members should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the company will continue on that basis

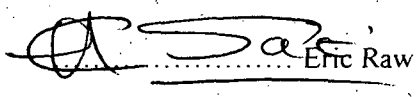
The Board Members is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Board Members are also responsible 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 Board Members who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report, in the case of each Member:

- so far as the Board is aware, there is no relevant audit information of which the company's auditors are unaware ; and
- as the directors of the company we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

This Report has been prepared in accordance with the Company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small Companies.

Approved by the Trustees and signed on their behalf by:



Eric Rawle Samuel Date 22/12/22

Independent Examiners Report to the Members of Community Food Enterprise Limited

I report on the attached Financial Statements for the year ended 31 March 2022, which are set on pages 9 to 15 and have been prepared on an accrual basis.

Respective responsibilities of Management Committee and Examiner:
The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement:
My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement:
In connection with my examination, no matter has come to my attention to indicate that:

- accounting records have not been kept in accordance with section 386 of the Companies Act 2006
- the accounts do not accord with such records
- where accounts are prepared on a accrual basis, whether they fail to comply with relevant accounting requirements under section 396 of the Companies Act 2006, or are not consistent and with the Charities SORP (FRS102)
- any matter which the examiner believes should be drawn to the attention of the reader to gain a proper understanding of the accounts.

Hasina Jahan (DFT, M Com, MAAT,MBA)
Glory Community Accounting Services
318 Barking Road
Plaistow
London
E13 8HL

Glory Community Accounting Services
318 Barking Road
Plaistow
London E13 8HL

Date: 22/12/22

Community Food Enterprise Limited

Statement of Financial Activities

For the year ended 31 March 2022

	Notes	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
Income		£	£	£	£
Income from Charitable Activities	2	309	35,671	35,980	52,269
Income from other Activities	3	50,659	-	50,659	34,056
Total Income		**50,968**	**35,671**	**86,639**	**86,325**
Expenditure					
Expenditure on Charitable Activities	4	73,263	33,937	107,200	83,212
Total Expenditure		**73,263**	**33,937**	**107,200**	**83,212**
Net Income / (Expenditure)		**(22,295)**	**1,734**	**(20,561)**	**3,113**
Total Funds brought forward		20,787	85	20,872	17,759
Total Funds carried forward		**(1,508)**	**1,819**	**311**	**20,872**

The Company's Income and Expenditures all relate to continuing activities.

Movements in reserves and all recognised gains and losses are shown above.

Community Food Enterprise Limited

Balance Sheet as at 31March 2022

	Notes	2022	2021
		£	£
Fixed Assets			
Tangible Assets	9	1,875	3,750
Current Assets			
Cash at bank and in hand		8,241	25,963
Debtors	7	578	4,249
Creditors: *amounts falling due within one year*	8	(10,382)	(13,090)
Net Current Assets		(1,564)	17,122
Net Assets		**311**	**20,872**

The Funds of the Charity	2022	2021
	£	£
Unrestricted Funds	(1,508)	20,787
Restricted Funds	1,819	85
Total Charity Funds	**311**	**20,872**

For the year ended 31 March 2022 the Company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts;
- these accounts have been prepared in accordance with the provision's applicable to companies subject to the small companies' regime.

Approved by the Board of Trustee's and signed on their behalf by:

.....Eric Samuel (Director / Chair) Date: 22/12/22

Community Food Enterprise Limited

Notes to the Financial Statements for the year ended 31 March 2022

1. Accounting Policies

(a) Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordane with the Charities SORP(FRS 102)' Accounting and Reporting by Charities; Statement of Recommended Practice applicable to charities preparing their accounts accordance with the Financial Reporting Standards 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 (FRS 102) and the Companies Act 2006. Community Food Enterprise Limited 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 note(s).

(b) Going Concern

The accounts are prepared on a going concern basis.

© Statenment of cash flows

The Trustees have taken advantage of the exemption in SORP FRS 102 from including a cash flow statement in the financial statements on the grounds that the charitable company is small.

(d)Funds

Restricted funds

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund when incurred. Designated funds these are general funds setaside to cover the value of fixed assets used by the charity and therefore, not available for use in the charity's activities.

Unrestricted Funds

Unrestricted Funds these are general funds available for use in furtherance of the charity's activities at the discreation of the trustees.

(e)Incoming Resources

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount canbe quantified with reasonable accuracy. The following specific policies are applied to particular categories of income: Voluntary income received by way pf donations and gifts is included in the SOFA in full when receivable. Intangible income is recognised as an incoming resource when the provider of the service has incurred a financial cost. Volunteer time isnot included in the financial statements. Revenue grants are credited to th SOFA when received or receivable, whichever is the earlier, unless they relate to a apecific future period, in which case they are deferred. Donated goods and services are included at the value to the charity where this can be quantified. An equal amounts is included in expenditure based on the nature of the goods and services.

Community Food Enterprise Limited

Notes to the Financial Statements for the year ended 31 March 2022

(f) Donated Services and Faclities

Donated services or facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that the economic benefit can be measured reliably. On receipt, donated services and facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or faclities of rquivalent economic benefit on the openmarket; a corresponding amount is then recognised in expenditure in the period of receipt.

(g) Resources expended

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure: All expenditure is accounted for on an accrual basis.

(h) Taxation

Community Food Enterprise is a registered charity and therefore no liablility to corporation tax on these accounts under Section 505 ICTA 1988.

(i) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities.
Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice.

(j) Charitable activities

(The expenditure on charitable activities includes grants made, governance costs and of support costs as shown in note.

(k) Pensions

Employees of the charity are entitled to join a work place pension scheme which is funded by contributions from employee and employer or alternatively they may have opted to join the group money purchase defined contribution pension scheme.

(l) Tangible Fixed Assets

Tangible fixed assets other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets , less their estimated residual value over their expected useful lives on the following basis:

Computer equipment	33.33%	Straight line
Motor Vehicles	25%	Straight line

(m) Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving items, Cost includes all direct costs and an appropriate propportion of fixed and variable overheads.

(n) Operating lease

Costs of operating leases are charged to the Statement of Financial Activities on a straghit line basis over the lease item.

2. Income from Charitable Activities	Unrestricted Funds	Restricted Funds	Total **2022**	Total **2021**
	£	**£**	**£**	**£**
Excel London	-	10,000	10,000	10,000
Royal Docks Trust	-	17,472	17,472	17,472
Tate & Lyle Sugars	-	5,000	5,000	5,000
CAF - Charity Aid Foundation	-	1,541	1,541	911
Neighbourly	-	1,658	1,658	400
Just Giving	309	-	309	944
Awards for All	-	-	-	9,292
Community Grants Newham	-	-	-	500
LENDLEASE Europe	-	-	-	1,500
London City Airport Community Fund	-	-	-	6,250
Total	**309**	**35,671**	**35,980**	**52,269**

3. Income from other Activities	Unrestricted Funds **£**	Restricted Funds **£**	Total **2022** **£**	Total **2021** **£**
Health & well Being:				
Distribution	45,960	-	45,960	30,900
Social outlets / Other Income	2,180	-	2,180	318
Donation	1,569	-	1,569	2,838
Sale of Assets	950	-	950	-
Total	**50,659**	**-**	**50,659**	**34,056**

Community Food Enterprise Limited

Notes to the Financial Statements for the year ended 31 March 2022

4. Expenditure on Charitable Activities	Unrestricted Funds	Restricted Funds	Total **2022**	Total **2021**
	£	**£**	**£**	**£**
Staff costs (Salary, PAYE, NI)	33,005	16,503	49,508	40,848
Goods purchased	25,408	12,704	38,112	22,851
Support & Governance Costs (Notes 5)	2,030	-	2,030	1,000
Postage / Printing / Stationery	-	106	106	1,647
Software expenses	1,524	-	1,524	2,850
Motor expenses	5,186	2,593	7,779	8,644
Insurance	-	712	712	1,024
Equipment hire / rental	2,628	-	2,628	105
Repair & Maintenance	496	-	496	231
Telephone / Internet	-	1,148	1,148	-
Cleaning expenses	103	-	103	-
Professional fees	-	126	126	530
Depreciation expenses	2,183	-	2,183	1,875
Porterage / Barrier charge	303	-	303	172
Travel expenses	-	46	46	78
Bank charges	396	-	396	526
Sundry expenses	-	-	-	-
Heat & Light	-	-	-	771
Volunteer expenses	-	-	-	60
Total	**73,263**	**33,937**	**107,200**	**83,212**

5. Support & Governance Costs	**2022**	**2021**
	£	**£**
Accountancy & I Examiner's fees	1,200	1,000
Payroll expenses	430	-
Legal fees	400	-
Total	**2,030**	**1,000**

Community Food Enterprise Limited

Notes to the Financial Statements for the year ended 31 March 2022

6. Trustees' Emoluments and related Party Transactions

EricSamuel, a Trustee, received a salary of £6,000(2022: £6000) during the year for his role as CEO.

7. Debtors	2022	2021
	£	£
Debtors	578	4,249
Total	**578**	**4,249**

8. Creditors & Accruals	2022	2021
	£	£
Accountancy & I Examiner's fees	1,200	1,000
Social Security and Taxes, Pension	6,444	7,340
Trade Creditors	2,738	3,141
Accruals & deferred Income	-	1,609
Total	**10,382**	**13,090**

9. Fixed Assets	2022	2021
	£	£
Cost as at 1 April 2021	7,500	7,500
At 31 March 2022	**7,500**	**7,500**
Depreciation		
As at 31 March 2021	3,750	1,875
Charge for the year	1,875	1,875
As at 31 March 2022	5,625	3,750
Net book value as at 31.03.2022	**1,875**	**3,750**

COMMUNITY FOOD ENTERPRISE LIMITED

England & Wales - Charity number 1116006

Accounts

Community Food Enterprise Limited

(Company No. 04790571)

(Charity No. 1116006)

Board of Trustee's Report and Financial Statements

For the year ended 31 March 2021

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1. Board of Trustee's Report	1 - 7
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Our Aim
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Our Mission and Values
Our mission is to work in partnership with the diverse communities of East London, and nationally with organisations that are doing similar work as us, to ensure that everyone in our community has the right not just to food, but the right food - access to food is a right, not a privilege. The food we consume should be safe, nutritious, affordable, accessible and culturally acceptable.

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- purchasing/delivering produce
- administration support e.g. preparing weekly price list

Without the work of our CSS unit, organisations we currently support will not be able to sustain their projects and vulnerable member of our community will suffer.

(iii) Healthy Schools (Breakfast Clubs/Fruit Tuck Shops): The government's National School Fruit scheme provides one piece of fruit each school day to all children in Key Stage 1 (4 - 6 years old) attending state schools. At CFE, we support Key Stage 2 pupils (7-11 years old) by providing schools with a weekly delivery of fresh fruit for their Tuck Shops. We also supply primary and secondary schools with grocery provision for their breakfast clubs.

2. INCOME GENERATING ACTIVITIES

(v) WORKPLACE HEALTH: To Improve the health and wellbeing of employees, CFE offers a daily delivery of fresh fruits directly to employers' workplace. Research has Shown that eating fresh fruits regularly provides the following benefits:

- Improve the health and wellbeing of employees
- Motivate staff
- Improve morale and job satisfaction
- Increase productivity
- Reduce staff absentees as a result of a healthier workforce

Our Impact

England experienced lockdowns between 1st April 2020 and 31st March 2021, and as CFE's staff and volunteers were classified as frontline workers, this enabled them to deliver services to the organisations listed below:

(i) Community Support services

Organisation (s)	No. of beneficiaries per annum
Girl of Sandwich	340
St Hilda's Food Coop	1,564
East End Homes	705
Christ Church	540
Ambition Aspire Achieve	343
Total	3,492

(ii) Healthy Schools (Breakfast Clubs/Fruit Tuck Shops/Fruit & Veg. buying services): The following projects received serviced from 20 March 2020 until April 2021:

Newtec Nurseries	780
Central Park Junior School	2,050
Total	2,830

(iii) Workplace Health: East London Business Alliance and London City Airport (LCY) Were closed between 30st March 2020 and 1st April 2021, however they authorised CFE to continue buying fruits for them and redistributing it to community organisations.

LCY	22,596
ELBA	2,100
Total	24,696

(iv) Surplus Food

Financial Year 2020-2021	No: Deliveries	Qty. of food redistributed (Kg)	Equivalent number meals	Month (%)
APRIL 2020	44	5720	11440	4%
MAY 2020	57	3505	7010	2%
JUNE 2020	110	31831	63662	21%
JULY 2020	44	3596	7192	2%
AUGUST 2020	75	13560	27120	9%
SEPTEMBER 2020	89	18830	37660	12%
OCTOBER 2020	51	9719	19438	6%
NOVEMBER 2020	99	15867	31734	10%
DECEMBER 2020	90	15286	30572	10%
JANUARY 2021	70	7382	14764	5%
FEBRUATY 2021	78	12145	24290	8%
MARCH 2021	114	17685	35370	11%
TOTAL	**921**	**155126**	**310252**	**100%**

April 2020 to March 2021				
Borough(s)	No: Deliveries	Qty. of food redistributed (Kg)	Equivalent number meals	% Redistributed per borough
Newham	595	101515	203030	65%
Tower Hamlets	239	23963	47926	15%
Havering	2	56	112	0%
LB Redbridge	57	6009	12018	4%
Waltham Forest	28	23583	47166	15%
			0	
Total	**921**	**155126**	**310252**	**100%**

Plans for the future

Our plans from April 2021 to March 2022 include:

1. Working with our new Landlords, Projekt (www.thisisprojekt on the refurbishment of our Warehouse where we are located.

2. Seek funding for new vehicles to comply with the Mayor of London Ultra Low Emission Zone (ULEZ) scheme which comes into operation on 25th October 2021

3. Work with the Royal Docks Team to identify new opportunities and partners in the Royal Docks catchment area.

4. Meet with our current partners/sponsors at least once a month to brief them on developments and get their input on new business ideas/suggestions so that we could incorporate them into the development of the project.

5. Work more closely with organisations such as Business in the Communities to seek help in identifying partners who could help us to identify sources of food that is surplus to requirement and transport same to our warehouse in London.

6. Host a minimum of 1 corporate volunteering day per month at our warehouse with East London Business Alliance from October 2021.

7. Develop our relationship with students from our local universities and get them involved in the development of the project.

8. Continue to use CFE's infrastructure to support local charities.

9. Promote strategic collaboration and partnership work with local organisations tackling food poverty.

10. Secure the services of a Bid Writer/Fundraiser on a pro bono basis.

11. Hold fundraising events to generate incomes to support our social project as well as generating funds for new vehicles.

Risk Management

The Trustees have assessed the major strategic, business and operational risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Reserve policy

The aim of the reserve policy is to cover the main financial and operating risks in order to sustain the charity. The nature of CFE's funding is such that it is unpredictable from year to year and subject to delay. We are therefore working towards a reserve, which will cover operating costs and other liabilities for at least a three months period. The charity must keep under review our risks and liabilities and identify what is an appropriate period to ensure that the amount of reserves is adequate.

Public Benefit Statement

The sections of this report above entitled "Aims" and "Achievements and Performance" sets out Community Food Enterprise's objectives and reports on the activity and successes in the year ending 31st March 2021 as well as explaining the plans for the current financial year. Community Food Enterprise work benefits individuals and the community.

The trustees have considered this matter and concluded:

1. That the aims of the organisation continue to be charitable;
2. That the aims and the work done give identifiable benefits to the charity sector and both indirectly and directly to individuals in need;
3. That the benefits are for the public, are not unreasonably restricted in any way and certainly not by ability to pay, and;
4. That there is no detriment or harm arising from the aims and activities.

Financial review

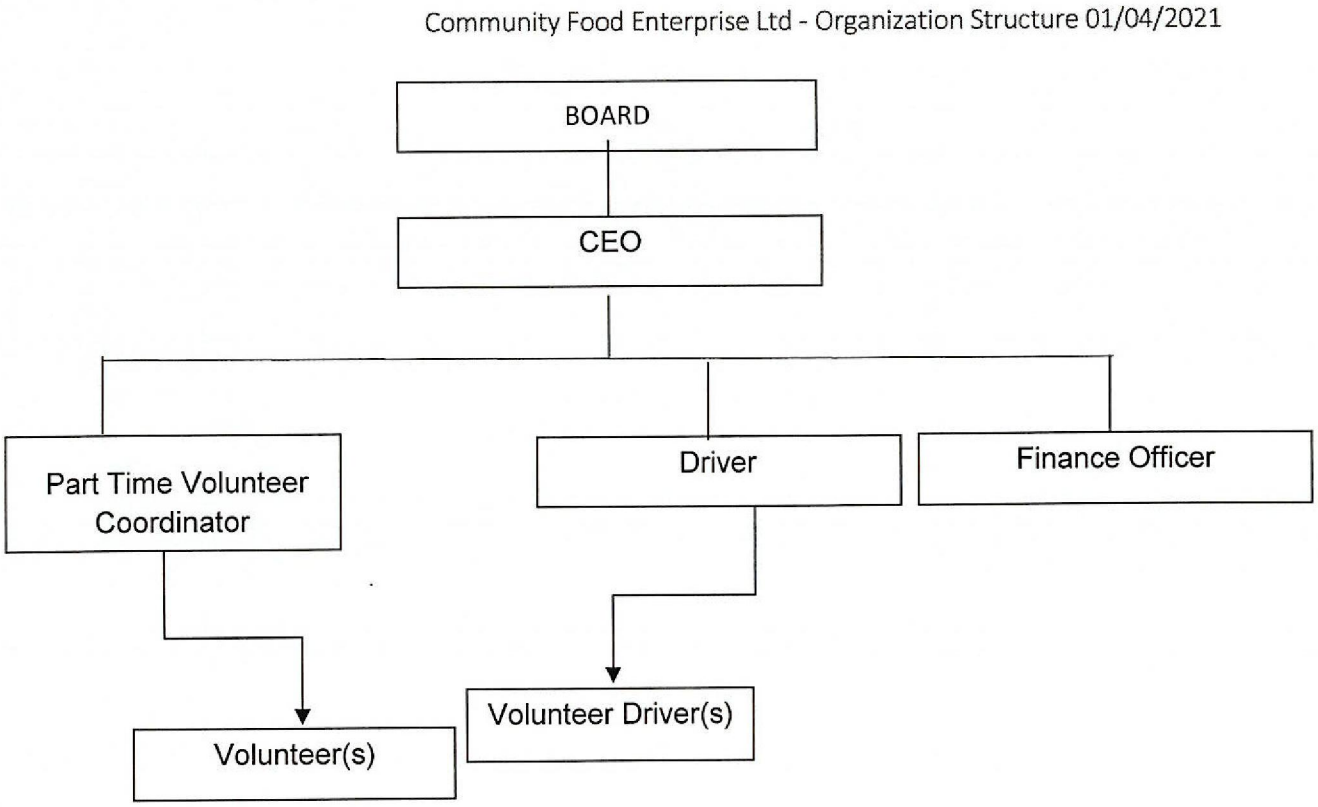
As a result of the pandemic and measures implemented by the government to curtail same, Sales of fruit and vegetables in 2021 were £30,900 (2020: £72,114), other income decreased in 2021 to £318 (2020: £2,999). The services provided by CFE are well established in East London and have gained a good reputation within the community. We continue to strive to improve the quality of the services we provide, especially to frontline organisations.
The services provided by CFE can be classified as preventative which is the remit of Regional Public Health bodies, however, as we do not receive funding from them, in order to generate earned income we deliver a range of income generating services which contributes towards our running costs to enable us to fulfil our mission in one of the most economically deprived areas in London. Moreover, we continue to rely on donations and sponsorship from organisations such as: Tate & Lyle Sugars, ExCeL London and London City Airport to help cover shortfalls.

CFE however made a Net Income of £3,113 in 2021, which was due to a grant received from Royal Docks Trust.

Structure, governance and management

Governing Document
Community Food Enterprise Limited (CFE) is a registered charity with its headquarters in the London Borough of Newham, East London, founded in 2002 by members of the local community; CFE was incorporated as a limited liability company in June 2003 and granted charitable status in September 2006.

CFE Organisational Structure



The Trustees, who are also the directors for the purpose of company law, who served during the year, were:
Eric Samuel
Keith Murray
None of the Trustees has any beneficial interest in the company. All the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Recruitment and Appointment of Board Members:
The trustees are appointed for an unspecified period. Trustees selection and appointment is based on the need for CFE to have the necessary financial, legal and other skills and experience to best advise the charity, in particular in determining and monitoring its policies.

Board Member Induction and Training
When new trustees are appointed, they will undergo an induction meeting to meet key employees and other trustees of CFE and to be briefed on their legal obligations under charity law. Their induction will also include a session to familiarise them with the content of CFE's constitution, the way in which the Board operates, including decision making processes, CFE's business plan and recent financial performance of the charity.

The trustees are also directors and are primarily responsible for direction and policy, including strategy, planning and evaluation.

The day-to-day management of the company and its' key service area is the responsibility of the Chief Executive Officer and his management team.

Independent Examiner:
Our Trustees appointed Glory Community Accounting Services to act as an Independent Examiner and it is approved by the board.

Reference and Administrative Information:

Trustees:

The members who served during the year ended 31 March 2021.

Eric Samuel..... (Secretary/ Chair)

Keith Murray..... (Trustee)

Registered Office: Unit 4A
Thameside Industrial Estate
Factory Road
London
E16 2HB

Company Number: 04790571

Charity Number: 1116006

Bankers: Natwest Bank Plc
37 High Street North
East Ham
London
E6 1HS

Independent Examiners: Glory Community Accounting Services
318 Barking Road
Plaistow
London
E13 8HL

Board Members Responsibilities

Company law requires the Board Members to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the Board Members should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent ; and
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the company will continue on that basis

The Board Members is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Board Members 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 Board Members who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report, in the case of each Member:

- so far as the Board is aware, there is no relevant audit information of which the company's auditors are unaware ; and
- as the directors of the company we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

This Report has been prepared in accordance with the Company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small Companies.

Approved by the Trustees and signed on their behalf by:

..... Eric Samuel MBE (Director / Chair) Date. 07/10/21

Independent Examiners Report to the Members of Community Food Enterprise Limited

I report on the attached Financial Statements for the year ended 31 March 2021, which are set on pages 9 to 15 and have been prepared on an accrual basis.

Respective responsibilities of Management Committee and Examiner:
The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement:
My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement:
In connection with my examination, no matter has come to my attention to indicate that:

- accounting records have not been kept in accordance with section 386 of the Companies Act 2006
- the accounts do not accord with such records
- where accounts are prepared on a accrual basis, whether they fail to comply with relevant accounting requirements under section 396 of the Companies Act 2006, or are not consistent and with the Charities SORP (FRS102)
- any matter which the examiner believes should be drawn to the attention of the reader to gain a proper understanding of the accounts.

Hasina Jahan (DFT, M Com, MAAT,MBA)
Glory Community Accounting Services
318 Barking Road
Plaistow
London
E13 8HL

Glory Community Accounting Services
318 Barking Road
Plaistow
London E13 8HL

Date: 07/10/21

Community Food Enterprise Limited

Statement of Financial Activities

For the year ended 31 March 2021

	Notes	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
Income		£	£	£	£
Income from Charitable Activities	2	3,782	51,325	55,107	63,618
Income from other Activities	3	31,218	-	31,218	75,113
Total Income		**35,000**	**51,325**	**86,325**	**138,731**
Expenditure					
Expenditure on Charitable Activities	4	31,972	51,240	83,212	117,412
Total Expenditure		**31,972**	**51,240**	**83,212**	**117,412**
Net Income / (Expenditure)		**3,028**	**85**	**3,113**	**21,319**
Total Funds brought forward		17,759	-	17,759	(3,560)
Total Funds carried forward		**20,787**	**85**	**20,872**	**17,759**

The Company's Income and Expenditures all relate to continuing activities.

Movements in reserves and all recognised gains and losses are shown above.

Community Food Enterprise Limited

Balance Sheet as at 31March 2021

	Notes	2021 £	2020 £
Fixed Assets			
Tangible Assets	9	3,750	5,625
Current Assets			
Cash at bank and in hand		25,963	24,084
Debtors	7	4,249	3,306
Creditors: amounts falling due within one year	8	(13,090)	(15,256)
Net Current Assets		17,122	12,134
Net Assets		**20,872**	**17,759**

The Funds of the Charity	2021 £	2020 £
Unrestricted Funds	20,787	17,759
Restricted Funds	85	-
Total Charity Funds	**20,872**	**17,759**

For the year ended 31 March 2021 the Company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:
- the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts;
- these accounts have been prepared in accordance with the provision's applicable to companies subject to the small companies' regime.

Approved by the Board of Trustee's and signed on their behalf by:

.....Eric Samuel (Director / Chair) Date: 07/10/21

Community Food Enterprise Limited

Notes to the Financial Statements for the year ended 31 March 2021

1. Accounting Policies

(a) Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordane with the Charities SORP(FRS 102)' Accounting and Reporting by Charities; Statement of Recommended Practice applicable to charities preparing their accounts accordance with the Financial Reporting Standards 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 (FRS 102) and the Companies Act 2006. Community Food Enterprise Limited 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 note(s).

(b) Going Concern

The accounts are prepared on a going concern basis.

© Statenment of cash flows

The Trustees have taken advantage of the exemption in SORP FRS 102 from including a cash flow statement in the financial statements on the grounds that the charitable company is small.

(d)Funds

Restricted funds

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund when incurred. Designated funds these are general funds setaside to cover the value of fixed assets used by the charity and therefore, not available for use in the charity's activities.

Unrestricted Funds

Unrestricted Funds these are general funds available for use in furtherance of the charity's activities at the discreation of the trustees.

(e)Incoming Resources

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount canbe quantified with reasonable accuracy. The following specific policies are applied to particular categories of income: Voluntary income received by way pf donations and gifts is included in the SOFA in full when receivable. Intangible income is recognised as an incoming resource when the provider of the service has incurred a financial cost. Volunteer time isnot included in the financial statements. Revenue grants are credited to th SOFA when received or receivable, whichever is the earlier, unless they relate to a apecific future period, in which case they are deferred. Donated goods and services are included at the value to the charity where this can be quantified. An equal amounts is included in expenditure based on the nature of the goods and services.

(f) Donated Services and Faclities

Donated services or facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that the economic benefit can be measured reliably. On receipt, donated services and facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or faclities of rquivalent economic benefit on the openmarket; a corresponding amount is then recognised in expenditure in the period of receipt.

(g) Resources expended

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure: All expenditure is accounted for on an accrual basis.

(h) Taxation

Community Food Enterprise is a registered charity and therefore no liablility to corporation tax on these accounts under Section 505 ICTA 1988.

(i) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities.
Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice.

(j) Charitable activities

(The expenditure on charitable activities includes grants made, governance costs and of support costs as shown in note.

(k) Pensions

Employees of the charity are entitled to join a work place pension scheme which is funded by contributions from employee and employer or alternatively they may have opted to join the group money purchase defined contribution pension scheme.

(l) Tangible Fixed Assets

Tangible fixed assets other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets , less their estimated residual value over their expected useful lives on the following basis:

Computer equipment	33.33%	Straight line
Motor Vehicles	25%	Straight line

(m) Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving items, Cost includes all direct costs and an appropriate propportion of fixed and variable overheads.

(n) Operating lease

Costs of operating leases are charged to the Statement of Financial Activities on a straghit line basis over the lease item.

2. Income from Charitable Activities	Unrestricted Funds **£**	Restricted Funds **£**	Total **2021** **£**	Total **2020** **£**
The National Lottery Community Fund / Awards for All	-	9,292	9,292	5,382
Excel London	-	10,000	10,000	10,000
London City Airport Community Fund	-	6,250	6,250	2,860
Royal Docks Trust	-	17,472	17,472	25,116
Tate & Lyle Sugars	-	5,000	5,000	-
CAF - Charity Aid Foundation	-	911	911	-
Community Grants Newham	-	500	500	-
Neighbourly	-	400	400	-
Just Giving	943	-	943	-
LENDLEASE Europe	-	1,500	1,500	-
Donation	2,838	-	2,838	5,260
Garfield Weston Foundation	-	-	-	15,000
Total	**3,782**	**51,325**	**55,107**	**63,618**

3. Income from other Activities	Unrestricted Funds **£**	Restricted Funds **£**	Total **2021** **£**	Total **2020** **£**
Health & well Being:				
Distribution	30,900	-	30,900	72,114
Social outlets / Other Income	318	-	318	2,999
Total	**31,218**	**-**	**31,218**	**75,113**

Community Food Enterprise Limited

Notes to the Financial Statements for the year ended 31 March 2021

4. Expenditure on Charitable Activities	Unrestricted Funds	Restricted Funds	Total **2021**	Total **2020**
	£	**£**	**£**	**£**
Staff costs (Salary, PAYE, NI)	-	40,848	40,848	35,399
Goods purchased	19,451	3,400	22,851	80,233
Support & Governance Costs (Notes 5)	1,000	-	1,000	1,780
Postage / Printing / Stationery	-	1,647	1,647	-
Software expenses	2,850	-	2,850	-
Motor expenses	5,762	2,881	8,644	-
Insurance	-	1,024	1,024	-
Equipment hire / rental	105	-	105	-
Repair & Maintenance	231	-	231	-
Heat & Light	-	772	772	-
Professional fees	-	530	530	-
Depreciation expenses	1,875	-	1,875	-
Porterage / Barrier charge	172	-	172	-
Volunteer expenses	-	60	60	-
Travel expenses	-	78	78	-
Bank charges	526	-	526	-
Total	**31,972**	**51,240**	**83,212**	**117,412**

5. Support & Governance Costs	**2021**	**2020**
	£	**£**
Accountancy & I Examiner's fees	1,000	1,780
Total	**1,000**	**1,780**

Community Food Enterprise Limited

Notes to the Financial Statements for the year ended 31 March 2021

6. Trustees' Emoluments and related Party Transactions

EricSamuel, a Trustee, received a salary of £6,000(2020: £6000) during the year for his role as CEO.

7. Debtors	**2021**	**2020**
	£	**£**
Debtors	4,249	3,306
Total	**4,249**	**3,306**

8. Creditors & Accruals	**2021**	**2020**
	£	**£**
Accountancy & I Examiner's fees	1,000	-
Social Security and Taxes, Pension	7,340	9,898
Trade Creditors	3,141	4,358
Accruals and deferred Income	-	1,000
Total	**11,481**	**15,256**

9. Fixed Assets	**2021**	**2020**
	£	**£**
Cost as at 1 April 2020	7,500	7,500
At 31 March 2021	**7,500**	**7,500**
Depreciation		
As at 31 March 2020	1,875	-
Charge for the year	1,875	1,875
As at 31 March 2021	3,750	1,875
Net book value as at 31.03.2021	**3,750**	**5,625**