



AID BOX COMMUNITY
FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024

Charity Number 1172697

AID BOX COMMUNITY

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

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AID BOX COMMUNITY

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY AND ITS ADVISORS

YEAR ENDED 31 MARCH 2024

Charity Name Aid Box Community

Charity Number 1172697

Registered office and operational address 174b Cheltenham Road, Bristol, BS6 5RE

Trustees **Trustees holding office over the reporting period and newly appointed Trustees:**

Richard Annandale	Trustee	22.10.20
	Chair from	01.02.22
Peter Kent	Trustee	13.10.18
Gillian Nineham	Trustee	13.10.18
Irene Zikusoka	Trustee	22.10.20
Clare McKeown	Trustee	16.06.22
Mariia Burlaka	Trustee	23.01.24
Shelly Ann Deonarine	Trustee	01.01.24
Patricia Ogri	Trustee	23.01.24
Thomas Fallows	Trustee	01.05.24
Joanna Killick	Trustee	23.07.24
Naresh Rao	Trustee	28.01.21 to 28.01.24
Jonny Elphinstone	Trustee	14.07.22 to 23.07.24

Key Personnel Imogen McIntosh Founder and Director of Strategy
Clare Chislett Director of Operations

Bankers Lloyds Bank
Victoria Branch
98 Victoria Street
London SW1E 5JL

Independent Examiner Joanne Trowbridge MAAT
Bristol Community Accountants CIC The Park,
Daventry Road, Bristol BS4 1DQ

AID BOX COMMUNITY

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2024

Aid Box Community

The Trustees present the Report and Accounts for the year ended 31 March 2024.

Reference and administrative information set out on page 1 forms part of this report. The financial statements 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) as amended by Update Bulletin 2 published in October 2018, effective for accounting periods beginning on or after 1 January 2019.

Legal Structure, Governance and Management

The organisation is a Charitable Incorporated Organisation (CIO) governed according to the rules of its CIO Foundation Constitution, registered on 24 April 2017, as amended on 30 May 2018, as further amended on 20 July 2018, and most recently amended on 30 November 2023.

Organisational structure and wider networks

The Charity Trustees manage the affairs of the CIO and may for that purpose exercise all the powers of the CIO.

Aid Box Community is made up of the following team members:

- Trustee Board (Voluntary)
- Service User Advisory Group (Voluntary)
- 356 Volunteers (Voluntary)
- Hub Coordinator (25hrs/week)
- Hub Coordinator (16hrs/week)
- Bookkeeper (16hrs/week Freelance)
- Grants Fundraiser (15hrs/week)
- Comms. and Local Fundraiser (25hrs/week)
- Charity Administrator (15hrs/week)
- Volunteer Coordinator & Connections Manager (22hrs/week)
- Activity Groups Coordinator (15hrs/week)
- Activity Groups Facilitator (12hrs/week)
- Founder and Director of Strategy (25hrs/week)
- Director of Operations (25hrs/week)
- Donations and Driving Support (15 hrs/week)

Partners

We work very closely with the other main Refugee support services in the city including:

- British Red Cross
- Bristol Refugee Rights
- Borderlands
- Unseen
- The Haven (NHS)
- Refugee Women of Bristol

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- Bridges for Community
- Bristol Hospitality Network
- Bristol City Council
- Bristol Refugee Festival
- Project Mama

Bristol Refugee and Asylum seeker Partnership (BRASP)

We are one of 15 organisations within the BRASP partnership that has been developing since 2020 to formalise our systems of working together, improve communication with one another, reduce the chances of duplication and competition for funding and increase organisational efficiencies, thus providing better services, support and outcomes to refugees and asylum seekers.

BRASP Vision: All refugees and asylum seekers enjoy healthy and fulfilling lives in Bristol, have a voice and their needs are met by an effective, unified and sustainable sector.

We are proud to be an integral part of Bristol's active humanitarian community and work alongside many community-led groups.

Over 45 organisations refer refugees and asylum seekers to us.

Trustee selection methods

Trustees are appointed by the existing trustees normally after open advertisement and interview.

Induction and training of trustees

This is undertaken by a combination of key governance information and practical sessions.

New Trustees are involved in an Induction Plan under which they receive

- Key charity documents
- Mandatory Reading material
- Mandatory Training
- Highly Recommended Training

The purposes of the Charity as set out in its governing document

The relief of financial hardship, and assistance of, refugees, asylum seekers and their dependants in the UK by providing free essential living items, emergency support, opportunities for community engagement, recreation, preparation for employment and access to other necessary support services.

Working with other organizations to enhance the positive impact of services supporting refugees and people seeking asylum.

Undertaking such other charitable purposes for the public benefit and for the benefit of those seeking asylum, and for those granted refugee status, and their dependants as the trustees shall determine.

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Public Benefit

The Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit.

Summary of the main activities undertaken for the public benefit in compliance with this guidance
(see pages 5-10 for further detail on activities)

- Free Shop and Welcome Hub open 5 days a week Monday – Friday
- Activities groups, trips and retreats
- Connections Befriending service
- Signposting.
- Welfare support and Crisis Fund – practical or financial support
- Bus Fund

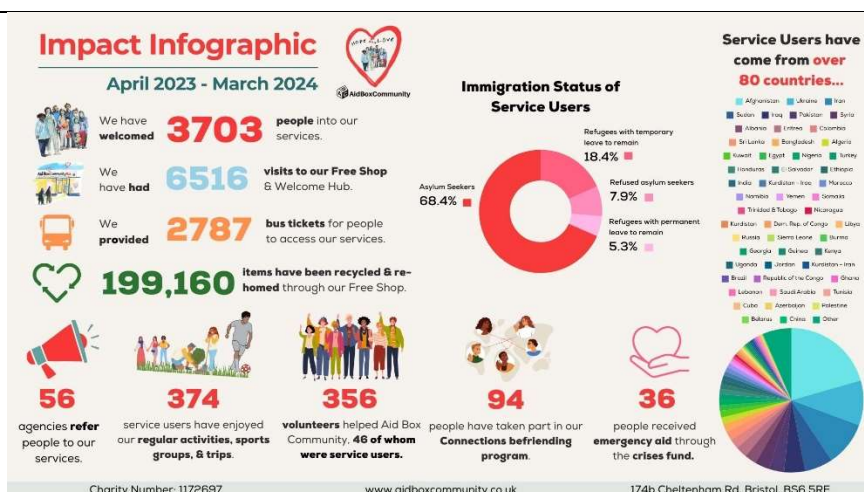
▪ **Summary of the main achievements of the Charity during the year**

Service	2021-2022	2022 -2023	2023-2024
Bus Fares given	1188	3045	2787
Free Shop beneficiaries	2185 visits	4730 visits	6516 visits / 3703 beneficiaries
Welfare and Crisis Fund support	8 beneficiaries	23 beneficiaries	36 beneficiaries
Groups and trips	200 beneficiaries	286 beneficiaries	374 beneficiaries
Connections Program (people taking part)	79	84	94
Number of Items donated, recycled and rehomed	Data not available	135,440	199,160
Volunteers supporting ABC	140	272	356
Percentage of people that said 'Yes' when asked if ABC made a positive impact on their and their family's life. 79 people participated in the survey	Data not available	96%	96%

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We have welcomed 3703 people to our free shop and welcome hub, from over 80 countries, 374 have attended our groups and trips, 94 people have taken part in our connections program and 72% of those are still friends today. We have recycled 199,160 items through our free shop. Out of 79 participants who answered our end of year survey, 96% of service users said ABC had made a positive impact on them and their family's life.

The year 2023-24 has been marked by an unpredictable and hostile political environment, significant changes to asylum policies, particularly with the introduction of the Illegal Migration Act. Despite these challenges, our charity has navigated the complexities of the environment and managed to deliver a high-quality service to thousands of refugees and asylum seekers in Bristol.

The introduction of the Illegal Migration Act brought about substantial changes to the asylum system, aiming to deter illegal migration and expedite the removal of those without a legitimate right to stay. This legislative shift has, however, resulted in the rapid dispersal of hundreds of asylum seekers from various hotels in Bristol, causing a severe strain on our services due to inadequate notice and support. While we have seen an increase in positive asylum decisions, the lack of adequate post-decision support and the sudden evacuation of hotels have created an atmosphere of uncertainty and stress within the community and some people becoming homeless as a result. Despite these challenges, our charity remains resilient and committed to providing high-quality services to those in need.

Change in Staffing

In June our grants and trusts fundraiser, left us and we quickly recruited to fill the position with an excellent replacement who took up the role with enthusiasm and dedication. Our activity groups coordinator also moved on in July and we took the opportunity for the director team to run the Women's Group, connect with the women and reach out to them for feedback. Following this, and with a clear sense of the direction and needs of the group, we recruited a new activity groups co-ordinator in November with excellent results.

Premises

As the year progressed so did the pressure on our Free Shop as more hotels opened to house asylum seekers in and around Bristol. We had to find ways to improve our efficiency at the shop including the implementation of an appointment system. The premises continue to present challenges for our staff and volunteers due to limitations imposed by the size and condition. We are actively searching

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for new larger premises where we can expand our free shop and bring together many of our other services.

Lived Experience at ABC

It is imperative to ABC that we have people with lived experience helping to steer the direction of the charity and being provided with opportunities to volunteer and gain employment both within, and outside, the organisation. In January we recruited 3 new trustees to the board, all with lived experience of the asylum system. We have also formulated a Lived Experience policy and procedure as well as forming a Lived Experience committee which is now meeting quarterly. The Lived Experience committee will ensure that ABC complies with our policy and procedures around lived experience and equity.

Volunteer Statistics

Total volunteers: 356

Total volunteer hours: 21197

Total service user volunteers: 46

Activity Groups and Trips Programme

This year has not been straightforward as we have faced various challenges. However, we are now in a much stronger position than we were a year ago with a fantastic team of committed volunteers and staff and new activities happening based on feedback from service users about their needs and preferences.

Our women's group has increased in popularity after consultation with our service users and volunteers and our football groups remain very well attended.

Ferry trips around Bristol Harbour now take place 4 times per year and there are regular trips to the Community Farm. Our gardening group is now up and running and we have plans for 3 more new groups in the spring. Our cookery and swimming collaborations are also still running smoothly.

Weekly Groups

Group	Description	Dates & Time
Women's Group	Women-only group where members socialise, practise and learn new skills, and have fun!	When: Every Monday (term-time only), from 11.00 am - 1 pm Where: Trinity Centre, Trinity Rd, BS2 0NW
Women-only Swimming	Beginner swimming lessons for women in partnership with Open Minds Active.	When: Every Monday (term-time only), from 10.45 am - 11.30 am. Where: Hengrove Leisure Centre, Hengrove Promenade, Bristol, BS14 0DE
Outdoor Men Football	Members play and practise football outside in a team!	When: Every Tuesday from 3 pm - 5 pm. Where: Lockleaze Sports Centre, Bonnington Walk, Lockleaze, Bristol, BS7 9XF
Indoor Men	Members play and practise	When: Every Wednesday from 2 pm - 4

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Football	football inside with a team!	pm. Where: Easton Leisure Centre, Thrissell St, South Bank, Bristol, BS5 0SW
Gardening Group (mixed gender & non-binary)	Members grow vegetables, herbs and flowers (which are then used and consumed by group) and learn about gardening. In partnership with Bridge Farm Community.	When: Every Wednesday from 10 am - 12.30 pm. Where: Bridge Farm, Glenfrome Road, BS16 1BQ
Cookery Classes (mixed gender & non-binary)	Members can learn and teach how to cook multicultural meals and eat as a community. In partnership with Coexist Community Kitchen.	Every Monday for 6 weeks. 29 th of January – 4 th of March
Farm Trips	Service Users have a chance to visit a working farm, connect with nature and get out of the city.	Bi-monthly trips
Ferry Trips	This year we celebrated Eid and Christmas with ferry trips around the harbour with food and gifts for participants	4 Ferry Trips – two in summer, one in winter and one in spring.

Activity Groups Feedback

Women's Group

'When I join Women's Group, I feel like I have lots of sisters and warm friends.'

'ABC has helped me in many ways, ABC is a hope for me in times of need.'

'I feel like I joined my family and friends.'

'I really feel confident and happy.'

'A safe haven.'

'It's outstanding helpful organisation I have ever met.'

'I feel so much proud of myself, love and welcome always.'

'It gives me a chance to get to know and help and enjoy the company of the women who come to the women's group.'

Women-Only Swimming Group

'Life changing service for me, I always had water phobia and was scared of water but when ABC gave me chance to learn swimming with women-only I get confidence to deal with my fear and can learn swimming.'

Outdoor & Indoor Men's Football Groups

'My experience with ABC Football has been extremely positive. It's not just about improving my athletic skills but also about socialising and learning from others. It's been a great opportunity to enhance my English skills as well, interacting with teammates and coaches who speak the language.'

'ABC football has been a life changing experience. Life in a new city with no friends can be boring and depressing but the ABC football, you find a community, welcoming and friendly strange faces who with time becomes irresistible to disconnect with. I have personally enjoyed being part of the activity [...]. The football leads are immensely supportive and always make sure that players stick to rules and keep them safe. The bus ticket saves a lot as well and therefore one has no choice but to join the activity.'

'My experience with ABC Football has been an amazing one. Not only does it keep me engaged in football activities but also helped me with my social life in this new community and environment.'

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Gardening Group

'I enjoy gardening group, first the people that welcomed me and made me feel part of them. Then introduced me to new things like how seeds grow into plants'

'I do very much enjoy gardening and being with the garden group taught me a lot. This group has also helped me with my mental health once I am with group members doing workshop, I feel relief and I find myself wanting to learn more.'

Cookery Class Group (6 weeks)

'Thank you for a wonderful time. That we were all together.'

Free Shop & Welcome Hub

There have been multiple changes this year as we have navigated increased numbers. An appointment system was implemented to allow people to shop with dignity and reduce the queues outside the shop. Despite the small space with limited facilities, the welcome area is well used with tea, coffee and snacks on offer and our volunteers and service users able to chat and mingle when there is a lull in the numbers in the shop.

There has been an increase in the number of service users being made homeless and we have responded by distributing tents, sleeping mats, sleeping bags and wet weather gear.

We have stepped up our admin processes to improve fair aid distribution as well as more purchasing from our essential aid fund and outreach programme.

As mentioned, we are still challenged by the constraints of space and disrepair of the building and are taking steps to move to larger premises within the coming months.

Free Shop Feedback

'I was aiming to change the world and making a better place to live. It was all my parents taught me. I could not even change the regime ruling over my beautiful motherland and kind people, but it warms up my cold and tired heart to see there is still people who care about other humans. we cannot appreciate you enough. I know how it feels to be ashamed because you cannot provide your children with their primary needs due to not being allowed to work nor getting enough money as an asylum seeker. I also know how heartening it would be for a father to see their children have met their needs. you have been bringing that happiness to numerous families. May you and your loved ones always met your needs and happiness. '

'We with my mother become more open, have obtained support we needed when we first came here. Through ABC I also found information about organisation called WEA where I finished my community interpreting course with distinction. This will probably be my career path.'

'By helping me and my family with household items and clothing and through ABC I have made friends in the community.'

'You take away my pain and give me peace. I can't provide for my children but when I return home with the clothes, I bring back for them, their eyes light up.'

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Crisis Fund

This year we opened our crisis fund for BRASP partners to refer into. For people who meet the criteria, a maximum of £500 can be applied for. This year we have supported 36 people through our crisis fund.

Criteria:

To access the ABC Crisis Fund these criteria must be met:

- The person must be a refugee, asylum seeker/refused asylum seeker/deemed inadmissible
- The applicant is in crisis and in need of emergency support
- The person must be unable to access this support elsewhere
- Without this support their mental/physical health or asylum claim will be adversely impacted.

Examples

Triple buggy, car seats, fees for exams, laptops, knee braces, train and coach tickets to visit family, help with moving house costs, scans and supplements for medical conditions, nappies, food vouchers, walker for help with disability.

From our Crisis Fund we also supported Bristol Hospitality Network's destitution fund with a donation of £11,700.

Aid Box Connections – Befriending Programme

Our befriending programme was established during the pandemic to address the increased isolation experienced by many of our service users. Displaced people are carefully matched with local volunteers for friendship and support. Each pair is supported throughout the 10-week programme by ABC staff and many friendships continue beyond this time.

The programme is now well established with Connection friends (our service users) reporting many benefits from being involved in the programme: improved mental wellbeing, sense of community, reduced feeling of isolation, improving their English and additionally learning about the local culture here in the UK/Bristol.

Unfortunately, some Connection friends are moved away to other cities. Some do however keep in contact and maintain a friendship with their volunteer friend who continues to provide support at distance.

Connections meet up from halfway through the connections programme if they would like to. Many do this and the collaboration with the Bristol Old Vic (providing hot drinks vouchers for volunteers and their Connection friends) is working well. They also offer to provide theatre tickets.

Connections Feedback

'In a practical way it is helping my English a lot. She is kind, empathic, we laugh a lot – it helps as it been tough these last few weeks.'

'It's really good. I don't know why, it's very very hard for me to connect with people - living in a hostel in the city centre. I would like to see mountains and walk.'

'I feel very comfortable to share with her what's happening to me. She's like a close friend. Really nice person. We have things in common. I don't have time to talk to my close friends from my country. D is there for me.'

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Bus Fares

Transport is one of the biggest barriers to people accessing support so at ABC our policy is to only offer a service if we can provide people who need it with a bus fare. This year we distributed 2787 bus fares.

Signposting

In response to a service user strategy workshop held in July we have developed our signposting guide so that it can be used by our service users as a self-help guide via our website. Using a great translation tool our updated website can now be read in 14 different languages. Our Get Help page directs service users, our staff and volunteers and our partner charities to support that is provided in, and around, the city for Refugees and Asylum Seekers.

Monitoring & Evaluation

This year, we have developed a Monitoring and Evaluation (M&E) framework with the support of an expert consultant. This helped to gain comprehensive insights into our work and define measurable and communicable outcomes to ensure that Aid Box Community understands and, crucially, maximises our impact with our service users.

This resulted in the development of Aid Box Community's first impact report that will be used as a template for the future.

Safeguarding and Health and Safety

The Safeguarding and Health and Safety sub-committee meet quarterly, with our DSL and our safeguarding Trustee also meeting monthly to discuss safeguarding concerns including any specific concerns that have been raised.

We had 17 welfare concerns escalated to the DSLs of which 2 safeguarding referrals were made to First Response Bristol City Council.

Challenges

Lack of space at the free shop continues to be a major issue and this year has disappointingly seen several potential properties elude us. When there was a sudden dispersal of 850 asylum seekers from two Bristol hotels within a short period and with very little notice, we had to manage access to the free shop to ensure all those most in need were able to access clothes and other essential items. We worked with the hotels and our partner charities to implement an appointment system enabling people to visit the shop with space and dignity.

We also set up an outreach project working with Care 4 Calais to distribute items directly to the hotels which meant we were able to get essentials to those in need in the hotels very quickly. A local school supported us to collect items for the children and distribute those directly to them as well as from the free shop.

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The size of the free shop is now inadequate, not only in terms of space to stock items and for people to browse with dignity, but also to provide a comfortable welcoming area where our service users can relax, chat and enjoy a wider range of facilities including an important signposting service. This is a good opportunity for our staff and volunteers to pick up on any welfare concerns and needs and provide referrals if necessary. We are missing this part of our service. We look forward to moving to a larger space where we can bring back the welcome hub area and will be focusing on this in the coming months.

Funding Channels

Fundraising 2023-2024 Income sources	Budget set	Achieved
Events	£4,777.50	£5,199.58
Corporate donations	£30,000	£9,119.60
Aid Box Trading (Refutrees)	£30,000	£30,091.00
Individual gifts and community fundraising	£53,900	£57,972.69
Grants and Trusts (unrestricted)	£92,000	£95,000.00
Grants & Trusts (restricted)	£85,000	£146,848.27
Council (restricted)	£20,000	£40,000
Misc Sales	0	£2,713.50
Bank interest	0	£1,294.02
Total	£315,677.50	£388,238.66

Grants received 2023-24

Name of Trust	Amount Granted
Restricted Income	
Bristol City Council	40,000
Quartet Express	5,000
Lotteries – Cost of Living Fund	58,478
Lotteries – Community Fund 1/3	30,000
BCC social action Grant	5,000
Anton Jurgens Charitable Trust	3,000
Wessex Water Foundation	4,000
Martin Smith Foundation 3/3	15,000
Swan Mountain Trust	4,000
Unrestricted Income	
Martin Smith Foundation 1/3	25,000
Garfield Weston	25,000
SECL	10,000
AB Charitable Trust 2/3	22,000
Ryklow Charitable Trust	20,000
Nisbet Trust 1/2	15,000

Grants and Trusts successfully secured for 24-25

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Name of Trust	Amount Granted
AB Charitable Trust 3/3	22,000
SECL 2/2	10,000
Lotteries Community Fund	60,000
Nisbet Trust 2/2	15,000
Smith Family foundation	25,000
Other grants	20,000
Total	152,000

Our bank balance on the 31st of March 2024 was £319,644.30. The end of year balance included £105,000 held as reserves, £80,000 designated funds for the move of premises and £4,000 represented restricted funds carried forward to 2024-2025.

Expenditure came in within 2% of budget but despite this we still increased massively our positive impact for our service users compared with last year.

Reserves

Aid Box Community holds reserves in accordance with sound charity governance and financial discipline. The agreed reserves level is reviewed on an annual basis as necessary by the Trustees.

This year reserves have been increased from £96,000 as at the end of the last financial year to £105,000 to cover the predicted increase in rent, bills, payroll, possible redundancy costs, payment of all suppliers, and taxes due should we face a crisis that leads to sudden loss of income and possible closure. If our cash flow is forecast at any point to fall beneath this threshold, this will trigger a discussion between our directors and trustees to determine whether any remedial action needs to be taken to increase income and/or reduce expenditure.

In addition to the overall reserves, Trustees have also set aside a designated fund of £80,000 in preparation for our premises move to cover costs such as additional rent, set up and building costs, and any costs required to put right our existing premises as we move out. Our 2024/25 budget includes £41,500 from the designated fund that is allocated towards the initial cost of the anticipated move in premises. Once the move is complete and any one-off costs are realised, we will remove the remaining money held as the designated fund and either shift any remaining funds back to the operational budget or to be held as reserves, as determined by Trustees.

We will assess the reserves annually as per the Reserves Policy as an integral part of the annual budget setting process and any adjustments to the level of reserves held will be made with trustees approval as necessary.

Note on Carry Forward

It should be noted that the figure in our reserves policy is considered our minimum reserve level. Trustees consider it prudent to end the year with funds available considerably over the reserve level, but we recognise that the closing Bank Balance of £319,644.30 is relatively high for a charity of ABC's size.

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We had planned to see our carry forward position reduce significantly as we anticipated spending more than we raised in 2023-24. However, our planned move did not materialise, and we once again raised more funds than originally budgeted for. This was a result of greater success in our trusts and foundations fundraising, and a specific grant from Bristol City Council that we were not anticipating when the budget was set at the start of the year.

That said, the position we held last year around our large carry forward remains valid: we still aim to find and move into new premises as soon as possible and anticipate that rental prices in Bristol will continue to rise sharply. Given the additional liabilities we will be taking on over a 3 to 5 year lease, we plan once again in 2024/25 to keep our carry forward around the £300,000 mark. We do still plan to grow our income streams in a solid and sustainable manner as we anticipate being able to deliver considerably more services once we have a larger venue. As we move forwards to 2025 and 2026, we will set budgets based on the developing needs of our service users and amount of actual carry forward at each year end. Over time the plan is to set budgets prudently and ensure the carry forward does not dip too close to our minimum reserve which will in any case need to increase if our capacity to deliver our work increases, as anticipated, once we move to a larger venue.

Funds received as agent or funds held as Custodian Trustee

There are no assets, classes of assets or categories of assets held on behalf of other entities.

Independent Examiners

The Trustees confirm that to the best of their knowledge there is no information relevant to the independent examination of which the Examiners are unaware. The Trustees also confirm that they have taken all necessary steps to ensure that they themselves are aware of relevant examination information and that this information has been communicated to the Examiners.

Joanne Trowbridge of Bristol Community Accountants CIC was appointed as the Charity's Independent Examiner during the year. Joanne Trowbridge is a member of the Association of Accounting Technicians.

The report was approved by the Trustees on 26 September 2024 and signed on their behalf by:

.....

Richard Annandale - Chair

AID BOX COMMUNITY

INDEPENDENT EXAMINERS REPORT

YEAR ENDED 31 MARCH 2024

I report on the accounts of the company for the year ended 31 March 2024 which are set out on pages 15-23.

Respective responsibilities of Trustees and Examiner

As the Trustees of the Charity, 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 Charity'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

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Association of Accounting Technicians, which is one of the listed bodies.

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:

- accounting records were not kept in respect of the Charity as required by Section 130 of the Act; or
- the accounts do not accord with those records; or
- 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 to enable a proper understanding of the accounts to be reached.

Joanne Trowbridge MAAT

.....

Date

Bristol Community Accountants CIC
The Park
Daventry Road, Bristol BS4 1DQ

AID BOX COMMUNITY

STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)

YEAR ENDED 31 MARCH 2024

		Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	Note	£	£	£	£
Incoming and Endowments from:					
<i>Incoming resources from generated funds</i>					
Donations and legacies	3	222,467	164,478	386,945	388,083
Investments	4	1,294	-	1,294	-
Total		223,761	164,478	388,239	388,083
Expenditure On:					
Raising funds	6	7,643	27,579	35,222	31,907
Charitable activities	7	143,112	157,091	300,203	262,612
Other	8	984	-	984	856
Total		151,739	184,670	336,409	295,375
Net income/(expenditure)		72,022	(20,192)	51,830	92,708
Transfers between funds	16	(3,429)	3,429	-	-
Net income/(expenditure) before other gains and losses		68,593	(16,763)	51,830	92,708
Net movement in funds		68,593	(16,763)	51,830	92,708
Total funds brought forward		318,537	20,763	339,300	246,592
Total Funds Carried Forward	16	387,130	4,000	391,130	339,300

All of the activities of the charity are classed as continuing

The notes on pages 17 to 23 form part of these financial statements

As required by paragraph 4.67 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

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BALANCE SHEET

YEAR ENDED 31 MARCH 2024

	Note	2024 £	2023 £
Current assets			
Debtors	14	76,823	26,656
Cash at bank and in hand		319,645	330,172
<i>Total current assets</i>		396,468	356,828
Liabilities			
Creditors: Amounts falling due within one year	15	(5,338)	(17,528)
<i>Net current assets or liabilities</i>		391,130	339,300
Total net assets or liabilities		391,130	339,300
The Funds of the Charity	17		
Restricted funds		4,000	20,763
Unrestricted funds		387,130	318,537
		391,130	339,300

These financial statements were approved by the trustees and are signed on their behalf by:

.....
Richard Annandale - Chair

Date.....

The notes on pages 17 to 23 form part of these financial statements

AID BOX COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

1 Basis of Preparation

- a) These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective from 1 January 2019) - (Charities SORP(FRS 102)) and with the Charities Act 2011.

- b) Change in basis of preparation

The charity trustees have chosen to prepare the financial statements on the accruals basis. The trustees feel this results in the accounts providing more appropriate and relevant information about the financial performance of the charity. The prior year figures were prepared on a cash basis and have therefore been restated for comparison reason.

- c) The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

- d) The charity meets the definition of a public benefit entity as defined by FRS 102.

2 Accounting Policies

- a) Income from donations is included in income when these are receivable, except as follows:

i) When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods.

ii) When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-condition have been met.

- b) Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered.

- c) Most expenditure is directly attributable to specific activities, and has been included in those cost categories. Support cost have been allocated 100% towards the charitable activities of the charity.

- d) Rentals applicable to operating lease agreements where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight-line basis over the period of the lease.

- e) Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees.

- f) 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.

- g) Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset. Depreciation is not charged in the year of purchase:

Motor Vehicles - 25% reducing balance

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

- i) The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund. Pension costs charged in the financial statements represent the contribution payable by the charitable company during the year.

AID BOX COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

Income and Endowments From:

3	Donations and Legacies	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
	General Donations	83,345	-	83,345	123,929
	Grants	92,370	149,478	241,848	189,777
	Grants - Martin Smith Foundation	25,000	15,000	40,000	15,000
	Fundraising Events	11,405	-	11,405	37,127
	Crowdfunder	-	-	-	7,100
	Gift Aid	7,634	-	7,634	13,209
	Miscellaneous Income	2,713	-	2,713	1,941
		<u>222,467</u>	<u>164,478</u>	<u>386,945</u>	<u>388,083</u>

<i>Donations and legacies - prior year</i>	<i>Unrestricted Funds £</i>	<i>Restricted Funds £</i>	<i>Total Funds 2023 £</i>
<i>General Donations</i>	<i>123,748</i>	<i>181</i>	<i>123,929</i>
<i>Grants</i>	<i>84,500</i>	<i>105,277</i>	<i>189,777</i>
<i>Grants - Martin Smith Foundation</i>	<i>-</i>	<i>15,000</i>	<i>15,000</i>
<i>Fundraising Events</i>	<i>37,127</i>	<i>-</i>	<i>37,127</i>
<i>Crowdfunder</i>	<i>7,100</i>	<i>-</i>	<i>7,100</i>
<i>Gift Aid</i>	<i>13,209</i>	<i>-</i>	<i>13,209</i>
<i>Miscellaneous Income</i>	<i>1,941</i>	<i>-</i>	<i>1,941</i>
	<u><i>267,625</i></u>	<u><i>120,458</i></u>	<u><i>388,083</i></u>

4	Investments	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
	Bank interest receivable	1,294	-	1,294	-
		<u>1,294</u>	<u>-</u>	<u>1,294</u>	<u>-</u>

Investments prior year - all unrestricted

5 Government Grants

The charity receives government grants, defined as funding from Bristol City Council to fund charitable activities. The total value of such grants in the period ending 31 March 2024 was £40,000 (2023: £82,687). There are no unfulfilled conditions or contingencies attaching to these grants in the year ended 31 March 2024.

AID BOX COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

Expenditure on:

6	Raising Funds	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
	Fundraising staff costs	3,658	27,579	31,237	21,980
	Freelance costs	-	-	-	3,994
	Fundraising costs	3,985	-	3,985	5,933
		<u>7,643</u>	<u>27,579</u>	<u>35,222</u>	<u>31,907</u>

Raising Funds prior year

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Fundraising staff costs	8,266	13,714	21,980
Freelance costs	-	3,994	3,994
Fundraising costs	2,062	3,871	5,933
	<u>10,328</u>	<u>21,579</u>	<u>31,907</u>

7	Charitable Activities	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
	Staff costs	81,703	73,444	155,147	142,522
	Freelance costs	-	-	-	4,284
	Travel	11,518	-	11,518	16,752
	Training and supervision	806	2,520	3,326	2,099
	Rent, rates and utilities	2,106	-	2,106	6,506
	Refugee, Volunteer and Hub Expenses	18,842	79,869	98,711	54,753
	Internet, phone and IT	3,084	5	3,089	5,290
	Insurance	925	1,203	2,128	473
	Stationery and Printing	-	-	-	1,018
	Repairs and Equipment	478	-	478	6,731
	Marketing and Subscriptions	4,400	50	4,450	1,780
	Professional Fees	371	-	371	272
	Bookkeeping and Payroll	16,040	-	16,040	16,848
	Bank Charges	1,836	-	1,836	2,846
	Miscellaneous	-	-	-	403
	Recruitment costs	1,003	-	1,003	35
		<u>143,112</u>	<u>157,091</u>	<u>300,203</u>	<u>262,612</u>

Charitable Activities -prior year

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Staff costs	108,017	34,505	142,522
Freelance costs	4,284	-	4,284
Travel	(333)	17,085	16,752
Training and supervision	2,039	60	2,099

cont'

AID BOX COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

Charitable Activities - prior year cont'

<i>Rent, rates and utilities</i>	5,223	1,283	6,506
<i>Refugee, Volunteer and Hub Expenses</i>	10,993	43,760	54,753
<i>Internet, phone and IT</i>	3,071	2,219	5,290
<i>Insurance</i>	473	-	473
<i>Stationery and Printing</i>	894	124	1,018
<i>Repairs and Equipment</i>	6,464	267	6,731
<i>Marketing and Subscriptions</i>	245	1,535	1,780
<i>Professional Fees</i>	272	-	272
<i>Bookkeeping and Payroll</i>	16,848	-	16,848
<i>Bank Charges</i>	2,810	36	2,846
<i>Miscellaneous</i>	403	-	403
<i>Recruitment costs</i>	35	-	35
	<u>161,738</u>	<u>100,874</u>	<u>262,612</u>

8 Other	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Independent Examination and accounts preparation fee	984	-	984	856
	<u>984</u>	<u>-</u>	<u>984</u>	<u>856</u>

Other prior year - all unrestricted

9 Net incoming resources for the year

This is stated after charging:

	2024 £	2023 £
Independent Examiner's fee	590	562

10 Staff Costs and numbers

The aggregate payroll costs were:

	2024 £	2023 £
Wages and Salaries	175,881	133,205
Social Security Costs	7,286	6,342
Pension Costs	3,217	2,975
	<u>186,384</u>	<u>142,522</u>

No employee received emoluments of more than £60,000 (2023: £Nil)

The average monthly head count was 10 staff (2023: 9)

The key management personnel of the charity comprise the board of trustees & two directors. The total employee benefits of 2024:2 (2023:2) key management personnel, during the year, total £68,860 (2023: £63,079).

AID BOX COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

11 Related Party Transactions

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2023: £nil) neither were they reimbursed expenses during the year (2023: £nil). No charity trustee received payment for professional or other services supplied to the charity (2023: £nil).

Aid Box Trading Ltd (Company number 12319337) is the wholly owned subsidiary of Aid Box Community. During the year Aid Box Trading Ltd gifted profits from their trading activities to Aid Box Community of £30,091 (2023: £30,000). During the year, Aid Box Community made loans to Aid Box Trading Ltd totalling £10,000 (2023: £12,000). As at 31 March 2024 Aid Box Trading Ltd owed Aid Box Community £30,091 (2023: £2,371).

Peter Kent is a trustee of Aid Box Community and was appointed as a director of Aid Box Trading Ltd on 30 August 2022.

Other than disclosed above, there were no other related party transactions during the year.

12 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

- 13 The trustees confirm, in accordance with the Charitable Incorporated Organisations (General) Regulations 2012, that at year end the CIO did not have any outstanding guarantees to third parties nor any debts secured on assets of the CIO.

14 Debtors

2024	2023
£	£
Trade Debtors	50,961
Other debtors	17,367
Pre payments	22,000
	3,398
	6,891
	76,823
	26,656

15 Creditors: amounts falling due within one year

2024	2023
£	£
Trade creditors	1,219
Social Security and Taxes	14,488
Accruals and deferred Income	3,135
	2,184
	984
	856
	5,338
	17,528

AID BOX COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

16 Analysis of Charitable Funds

	01-Apr 2023	Incoming resources	Outgoing resources	Transfers	At 31-Mar 2024
	£	£	£	£	£
Unrestricted funds					
General Fund	318,537	223,761	(151,739)	(83,429)	307,130
Designated funds					
Permits fund	-	-	-	80,000	80,000
Total unrestricted funds	318,537	223,761	(151,739)	(3,429)	387,130
Restricted funds					
Martin Smith Foundation - Fundraiser	-	15,000	(18,201)	3,201	-
Wessex Water	-	4,000	(4,000)	-	-
Bristol City Council	14,914	40,000	(54,926)	12	-
Borderlands (Southwest) Limited	2,138	-	(2,138)	-	-
Red Cross	3,711	-	(3,865)	154	-
Anton Jurgen	-	3,000	(3,007)	7	-
National Lottery Community Fund	-	88,478	(88,525)	47	-
Quartet Express Grant	-	10,000	(10,008)	8	-
Swan Mountain	-	4,000	-	-	4,000
Total restricted funds	20,763	164,478	(184,670)	3,429	4,000
Total funds	339,300	388,239	(336,409)	-	391,130

Purpose of restricted funds

Martin Smith Foundation	Fundraiser salary
Wessex Water - Hub project	Hub Project
Bristol City Council	Co-ordination and delivery of donations for Afghan refugees, response to Ukraine war and provision of ABC services to arrivals at New Hotel
Borderlands (Southwest) Limited	To provide essential living items to the residents of the Filton Hotel
Red Cross - Ukraine Support Fund Programme	Hub Project costs
Anton Jurgen	Welcome Hub and Free shop for refugees and asylum seekers
National Lottery Community Fund	Supporting Asylum Seekers and Refugees Together project over 3 years and supporting The Welcome Hub and Free Shop.
Quartet Express Grant	Support the Community Hub
Swan Mountain WG	Women's sports group and mixed gardening group

AID BOX COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

17 Analysis of net assets between funds

	General Fund £	Designated Funds £	Restricted Funds £	Total £
Cash at Bank and in Hand	235,645	80,000	4,000	319,645
Other Net Current Assets/(Liabilities)	71,485	-	-	71,485
Total	307,130	80,000	4,000	391,130

Analysis of net assets - prior year

	General Fund £	Designated Funds £	Restricted Funds £	Total £
Cash at Bank and in Hand	309,409	-	20,763	330,172
Other Net Current Assets/(Liabilities)	9,128	-	-	9,128
Total	318,537	-	20,763	339,300

18 Analysis of prior year funds, as required by paragraph 4.2. of the SORP

	Prior Year Unrestricted Funds 2023 £	Prior Year Restricted Funds 2023 £	Prior Year Total Funds 2023 £
Income and Endowments From:			
Donations and legacies	267,625	120,458	388,083
Investments	-	-	-
Total	267,625	120,458	388,083
Expenditure On:			
Raising funds	10,328	21,579	31,907
Charitable activities	161,738	100,874	262,612
Other	856	-	856
Total	172,922	122,453	295,375
Net income/(expenditure)	94,703	(1,995)	92,708
Transfers between funds	-	-	-
Net movement in funds	94,703	(1,995)	92,708
Total funds brought forward	223,834	22,758	246,592
Total Funds Carried Forward	318,537	20,763	339,300