

REGISTERED CHARITY NUMBER: 1149627

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 November 2022
for
Around Again**

The Junction
100 Chapelhouse Road
Chelmsley Wood
Birmingham
B37 5HA

Around Again

**Contents of the Financial Statements
for the Year Ended 30 November 2022**

	Page
Contents of the Financial Statements	1
Report of the Trustees	2 - 5
Report of the Independent Examiner	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 - 13

Around Again

Report of the Trustees for the Year Ended 30 November 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 November 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To relieve need, hardship or distress by the provision of food, clothing, toys, books, furniture and other household accessories to those in need. In particular to those in the area of North Solihull and surrounding areas.

To advance education, training or retraining, particularly among unemployed people, and providing unemployed people with work experience in the area of North Solihull and surrounding areas.

To advance any charitable purpose for the benefit of the public in the area of North Solihull and surrounding areas.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Trustees have had regard to the Charity Commission's guidance on public benefit.

Following the opening of the Social Supermarket in April 2019, a formalised referral system was launched and accessed by multi-agency services in Solihull. This included Social Care, CAB, Solihull Community Housing, Health Services and Schools.

Partnership with Colebridge Trust continues, and people accessing the Social Supermarket can take up opportunities offered by Colebridge to help improve their health, wellbeing and personal independent sustainability.

Around Again has continued to work with other local charities such as the Lions and the Rotary Club and has become a core member of the Solihull Foodbank Network, which is aimed at working collaboratively with other emergency food providers to ensure food is reaching the most vulnerable members of the community.

Around Again is primarily staffed by volunteers, which has allowed funding to be directed to purchasing more food during the pandemic and now the cost of living crisis. As such, Around Again continues to operate as a mixed food bank and social supermarket model, providing good quality, nutritious and larger food parcels for those experiencing food poverty.

We have successfully secured funding to work with in-patients from a local mental health institution to grow fruit and vegetables in our community garden, increasing the amount of fresh, homegrown produce contained in food parcels.

Around Again

Report of the Trustees for the Year Ended 30 November 2022

FUTURE PLANS

Due to the onset of the coronavirus pandemic in March 2020, we were unable to develop the plans outlined in our previous report (Dec 2018 – November 2019).

The referral system which enabled people to access food supplies at a small cost for three visits was suspended, due to changing needs and restriction of social distancing and money exchange. The suspension of any charge for food and essential supply packages remains but we have increased our direct support employment, budgeting and wellbeing support.

During this year the number of families supported through food and essential supplies has reached 1190 with people being able to self-refer to overcome some of the barrier to accessing support that some families are facing, for example where they do not feel comfortable disclosing personal finances to support agencies such as Social Services.

Around Again has been identified as a charity that is highly regarded by funding organisations as well as those who need its services and therefore have been approached about future plans to lead work around further developing the Solihull Food Bank Network.

The Charity will revert to the future plans set out in the previous report when the ongoing restrictions are lifted and will develop further collaborative working with similar charities and organisations such as Local authorities and Parish Councils.

The approach taken by the charity to recruit and appoint new charity trustees is:

- the Trustees may at any time co-opt a member who is qualified to be appointed as a Co-opted Trustee and will then take office.
- each Trustee, including those co-opted in the preceding year, will step down and be available for election and re-appointment as a Trustee at each AGM. Any member may be proposed for election and appointment as a Trustee at each AGM.

FINANCIAL OVERVIEW

The charity has maintained its level of grants and donations this year, enabling it to continue its activities and provide wider support across the borough. Income exceeded expenditure by £25,317 and reserves at the year end stood at £68,686.

Reserves Policy

The trustees have adopted a reserves policy of maintaining between 3 and 6 months running costs within general unrestricted reserves. Based on the running costs for the financial year being reported reserves are expected to cover approximately 3 months running costs.

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe no material uncertainties exist. The trustees have considered the level of funds held and expected level of income and expenditure for 12 months from authorising these financial statements.

Around Again

**Report of the Trustees
for the Year Ended 30 November 2022**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Around Again is a Charitable Incorporated Organisation (CIO) which was incorporated on 6 November 2012. It is governed by its Constitution and by the provisions of the Charities Act 2016. Our Charity registration number is 1149627.

Organisational structure

The administration of the Trust is effected by a Management Committee, which is appointed by the Trustees and meets regularly. This committee implements and monitors the matters of policy determined by the Trustees.

Key management remuneration

The board of directors, who are the charity's trustees comprise the key management personnel of the charity, in charge of directing, controlling, and operating the charity on a daily basis. No directors were remunerated for services provided to the charity for this reporting period.

Risk Management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. A review of the major risks has been carried out and no additional actions found necessary.

Data Protection

In response to the new European General Data Protection Regulation which came into effect in May 2018 and in keeping with most other organisations, all relevant policies and processes have been reviewed carefully to ensure compliance and all personal data records are managed accordingly. The Trustees maintain an ongoing review of these matters and take the issue of personal data protection very seriously. Anyone wishing to request a copy of their personal data, as held by the charity, may contact the Secretary to make a Subject Access Request.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1149627

Registered office

The Junction
100 Chapelhouse Road
Chelmsley Wood
Birmingham
B37 5HA

Around Again

**Report of the Trustees
for the Year Ended 30 November 2022**

REFERENCE AND ADMINISTRATIVE DETAILS - continued

Trustees

Ms S Hewlett
Mr D Dunkley
Mrs D Begg
Mrs D Wilson
Mrs M Carless
Mrs L Harrison

Bankers

Lloyds Bank PLC
Chelmsley Wood
Birmingham
B37 5TS

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are responsible for preparing the report of the trustees and the financial statements in accordance with applicable law and United Kingdom accounting standards (United Kingdom Generally Accepted Accounting Practice).

In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently,
- observe the methods and principles in the Charity SORP,
- make judgements and estimates that are reasonable and prudent,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 25 September 2023 and signed on its behalf by:



Mrs D Wilson
Trustee (Chair)

Around Again

**Independent Examiner's report to the Trustees of Around Again
for the Year Ended 30 November 2022**

I report to the charity trustees on my examination of the accounts of for the Charity for the period ended 30 November 2022 which are set out on pages 7 to 13

Responsibilities and basis of report

As the charity trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the CIO as required by section 130 of
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

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

C Grace

Christine Grace ACA
32 Widney Manor Road
Solihull
B91 3JQ

Around Again

**Statement of Financial Activities
for the Year Ended 30 November 2022
(Incorporating an Income and Expenditure Account)**

		Un- restricted funds	Restricted funds	2021/22 Total funds	2020/21 Total funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	5,810	1,900	7,710	14,050
Charitable activities	4	-	37,500	37,500	45,000
Total income		5,810	39,400	45,210	59,050
EXPENDITURE ON					
Charitable activities	8	14,456	5,437	19,893	65,215
Total expenditure		14,456	5,437	19,893	65,215
Net movement in funds		- 8,646	33,963	25,317	- 6,165
RECONCILIATION OF FUNDS					
	11				
Total funds brought forward		34,058	9,311	43,369	49,534
Transfers between funds		1,850	- 1,850	-	-
Total funds carried forward		27,262	41,424	68,686	43,369

CONTINUING OPERATIONS

The statement of financial activities includes all gains and losses recognised during the year. All incoming resources and resources expended derive from continuing activities.

Around Again

Notes to the Financial Statements for the Year Ended 30 November 2022

1 ACCOUNTING POLICIES

Basis of preparation

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 2015)', 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.

For donations and grants to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation or grant and this requires a level of performance before entitlement can be obtained then the income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

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 costs relating to the category. Where costs cannot be directly attributed to a particular heading they have been allocated to activities on a basis consistent with the use of resources. Expenditure is classified under the following activity headings:

Charitable activities - this comprises the direct costs of activities undertaken to further the purposes of the charity, including grants payable and all associated support costs.

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event where it is probable that there will be an outflow of economic resources to settle the obligation and where creditors can be estimated or measured reliably.

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.

Around Again**Notes to the Financial Statements
for the Year Ended 30 November 2022****2 TRUSTEES REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 November 2022 or the year ended 30 November 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 November 2022 or the year ended 30 November 2021 with the exception of out of pocket expenses relating to activities undertaken by the charity.

3 DONATIONS AND LEGACIES

	Un- restricted Funds £	Restricted Funds £	2021/22 Total £	2020/21 Total £
Donations	5,810	1,900	7,710	14,050

4 CHARITABLE ACTIVITIES

	Un- restricted Funds £	Restricted Funds £	2021/22 Total £	2020/21 Total £
Grants	-	37,500	37,500	45,000
Membership fees	-	-	-	-
	-	37,500	37,500	45,000

5 CONTROLLING INTEREST

The Charitable entity is controlled by its Trustees and governed by its Constitution.

6 STAFF COSTS AND ASSOCIATED EXPENSES

Around Again was able to benefit from one part time members of staff for the year ended 30 November 2022, the total cost of this post was £5,150. Two members of staff was employed for the year ended 30 November 2021 at a cost of £26,159.

The staff were employed by The Colebridge Trust Ltd, a charity supporting the activities of Around Again. The Trust provided additional management and administrative support at no charge to the charity.

7 CREDITORS

	2021/22 Total £	2020/21 Total £
Accrued expenditure	6,922	11,276

Around Again

Notes to the Financial Statements
for the Year Ended 30 November 2022

8 TOTAL EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2021/22 Total £	2020/21 Total £
Accountancy and audit	600	-	600	600
Premises and office costs	1,289	-	1,289	2,856
Depreciation	9,926	-	9,926	11,201
Staffing and associated costs	1,000	4,150	5,150	29,309
Insurance	834	-	834	791
Consultancy	-	-	-	113
Food and essential supplies	-	1,287	1,287	18,109
Travel and volunteer expenses	-	-	-	825
Vehicle running costs	807	-	807	1,363
Training	-	-	-	48
	14,456	5,437	19,893	65,215

9 TANGIBLE FIXED ASSETS

	Social Supermarket Container £	Vehicles £	Fixtures Fittings and Computer £	Total £
Cost				
At 25 November 2021	29,240	2,520	22,312	54,072
Additions	-	-	1,850	1,850
At 30 November 2022	29,240	2,520	24,162	55,922
Depreciation				
At 25 November 2021	11,696	2,520	10,798	25,014
Charge for the year	2,924	-	7,002	9,926
At 30 November 2022	14,620	2,520	17,800	34,940
Net book value at 24 November 2021	17,544	-	11,514	29,058
Net book value at 30 November 2022	14,620	-	6,362	20,982

10 COMMITMENTS

There were no annual operating lease payments that the organisation was committed to paying for the year ended 30 November 2022 or the year ended 24 November 2021.

Around Again**Notes to the Financial Statements
for the Year Ended 30 November 2022****11 MOVEMENT IN FUNDS**

	Balance at beginning of year £	Income £	Ex- penditure £	Transfers between funds £	Balance at end of year £
Unrestricted Funds					
General fund	5,000	5,810	4,530		6,280
Designated Fund	29,058		9,926	1,850	20,982
	34,058	5,810	14,456	1,850	27,262
Restricted Funds:					
Awards for All	-	10,000	-		10,000
SMBC Food and Essential S	9,311	27,500	5,437	- 1,850	29,524
Restricted Donations	-	1,900	-		1,900
					-
					-
	9,311	39,400	5,437	- 1,850	41,424
Total Funds	43,369	45,210	19,893	-	68,686

The General Fund represents unrestricted funds that can be utilised for charitable purposes as determined by the trustees.

The Designated fund represents restricted funds utilised for the purpose of capital expenditure, depreciation is charged against the designated fund for each asset purchased.

The SMBC Food and Essential Supplies grant represents funds from the Local Authority to support the social supermarket to respond to demand, through the purchase of essential supplies, slow cookers and the refurbishment costs of a second container to provide additional storage and a Covid secure space

The restricted donations are donations received for food essential supplies during the year.

The National Lottery Award for All Grant is to provide funding for the community garden, working with local people who have acute mental health needs.

Around Again**Notes to the Financial Statements
for the Year Ended 30 November 2021****12 COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
30 NOVEMBER 2021**

	Un- restricted funds	Restricted funds	2020/21 Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	10,815	3,235	14,050
Charitable activities	-	45,000	45,000
Total income	10,815	48,235	59,050
EXPENDITURE ON			
Charitable activities	36,646	28,569	65,215
Total expenditure	36,646	28,569	65,215
Net movement in funds	- 25,831	19,666	- 6,165
RECONCILIATION OF FUNDS			
Total funds brought forward	44,505	5,029	49,534
Transfer between funds	15,384	- 15,384	-
Total funds carried forward	34,058	9,311	43,369

