

Charity registration number 1187233

AMAZING GRAZE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

AMAZING GRAZE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mrs A Butcher
Mr M Butcher
Mr LM Kelshaw
Mr L Butcher
Ms D Ferrar
Ms R Wamsley

Charity number

1167233

Independent examiner

David Evans FCA
Bishops
1 Croft Court, Plumpton Close
Whitehills Business Park
Blackpool
FY4 5PR

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TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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)".

Objectives and activities

The charity's objects are to relieve poverty particularly but not exclusively amongst homeless people in Blackpool and the surrounding area. The policies adopted in furtherance of these objects are to provide human resources, buildings, facilities and open space for people in need, to provide services together with advocacy, advice and information and there has been no change in these during the year.

The charity operates principally by the provision of meals for the homeless and the provision of a safe space in which to operate.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

A significant activity during the year was the completion of the acquisition and refurbishment of the double decker bus for the Big Red Night Bus project. This has enabled the provision of a safe space to accommodate vulnerable people at night. The trustees are extremely grateful for the generous donations received towards this project. The donors included Rowland Homes, Gikasdon and many others too numerous to mention.

Two additional restricted funds were funded during the period with grants from Groundworks, The Charities Trust, Neighbourly, Cheshire Community and the Community Foundation towards the provision of food and New Philanthropy for tackling hardship.

The trustees were particularly grateful for these grants as the cost of living crisis has impacted the charity in 2 ways by reducing the general donations whilst the need fulfilled by the charity has increased.

Achievements and performance

The trustees are pleased to be able to report further significant growth in the charity during the year as they move towards a more permanent base and the provision of a wider range of activities in support of the homeless and those in need.

Financial review

At the end of the period the charity had unrestricted reserves of £21,251 relating to the core activities of the organisation. Whilst the trustees aim to maintain sufficient reserves to enable the charity to continue to operate for between 3 and 6 months this has become increasingly challenging with the needs of the community becoming more apparent.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

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

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TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Structure, governance and management
The charity is an unincorporated association.

The trustees who served during the year and up to the date of signature of the financial statements were:


Mrs A Butcher
Mr M Butcher
Mr LM Kelshaw
Ms A Pulford
Mr L Butcher
Ms D Ferrar
Ms R Walmsley


(Resigned 16 April 2022)

The trustees are recruited by existing trustees based on experience of and interest in the aims and objectives of the charity.

The trustees meet on a regular basis to assess the aims, objectives and achievements of the charity and formulate strategic plans for the future development of the charity.

The trustees' report was approved by the Board of Trustees.


.....
Mrs A Butcher
Trustee
Dated: 16.1.24


.....
Ms D Ferrar
Trustee
Dated: 16/1/24

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INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF AMAZING GRAZE

I report to the trustees on my examination of the financial statements of Amazing Graze (the charity) for the year ended 31 March 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.



David Evans FCA

Bishops
1 Croft Court, Plumpton Close
Whitehills Business Park
Blackpool
FY4 5PR

Dated: 17/1/24

AMAZING GRAZE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income from:							
Donations and legacies	2	103,351	90,000	193,351	99,351	37,533	136,884
Charitable activities	3	-	-	-	-	13,000	13,000
Total income		103,351	90,000	193,351	99,351	50,533	149,884
Charitable activities	4	129,144	88,514	217,658	113,463	13,000	126,463
Net income/(expenditure)		(25,793)	1,486	(24,307)	(14,112)	37,533	23,421
Transfers between funds		39,019	(39,019)	-	-	-	-
Net movement in funds		13,226	(37,533)	(24,307)	(14,112)	37,533	23,421
Reconciliation of funds:							
Fund balances at 1 April 2022		8,025	37,533	45,558	22,137	-	22,137
Fund balances at 31 March 2023		21,251	-	21,251	8,025	37,533	45,558

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.


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BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Cash at bank and in hand		23,277		45,624	
Creditors: amounts falling due within one year	10	<u>2,026</u>		<u>66</u>	
Net current assets			<u>21,251</u>		<u>45,558</u>
The funds of the charity					
Restricted income funds	11		-		37,533
Unrestricted funds			<u>21,251</u>		<u>8,025</u>
			<u>21,251</u>		<u>45,558</u>

The financial statements were approved by the trustees on 16.1.24


Mrs A Butcher
Trustee


Ms D Ferrar
Trustee

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Amazing Graze is a an unincorporated charity .

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

The trustees have decided that expenditure on the Big Red Bus project will be written off as incurred and that the vehicle will not be held as a fixed asset.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity receives the funds as the accounts are prepared on a receipts and payments basis..

Cash donations are recognised on receipt. . Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the tax recovery.

Legacies are recognised on receipt.

It is considered impractical to recognise the value of donated goods and services.

1.5 Expenditure

Expenditure is recognised at the time of payment as the accounts are prepared on a receipts and payments basis.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.6 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Donations and gifts	85,064	-	85,064	69,601	24,533	94,134
Grants	18,287	90,000	108,287	29,750	13,000	42,750
	<u>103,351</u>	<u>90,000</u>	<u>193,351</u>	<u>99,351</u>	<u>37,533</u>	<u>136,884</u>

3 Income from charitable activities

	Restricted funds 2023 £	Restricted funds 2022 £
Core activities		
Sale of goods	-	-
Other income	-	12,000
Blackpool College		
Other income	-	1,000
	<u>-</u>	<u>13,000</u>

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

4 Charitable activities

	2023 £	2022 £
Rent, property and facility costs	122,796	34,876
Insurance	1,272	1,038
Supplies	43,856	49,466
Travel & general	6,383	4,900
Other expenditure	7,251	6,632
Labour costs and wages	35,181	28,973
	<u>216,739</u>	<u>125,885</u>
Share of governance costs (see note 6)	919	578
	<u>217,658</u>	<u>126,463</u>
Analysis by fund		
Unrestricted funds	129,144	113,463
Restricted funds	88,514	13,000
	<u>217,658</u>	<u>126,463</u>

5 Description of charitable activities

Core activities

Amazing Graze provides meals for the homeless and a safe space in which to seek refuge. It also offers a free food shop and will offer emergency accommodation via the big red night bus once the vehicle is available.

6 Support costs allocated to activities

	2023 £	2022 £
Governance costs	919	578
Analysed between:		
Core activities	919	578

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

8 Employees

The average monthly number of employees during the year was:

2023 Number	2022 Number
4	4

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

10 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	2,026	66

11 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
The Big Red Night Bus	37,533	73,000	(88,514)	(22,019)	-
Provision of food	-	7,000	-	(7,000)	-
Tackling Hardship	-	10,000	-	(10,000)	-
	37,533	90,000	(88,514)	(39,019)	-
Previous year:	At 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2022 £
The Big Red Night Bus	-	37,533	-	-	37,533
Core activities	-	13,000	(13,000)	-	-
	-	50,533	(13,000)	-	37,533

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

11 Restricted funds

(Continued)

The Big Red Night Bus is a project established by the charity to accommodate the temporarily homeless in a converted double decker bus.

Core activities relate to the provision of food and shelter to homeless people.

12 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
General funds	8,025	103,351	(129,144)	39,019	21,251
Previous year:	At 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2022 £
General funds	22,137	99,351	(113,463)	-	8,025

13 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 March 2023 are represented by:			
Current assets/(liabilities)	21,251	-	21,251
	21,251	-	21,251
	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2022 are represented by:			
Current assets/(liabilities)	8,025	37,533	45,558
	8,025	37,533	45,558

14 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).