

# WESTRAVEN COMMUNITY CAFE AND GARDEN

England & Wales · Charity number 1174905

## Details

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Other names	Westraven Cross Keys Homes Community Cafe and Garden
Status	Registered
Legal form	CIO
Registered	2017-09-29
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	24-28 Hampton Court Peterborough PE3 7JA
Phone	01733330040
Email	<a href="mailto:chair@westraven.co.uk">chair@westraven.co.uk</a>
Website	<a href="http://www.westraven.co.uk">www.westraven.co.uk</a>

## Activities

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**Objects:** 1) TO DEVELOP THE CAPACITY AND SKILLS OF THE MEMBERS OF THE SOCIALLY AND ECONOMICALLY DISADVANTAGED COMMUNITY OF WESTWOOD AND RAVENSTHORPE IN SUCH A WAY THAT THEY ARE BETTER ABLE TO IDENTIFY, AND HELP MEET, THEIR NEEDS AND TO PARTICIPATE MORE FULLY IN SOCIETY. 2) TO PROVIDE OR ASSIST IN THE PROVISION OF FACILITIES IN THE INTEREST OF SOCIAL WELFARE FOR RECREATION OR LEISURE TIME OCCUPATION OF INDIVIDUALS IN WESTWOOD AND RAVENSTHORPE WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE INFIRMITY OR DISABILITY, FINANCIAL HARDSHIP OR SOCIAL CIRCUMSTANCES WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE. 3) THE PREVENTION OR RELIEF OF POVERTY IN WESTWOOD AND RAVENSTHORPE BY PROVIDING: GRANTS, ITEMS AND SERVICES TO INDIVIDUALS IN NEED AND/OR CHARITIES, OR OTHER ORGANISATIONS WORKING TO PREVENT OR RELIEVE POVERTY. 4) TO ACT AS A RESOURCE FOR YOUNG PEOPLE UP TO THE AGE OF 30 LIVING IN WESTWOOD AND RAVENSTHORPE BY PROVIDING ADVICE AND ASSISTANCE AND ORGANISING PROGRAMMES OF PHYSICAL, EDUCATIONAL AND OTHER ACTIVITIES AS A MEANS OF: (A) ADVANCING IN LIFE AND HELPING YOUNG PEOPLE BY DEVELOPING THEIR SKILLS, CAPACITIES AND CAPABILITIES TO ENABLE THEM TO PARTICIPATE IN SOCIETY AS INDEPENDENT, MATURE AND RESPONSIBLE INDIVIDUALS; (B) ADVANCING EDUCATION; (C) RELIEVING UNEMPLOYMENT; (D) PROVIDING RECREATIONAL AND LEISURE TIME ACTIVITY IN THE INTERESTS OF SOCIAL WELFARE FOR PEOPLE LIVING IN THE AREA OF BENEFIT WHO HAVE NEED BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABILITY, POVERTY OR SOCIAL AND ECONOMIC CIRCUMSTANCES WITH A VIEW TO IMPROVING THE CONDITIONS OF LIFE OF SUCH PERSONS. 5) TO PROMOTE SOCIAL INCLUSION FOR THE PUBLIC BENEFIT WESTWOOD AND RAVENSTHORPE BY PREVENTING PEOPLE FROM BECOMING SOCIALLY EXCLUDED, RELIEVING THE NEEDS OF THOSE PEOPLE WHO ARE SOCIALLY EXCLUDED AND ASSISTING THEM TO INTEGRATE INTO SOCIETY. FOR THE PURPOSE OF THIS CLAUSE 'SOCIALLY EXCLUDED' MEANS BEING EXCLUDED FROM SOCIETY, OR PART OF SOCIETY, AS A RESULT OF BEING A MEMBER OF A SOCIALLY AND ECONOMICALLY DEPRIVED COMMUNITY.

**Activities:** To develop the capacity and skills of the members of the socially and economically disadvantaged community of Westwood and Ravensthorpe in such a way that they are better able to identify, and help meet their needs and to participate more fully in society. By running cooking, gardening, boxing, chair yoga, basketball and various and educational fun days for all community groups.

## Classification

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- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, Disability, The Prevention Or Relief Of Poverty, Amateur Sport, Environment/conservation/heritage, Economic/community Development/employment, Recreation, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

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- **Area of benefit:** LOCAL
- Peterborough City

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£212,048	£187,215	-	-
2024-04-05	£164,831	£154,423	-	-
2023-04-05	£104,445	£105,655	-	-
2022-04-05	£72,251	£69,831	-	-
2021-04-05	£50,188	£52,518	-	-

## Trustees

Name	Role	Appointed
Lucinda Robinson		2020-01-31
Mary Bryce		2024-03-11

**WESTRAVEN COMMUNITY CAFE AND GARDEN**

England & Wales - Charity number 1174905

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# Accounts

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Charity registration number 1174905

WESTRAVEN CROSS KEYS HOMES COMMUNITY CAFE  
AND GARDEN TRADING AS WESTRAVEN COMMUNITY  
CAFÉ AND GARDEN  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025

**WESTRAVEN CROSS KEYS HOMES COMMUNITY CAFÉ AND GARDEN  
TRADING AS WESTRAVEN COMMUNITY CAFÉ AND GARDEN**

**LEGAL AND ADMINISTRATIVE INFORMATION**

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<b>Trustees</b>	L Robinson M Bryce
<b>Charity number</b>	1174905
<b>Principal address</b>	24-28 Hampton Court Westwood Peterborough PE3 7JA

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**WESTRAVEN CROSS KEYS HOMES COMMUNITY CAFÉ AND GARDEN  
TRADING AS WESTRAVEN COMMUNITY CAFÉ AND GARDEN**

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**WESTRAVEN CROSS KEYS HOMES COMMUNITY CAFÉ AND GARDEN  
TRADING AS WESTRAVEN COMMUNITY CAFÉ AND GARDEN**

**TRUSTEES' REPORT**

**FOR THE YEAR ENDED 31 MARCH 2025**

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The trustees present their annual report and financial statements for the year ended 31 March 2025

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:

1) To develop the capacity and skills of the members of the socially and economically disadvantaged community of Westwood and Ravensthorpe in such a way that they are better able to identify and help meet their needs and to participate more fully in society.

2) To provide or assist in the provision of facilities in the interest of social welfare for recreation or leisure time occupation of individuals in Westwood and Ravensthorpe who have need of such facilities by reason of their youth, age infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.

3) The prevention or relief of poverty in Westwood and Ravensthorpe by providing grants, items and services to individuals in need and/or charities, or other organisations working to prevent or relieve poverty.

4) To act as a resource for young people up to the age of 30 living in Westwood and Ravensthorpe by providing advice and assistance and organising programmes of physical, educational and other activities as a means of:

(a) Advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals.

(b) Advancing education.

(c) Relieving unemployment.

(d) Providing recreational and leisure time activity in the interests of social welfare for people living in the area of benefit who have need by reason of their youth, age, infirmity or disability, poverty or social and economic circumstances with a view to improving the conditions of life of such people.

5) To promote social inclusion for the public benefit of Westwood and Ravensthorpe by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society.

The charity was established in 2017 to take over the running and management of the community cafe and gardens as part of a major community project led by WestRaven Big Local, a local community led project that represents the residents of Westwood and Ravensthorpe. The WestRaven Big Local community project has received Big Lottery funding via the Big local Trust and appointed Cross Keys Homes Ltd as a locally Trusted organisation to administer the project. The Big Local funding ended in the 22-23 financial year and from April 2024 onwards Cross Keys Homes have paid the staffing costs.

**WESTRAVEN CROSS KEYS HOMES COMMUNITY CAFÉ AND GARDEN  
TRADING AS WESTRAVEN COMMUNITY CAFÉ AND GARDEN**

**TRUSTEES' REPORT (CONTINUED)**

***FOR THE YEAR ENDED 31 MARCH 2025***

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The primary means of achieving the charity's objectives is through the provision of a community cafe and community garden within Westwood and Ravensthorpe for the benefit of the community.

The community cafe and gardens aim to:

- Offer a hub where people can meet and socialise, reducing isolation and increasing a sense of inclusion in the community.
- Provide access to cheap, healthy food for the benefit of all local residents. A community fridge offers free food to those who may not otherwise have access to fresh food.
- Raise awareness about healthier, more active lifestyles by hosting exercise sessions, cookery lessons and enabling the local community to have access to local pesticide free produce.
- Provide a community space, where community groups can host their activities and individuals can have a safe and welcoming space to visit.
- Offer residents the ability to access green space and provide a retreat for those with limited access to garden space. The space is used to host community events, to grow food, teach sustainable practises and to give local children a further facility for play.
- Deliver opportunities for skills development, through volunteering, workshops, and placements from project partners.

The activity of the charity comprises two parts. One is the operation of the community cafe with hospitality income, and function room bookings at its premises. On the garden site community workshops, family activity days are operated alongside the growing and selling of produce and crafted wooden items. Both sites allow for residents and community groups to meet, socialise, learn, and improve their health and well-being. A youth worker operates activities across both sites and delivers activities for many age ranges including holiday camps in the school holidays.

Café Activities -The cafe has continued to be open 5 days a week to the community. Food sharing schemes and external supply the cafe and community food projects with free fridge food which is provided to the community free of charge and which would otherwise go to waste. Food is now sold in a community pantry in the cafe premises at an affordable price to support local access to food whilst removing the stigma of free food. The pantry was well used in this period. The cafe hosts organised meet ups for groups run by community organisers including a weekly parent and toddler club run by Barnardo's, a weight management group, and Rainbows and Brownies have groups using the hall in the term time. The cafe also books fitness instructors to deliver weekly, low-cost exercise classes in the function room, for example Chair Yoga, Chair Exercise and Zumba. The function room and training kitchen are also available to hire for community groups. The cafe also runs events monthly which include quizzes and bingo nights which are ever popular. Cookery classes for the local community have been given utilising external funding. Volunteers help run the café, including volunteers supported by local colleges who have learning disabilities. The lead youth worker runs a 0-5 dance class at the café during term time as well as funded HAF holiday camps during the Easter, Summer and Christmas school holidays.

Garden activities: The daily gardening and maintenance activities on site with volunteers are overseen by the garden manager. The growing areas, greenhouse and poly-tunnel at the site are used to grow food and flowers that are available for purchase and are also given to the community cafe. Local community groups and schools use the garden including the specialist SEND Needs schools. The garden works with various local partners including the YMCA, National Literacy Trust, Growthworks among others. Some volunteers have additional needs and attend with support.

Ravensthorpe Primary school next door to the garden site continues to bring small groups of pupils on site across the week to do a variety of activities such as bush crafts, crafts, and planting.

Workshops, events, and courses are held regularly at the garden. These have included art workshops, growing and cooking courses, family activity days and school holiday workshops such as pumpkin carving and den building for children in the October half-term holidays. During the Easter and Summer holidays the lead youth worker runs funded HAF holiday camps from the garden as well as outdoor play group for 0-5's during term time.

**WESTRAVEN CROSS KEYS HOMES COMMUNITY CAFÉ AND GARDEN  
TRADING AS WESTRAVEN COMMUNITY CAFÉ AND GARDEN**

**TRUSTEES' REPORT (CONTINUED)**

***FOR THE YEAR ENDED 31 MARCH 2025***

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

**Public benefit statement**

We are conscious that the guidelines issued by the Charity Commission emphasise the requirement **that** all charities of every kind must be able to demonstrate that their work is of direct benefit to the public. We believe our objectives, core activities and aims as outlined above satisfy this requirement.

The charity is very involved in the community and relies on voluntary help. Both the community cafe and community garden are partly staffed by volunteers.

**Achievements and performance**

The trustees have continued with three 'Key Performance Indicators' for the cafe and garden projects being:

*a) Increase income from chargeable goods, commissioned activities and from grants*

Sales income has increased from the previous financial year and grants from a wider range of sources have been secured.

*Facility development*

The facilities at the café and garden continue to be improved and substantial improvement work to the growing areas at the garden has taken place including improving accessibility.

*b) Monitor event participants.*

Systems for measuring footfall in the garden are in place and tracking the number of volunteers. Volunteer hours at the cafe and garden are being logged on top of the number of people involved. More work has been done to capture feedback from those who attend events, use the services or volunteer.

**Financial review**

Income generated during the year was £212,048 resulting in a surplus of £24,833 for the year.

The cafe and garden are staffed in part by volunteers and part by employees of Cross Keys Homes. The charity continues to work towards a position where its activities and grant receipts can more than support all other ongoing costs.

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 approximately three months' 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. It is the intention of the trustees to establish a more detailed reserves policy in the coming financial year. Additional admin support for financial matters is allowing tighter forecasting of budgets.

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.

**WESTRAVEN CROSS KEYS HOMES COMMUNITY CAFÉ AND GARDEN  
TRADING AS WESTRAVEN COMMUNITY CAFÉ AND GARDEN**

**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2025**

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**Structure, governance and management.**

The governing document of WestRaven Community Cafe and Garden, a Charitable Incorporated Organisation (CIO) is a constitution dated 25 September 2017.

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

L Robinson  
M Bryce

None of the trustees have any beneficial interest in the charity.

**Recruitment and appointment of trustees**

Following consultation and agreement with trustees in March 2024 a new charity constitution and structure was agreed with the implementation of 2 charity trustees Lucinda Robinson and Mary Bryce who is a director of Cross Keys Homes. The other trustees all stood down and became part of the newly formed community group.

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

Trustee



Dated: 08.10.2025

**WESTRAVEN CROSS KEYS HOMES COMMUNITY CAFÉ AND GARDEN  
TRADING AS WESTRAVEN COMMUNITY CAFÉ AND GARDEN**

**INDEPENDENT EXAMINER'S REPORT**

**TO THE TRUSTEES OF WESTRAVEN COMMUNITY CAFE AND GARDEN**

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I report to the trustees on my examination of the financial statements of WestRaven Community Cafe and Garden (the charity) for the year ended 31 March 2025.

**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**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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:

- a) accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- b) the financial statements do not accord with those records; or
- c) 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.



Signed: Peter Harvey

Fellow of the Chartered Institute of Management Accountants (FCMA).  
Chartered Global Management Accountant (CGMA).  
Chartered Institute of Management Accountants Member in Practice (CIMA Mip).

Date: 2<sup>nd</sup> October 2025

**WESTRAVEN CROSS KEYS HOMES COMMUNITY CAFÉ AND GARDEN  
TRADING AS WESTRAVEN COMMUNITY CAFÉ AND GARDEN**

**STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b><u>Income from:</u></b>							
Donations and legacies	3	23,935	56,985	80,920	8,708	41,907	50,615
Charitable activities	4	90,576	40,552	131,128	91,378	22,838	114,216
<b>Total income</b>		<b>114,511</b>	<b>97,537</b>	<b>212,048</b>	<b>100,086</b>	<b>64,745</b>	<b>164,831</b>
<b><u>Expenditure on:</u></b>							
Charitable activities	5	114,246	72,969	187,215	101,933	52,490	154,423
<b>Net income/(expenditure) for year</b>							
<b>Net movement in funds</b>		265	24,568	24,833	(1,847)	12,254	10,408
Fund balances at 1 April 2024		28,099	18,798	46,897	29,946	6,543	36,489
Prior Year Adjustment		(226)	226	0	0	0	0
<b>Fund balances as at 31 March 2025</b>		<b>28,138</b>	<b>43,592</b>	<b>71,730</b>	<b>28,099</b>	<b>18,798</b>	<b>46,897</b>

**WESTRAVEN CROSS KEYS HOMES COMMUNITY CAFÉ AND GARDEN  
TRADING AS WESTRAVEN COMMUNITY CAFÉ AND GARDEN**

**BALANCE SHEET  
AS AT 31 MARCH 2025**

	Notes	2025		2024
		£	£	£
<b>Fixed assets</b>				
Tangible assets	10		11,124	10,480
<b>Current assets</b>				
Stocks	11	5,579		5,935
Debtors	12	1,960		928
Cash at bank and in hand		67,541		60,665
		<u>75,080</u>		<u>67,528</u>
<b>Creditors: amounts falling due within one year</b>	13	(14,473)		(31,111)
Net current assets			60,607	36,417
<b>Total assets less current liabilities</b>			<u>71,730</u>	<u>46,897</u>
<b>Income funds</b>				
Restricted funds	14		43,594	19,024
Unrestricted funds			28,136	27,873
			<u>71,730</u>	<u>46,897</u>

The financial statements were approved by the Trustees on



**L Robsinson  
Trustee**

**WESTRAVEN CROSS KEYS HOMES COMMUNITY CAFÉ AND GARDEN  
TRADING AS WESTRAVEN COMMUNITY CAFÉ AND GARDEN**

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**WESTRAVEN CROSS KEYS HOMES COMMUNITY CAFÉ AND GARDEN  
TRADING AS WESTRAVEN COMMUNITY CAFÉ AND GARDEN**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2025**

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**1 Accounting policies**

**Charity information**

WestRaven Community Cafe and Garden is a Charitable Incorporated Organisation (CIO) - reference number CE012380.

**1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's constitution, 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)" (as amended for accounting periods commencing from 1 January 2016). 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 have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice, which is referred to in the Regulations, but which has since been withdrawn.

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.

**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. Cross Keys Homes has agreed to support the charity

**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 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.

**1.4 Income**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

**1.5 Expenditure**

Resources expended are accounted for on an accrual basis.

WESTRAVEN CROSS KEYS HOMES COMMUNITY CAFÉ AND GARDEN  
TRADING AS WESTRAVEN COMMUNITY CAFÉ AND GARDEN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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1 Accounting policies (Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Plant and equipment	10 years straight line.
Fixtures and fittings.	20% reducing balance.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the assets and settle the liability simultaneously.

**Basic financial assets**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

**Impairment of financial assets**

Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

**WESTRAVEN CROSS KEYS HOMES COMMUNITY CAFÉ AND GARDEN  
TRADING AS WESTRAVEN COMMUNITY CAFÉ AND GARDEN**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2025**

**2 Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**3 Donations and legacies**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total</b>	<b>Total</b>
	<b>2025</b>	<b>2025</b>	<b>2025</b>	<b>2024</b>
	£	£	£	£
Donations and gifts	6,715	4,425	11,140	5,450
Grants received	17,220	52,560	69,780	45,165
	<u>23,935</u>	<u>56,985</u>	<u>80,920</u>	<u>50,615</u>
For the year ended 31 March 2024	<u>8,708</u>	<u>41,907</u>		<u>50,615</u>

**4 Charitable activities**

	<b>2025</b>	<b>2024</b>
	£	£
Community cafe takings	90,576	91,378
Holiday activities and food programme	40,552	22,838
	<u>131,128</u>	<u>114,216</u>

**WESTRAVEN CROSS KEYS HOMES COMMUNITY CAFÉ AND GARDEN  
TRADING AS WESTRAVEN COMMUNITY CAFÉ AND GARDEN**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2025**

**5 Charitable Activities**

	<b>2025</b>	<b>2024</b>
	£	£
Depreciation and impairment	2,156	1,609
Purchases of food and consumables	79,745	72,419
Staffing costs to deliver Activities	21,506	10,950
Other miscellaneous costs to deliver Activities	26,510	9,745
Cleaning	1,998	2,688
Insurance	1,437	1,427
Light and heat	19,637	16,416
Rates	4,127	1,347
Rent	11,605	11,653
Repairs and maintenance	12,228	16,716
Telephone charges	2,273	1,688
Sundry expenses	2,566	3,001
	<u>185,788</u>	<u>149,659</u>
Share of governance costs (see note 6)	1,427	4,764
	<u>187,215</u>	<u>154,423</u>
<b>Analysis by fund</b>		
Unrestricted funds	114,246	102,159
Restricted funds	72,969	52,264
	<u>187,215</u>	<u>154,423</u>
<b>For the year ended 31 March 2024</b>		
Unrestricted funds	102,159	
Restricted funds	52,264	
	<u>154,423</u>	

**WESTRAVEN CROSS KEYS HOMES COMMUNITY CAFÉ AND GARDEN  
TRADING AS WESTRAVEN COMMUNITY CAFÉ AND GARDEN**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2025**

**6 Support Costs**

	Support costs	Governance costs	2025	Support costs	Governance costs	2024
	£	£	£	£	£	£
Bank charges	0	32	32	0	32	32
Accountancy	0	1,395	1,395	-	4,732	4,732
	0	1,427	1,427	0	4,764	4,764
Analysed between						
Charitable activities	0	1,427	1,427	0	4,764	4,764

Governance costs relate to an accrual for the Independent Examiner fees for the 2024/2025 Annual Accounts.

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

Trustees were reimbursed a total of £ nil (2024: £nil) for expenses relating to the charity.

**8 Employees**

There were no employees during the year (2024: no employees during the year).

**9 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.

**10 Tangible Assets**

	Plant and equipment	Fixtures and Fittings	Total
	£	£	£
<b>Cost</b>			
At 1 April 2023	13,330	383	13,713
At 31 March 2024	13,330	383	13,713
<b>Depreciation and impairment</b>			
At 1 April 2023	3,691	173	3,864
Depreciation charged in the year	1,547	61	1,608
At 31 March 2024	5,238	234	5,472
<b>Carrying amount</b>			
At 31 March 2024	10,235	245	10,480
At 31 March 2023	11,782	306	12,088

WESTRAVEN CROSS KEYS HOMES COMMUNITY CAFÉ AND GARDEN  
TRADING AS WESTRAVEN COMMUNITY CAFÉ AND GARDEN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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<b>11 Stock</b>	<b>2025</b>	<b>2024</b>
	£	£
Raw Materials	5,579	5,935
<b>12 Debtors</b>	<b>2025</b>	<b>2024</b>
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	306	483
Prepayments and accrued income	1,654	445
	<u>1,960</u>	<u>928</u>
<b>13 Creditors: amounts falling due within one year</b>	<b>2025</b>	<b>2024</b>
	£	£
Trade creditors	1,236	3,300
Other creditors	492	3,059
Accruals and deferred income	12,745	24,752
	<u>14,473</u>	<u>31,111</u>

**WESTRAVEN CROSS KEYS HOMES COMMUNITY CAFÉ AND GARDEN  
TRADING AS WESTRAVEN COMMUNITY CAFÉ AND GARDEN**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2025**

**14 Restricted Funds**

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in Funds						
	Balance @ 01.04.23	Incoming Resources	Resources Expended	Balance 31.03.24	Incoming Resources	Resources Expended	Balance 31.03.25
Arnold Clark - Food Support	-	-	-	-	2,550	(1,818)	732
CCF - Mini Nature Reserve - Garden	-	-	-	-	3,202	(182)	3,020
CKH - Neets (Under 25's Garden Project)	-	-	-	-	998	(148)	850
Cross Keys Homes - NEETS 2022	2	-	(2)	-	-	-	-
Cross Keys Homes - NEETS 2023	-	1,300	(1,135)	164	-	(164)	-
Groundworks - Comic Relief (warm hub)	-	-	-	-	2,312	(1,469)	843
Holiday and Food Programme - 2023	4,335	20,438	(13,983)	10,791	873	(1,822)	9,842
Holiday and Food Programme -2024	-	2,400	-	2,400	33,251	(21,748)	13,903
Household Support Fund - HSF6	-	-	-	-	7,000	(7,000)	-
Hubbub - Community Fridge - Fareshare	-	-	-	-	5,000	(5,000)	-
Hubbub 2022	152	-	(110)	42	-	(42)	-
Hubbub 2023 - Eat your pumpkin	-	625	(211)	414	-	(414)	-
Hubbub 2024 - Eat Your Pumpkin	-	-	-	-	734	(734)	-
Hubbub Community Food Hub	-	5,280	(5,092)	188	2,000	(2,188)	-
Hubbub Community Food Hub 2024	-	-	-	-	9,002	(7,983)	1,019
John Lewis - Waitrose	-	1,000	(905)	95	-	(95)	-
Joyce Dawkins	20	-	-	20	-	(20)	-
Little Lives - Little Wanderers	-	1,193	(471)	722	-	(722)	-
National Lottery/Nene Park Trust	-	-	-	-	7,391	(298)	7,093
PCC - Christmas Hampers 24	-	-	-	-	880	(869)	11
PCC - Family Hub Summer Event - Garden	-	-	-	-	1,875	(1,875)	-
PCC - HAF 25 -	-	-	-	-	3,600	(1,092)	2,508
PCC - HAF Christmas Party 24	-	-	-	-	1,200	(1,200)	-
PCC - Household Support Fund	-	15,264	(15,218)	46	9,559	(9,379)	226
PCC - Local Leadership Fund	-	524	(76)	448	-	(448)	-
PCC - Older Adults Project	-	-	-	-	3,588	(1,664)	1,924
PCC - Outdoor Cooking Resources 24	-	-	-	-	747	(747)	-
PCC - Peterborough Music Hub	-	1,580	(1,307)	273	-	(273)	-
PCC- HAF - Growing Resources	-	841	(835)	6	-	(6)	-
PCVS - Health and Wellbeing	175	25	(200)	-	-	-	-
Peterborough City Council	500	-	-	500	-	(500)	-
Princebuild -Garden Improvements	-	300	(66)	234	-	(234)	-
Soil Association	32	-	(18)	14	-	(14)	-
Tesco - Groundworks	-	630	-	630	-	(345)	285
Tesco - Groundworks -	-	1,000	(318)	682	-	(682)	-
Tesco - Stronger Starts	-	-	-	-	500	(340)	160
The Cole Charitable Trust	-	-	-	-	1,500	(324)	1,176
The National Lottery - Cost of Living	-	12,345	(11,406)	939	-	(939)	-
The National Lottery - TFOP	205	-	(30)	175	-	(175)	-
WestRaven	1,122	-	(1,108)	14	-	(14)	-
	6,544	64,745	(52,490)	18,798	97,765	(72,969)	43,592

**WESTRAVEN CROSS KEYS HOMES COMMUNITY CAFÉ AND GARDEN  
TRADING AS WESTRAVEN COMMUNITY CAFÉ AND GARDEN**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2025**

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Arnold Clark - Cafe Food Support - Cafe	Community food support at café
CCF - Mini Nature Reserve - Garden	Garden project to create mini nature reserve and improve wildlife areas
CKH - Neets (Under 25's Garden Project) -Garden	Funding for NEET project/event at the garden
Cross Keys Homes - NEETS 2022	Funding for NEET project/event at the garden
Cross Keys Homes - NEETS 2023	Funding for NEET project/event at the garden
Groundworks - Comic Relief (warm hub) - Cafe	Food and warm hub support at café
Holiday and Food Programme - 2023	School Holiday Activity Programme
Holiday and Food Programme -2024	School Holiday Activity Programme
Household Support Fund - HSF6 - Cafe	Food and warm hub support at café
Hubbub - Community Fridge - Fareshare - Cafe	Fareshare subscription costs for the café
Hubbub 2022	Halloween Half Term Activity Pumpkin Workshop
Hubbub 2023 - Eat your pumpkin	Halloween Half Term Activity Workshop
Hubbub 2024 - Eat Your Pumpkin - Youth	Halloween Half Term Activity Workshop
Hubbub Community Food Hub	Improve garden growing area, cooking courses and food boxes
Hubbub Community Food Hub 2024 - Cafe	Cooking classes at café
John Lewis - Waitrose	Café Christmas event
Joyce Dawkins	Donation for Food Cart and food
Little Lives - Little Wanderers	Outdoor Learning and Play Equipment for 0-5 play group at garden
National Lottery/Nene Park Trust - Building Healthier Green Futures	
PCC - Christmas Hampers 24 -Youth	Programme of workshops for young people 16-25 held at the garden
PCC - Family Hub Summer Event - Garden	Christmas hampers for HAF programme families
PCC - HAF 25 - Youth	Summer family event held by the family hubs at the garden
PCC - HAF Christmas Party 24 - Youth	School Holiday Activity Programme
PCC - Household Support Fund	Christmas party held at café for HAF children
PCC - Local Leadership Fund	Food and warm hub support at café
PCC - Older Adults Project - Cafe	Outdoor Learning and Play Equipment
PCC - Outdoor Cooking Resources 24 - Youth	Café exercise classes
PCC - Peterborough Music Hub	Outdoor cooking resources at garden for use of HAF
PCC- HAF - Growing Resources	Music Workshop for young people held at garden
PCVS - Health and Wellbeing	Growing Resources for HAF children at the Garden
Peterborough City Council	Zumba Classes ran at the Café
Princebuild -Garden Improvements	Donation for money towards food chiller at Café
	Garden Improvements.
	For resources and costs for outdoor kitchen and community cooking activities.
Soil Association	Kitchen Improvements at Garden
Tesco - Groundworks	Youth Activities and Workshops
Tesco - Groundworks - Youth	Exercise classes at the café
Tesco - Stronger Starts -- Cafe	Stay and play group for under 5's held at the café
The Cole Charitable Trust - WestRaven Stay and Play - Youth	Food Support at the café
The National Lottery - Cost of Living	Community led Workshops and Training
The National Lottery - TFOP	Events for Westwood and Ravensthorpe
WestRaven	

**WESTRAVEN COMMUNITY CAFE AND GARDEN  
TRADING AS WESTRAVEN BIG LOCAL  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2025**

**15 Analysis of net assets between funds**

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fund balances at 31 March 2025 are represented by:						
Tangible assets	11,124		11,124	10,480		11,124
Current assets/(liabilities)	17,013	43,594	60,607	17,619	18,798	36,417
	<u>28,136</u>	<u>43,594</u>	<u>71,730</u>	<u>28,098</u>	<u>18,798</u>	<u>47,540</u>

**16 Operating lease commitments**

At the reporting end date, the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Within one year	-	-

**17 Related party transactions**

The charity currently runs its community gardens on land that has been made available for use by Ravensthorpe Primary School. No charge is made for the use of the land.

The community cafe is operated from premises that are leased from Cross Keys Homes Ltd, the locally trusted organisation for the WestRaven Big Local project. Rent and services are charged at normal market rates.

The operating assets for the charity have been made available for use by the WestRaven Big Local project. No charge has been made for the use of the assets during the period.

**WESTRAVEN COMMUNITY CAFE AND GARDEN**

England & Wales - Charity number 1174905

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# Accounts

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WESTRAVEN CROSS KEYS HOMES COMMUNITY CAFE  
AND GARDEN TRADING AS WESTRAVEN COMMUNITY  
CAFÉ AND GARDEN  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024

**WESTRAVEN CROSS KEYS HOMES COMMUNITY CAFÉ AND GARDEN  
TRADING AS WESTRAVEN COMMUNITY CAFÉ AND GARDEN**

**LEGAL AND ADMINISTRATIVE INFORMATION**

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<b>Trustees</b>	L Robinson M Bryce	(Appointed 11 March 2024)
<b>Charity number</b>	1174905	
<b>Principal address</b>	24-28 Hampton Court Westwood Peterborough PE3 7JA	

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**WESTRAVEN CROSS KEYS HOMES COMMUNITY CAFÉ AND GARDEN  
TRADING AS WESTRAVEN COMMUNITY CAFÉ AND GARDEN**

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**WESTRAVEN CROSS KEYS HOMES COMMUNITY CAFÉ AND GARDEN  
TRADING AS WESTRAVEN COMMUNITY CAFÉ AND GARDEN**

**TRUSTEES' REPORT**

***FOR THE YEAR ENDED 31 MARCH 2024***

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The trustees present their annual report and financial statements for the year ended 31 March 2024.

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:

1) To develop the capacity and skills of the members of the socially and economically disadvantaged community of Westwood and Ravensthorpe in such a way that they are better able to identify and help meet their needs and to participate more fully in society.

2) To provide or assist in the provision of facilities in the interest of social welfare for recreation or leisure time occupation of individuals in Westwood and Ravensthorpe who have need of such facilities by reason of their youth, age infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.

3) The prevention or relief of poverty in Westwood and Ravensthorpe by providing grants, items and services to individuals in need and/or charities, or other organisations working to prevent or relieve poverty.

4) To act as a resource for young people up to the age of 30 living in Westwood and Ravensthorpe by providing advice and assistance and organising programmes of physical, educational and other activities as a means of:

(a) Advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals.

(b) Advancing education.

(c) Relieving unemployment.

(d) Providing recreational and leisure time activity in the interests of social welfare for people living in the area of benefit who have need by reason of their youth, age, infirmity or disability, poverty or social and economic circumstances with a view to improving the conditions of life of such people.

5) To promote social inclusion for the public benefit of Westwood and Ravensthorpe by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society.

The charity was established in 2017 to take over the running and management of the community cafe and gardens as part of a major community project led by WestRaven Big Local, a local community led project that represents the residents of Westwood and Ravensthorpe. The WestRaven Big Local community project has received Big Lottery funding via the Big local Trust and appointed Cross Keys Homes Ltd as a locally Trusted organisation to administer the project. The Big Local funding ended in the 22-23 financial year and from April 2024 onwards Cross Keys Homes have paid the staffing costs.

**WESTRAVEN CROSS KEYS HOMES COMMUNITY CAFÉ AND GARDEN  
TRADING AS WESTRAVEN COMMUNITY CAFÉ AND GARDEN**

**TRUSTEES' REPORT (CONTINUED)**

***FOR THE YEAR ENDED 31 MARCH 2024***

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The primary means of achieving the charity's objectives is through the provision of a community cafe and community garden within Westwood and Ravensthorpe for the benefit of the community.

The community cafe and gardens aim to:

- Offer a hub where people can meet and socialise, reducing isolation and increasing a sense of inclusion in the community.
- Provide access to cheap, healthy food for the benefit of all local residents. A community fridge offers free food to those who may not otherwise have access to fresh food.
- Raise awareness about healthier, more active lifestyles by hosting exercise sessions, cookery lessons and enabling the local community to have access to local pesticide free produce.
- Provide a community space, where community groups can host their activities and individuals can have a safe and welcoming space to visit.
- Offer residents the ability to access green space and provide a retreat for those with limited access to garden space. The space is used to host community events, to grow food, teach sustainable practises and to give local children a further facility for play.
- Deliver opportunities for skills development, through volunteering, workshops, and placements from project partners.

The activity of the charity comprises two parts. One is the operation of the community cafe with hospitality income, and function room bookings at its premises. On the garden site community workshops, family activity days are operated alongside the growing and selling of produce and crafted wooden items. Both sites allow for residents and community groups to meet, socialise, learn, and improve their health and well-being. A youth worker operates activities across both sites and delivers activities for many age ranges including holiday camps in the school holidays.

Café Activities -The cafe has continued to be open 5 days a week to the community. Food sharing schemes and external supply the cafe and community food projects with free fridge food which is provided to the community free of charge and which would otherwise go to waste. Food is now sold in a community pantry in the cafe premises at an affordable price to support local access to food whilst removing the stigma of free food. The pantry was well used in this period. The cafe hosts organised meet ups for groups run by community organisers including a weekly parent and toddler club run by Barnardo's, a weight management group and Rainbows and Brownies have groups using the hall in the term time. The cafe also books fitness instructors to deliver weekly, low-cost exercise classes in the function room, for example Chair Yoga, Reggae-size and Zumba. The function room and training kitchen are also available to hire for community groups. The cafe also runs events monthly which include quizzes and bingo nights which are ever popular. Cookery classes for the local community have been given utilising external funding. Volunteers help run the café, including volunteers supported by local colleges who have learning disabilities. The lead youth worker runs a 0-5 dance class at the café during term time as well as funded HAF holiday camps during the Easter, Summer and Christmas school holidays.

Garden activities: The daily gardening and maintenance activities on site with volunteers are overseen by the garden manager. The growing areas, greenhouse and poly-tunnel at the site are used to grow food and flowers that are available for purchase and are also given to the community cafe. Local community groups and schools use the garden including the specialist SEND Needs schools. The garden works with various local partners including the YMCA, National Literacy Trust, Growthworks among others. Some volunteers have additional needs and attend with support.

Ravensthorpe Primary school next door to the garden site continues to bring small groups of pupils on site across the week to do a variety of activities such as bush crafts, crafts, and planting.

Workshops, events, and courses are held regularly at the garden. These have included art workshops, growing and cooking courses, family activity days and school holiday workshops such as pumpkin carving and den building for children in the October half-term holidays. During the Easter and Summer holidays the lead youth worker runs funded HAF holiday camps from the garden as well as outdoor play group for 0-5's during term time.

**WESTRAVEN CROSS KEYS HOMES COMMUNITY CAFÉ AND GARDEN  
TRADING AS WESTRAVEN COMMUNITY CAFÉ AND GARDEN**

**TRUSTEES' REPORT (CONTINUED)**

***FOR THE YEAR ENDED 31 MARCH 2024***

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

**Public benefit statement**

We are conscious that the guidelines issued by the Charity Commission emphasise the requirement **that** all charities of every kind must be able to demonstrate that their work is of direct benefit to the public. We believe our objectives, core activities and aims as outlined above satisfy this requirement.

The charity is very involved in the community and relies on voluntary help. Both the community cafe and community garden are partly staffed by volunteers.

**Achievements and performance**

The trustees have continued with three 'Key Performance Indicators' for the cafe and garden projects being:

*a) Increase income from chargeable goods, commissioned activities and from grants*

Sales income has increased from the previous financial year and grants from a wider range of sources have been secured.

*Facility development*

The facilities at the café and garden continue to be improved and substantial improvement work to the growing areas at the garden has taken place including improving the accessibility.

*b) Monitor event participants.*

Systems for measuring footfall in the garden are in place and tracking the number of volunteers. Volunteer hours at the cafe and garden are being logged on top of the number of people involved. More work has been done to capture feedback from those who attend events, use the services or volunteer.

**Financial review**

Income generated during the year was £164,831 resulting in a surplus of £10,408 for the year.

The cafe and garden are staffed in part by volunteers and part by employees of Cross Keys Homes. The charity continues to work towards a position where its activities and grant receipts can more than support all other ongoing costs.

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 approximately three months' 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. It is the intention of the trustees to establish a more detailed reserves policy in the coming financial year. Additional admin support for financial matters is allowing tighter forecasting of budgets.

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.

**WESTRAVEN CROSS KEYS HOMES COMMUNITY CAFÉ AND GARDEN  
TRADING AS WESTRAVEN COMMUNITY CAFÉ AND GARDEN**

**TRUSTEES' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2024**

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**Structure, governance and management.**

The governing document of WestRaven Community Cafe and Garden, a Charitable Incorporated Organisation (CIO) is a constitution dated 25 September 2017.

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

C Forbes	(until 11 March 2024)
M Smith	(until 11 March 2024)
F Smith	(until 11 March 2024)
M O'Connor	(until 11 March 2024)
L Robinson	
M Bryce	(appointed 11 March 2024)

None of the trustees have any beneficial interest in the charity.

**Recruitment and appointment of trustees**

Following consultation and agreement with trustees in March 2024 a new charity constitution and structure was agreed with the implementation of 2 charity trustees Lucinda Robinson and Mary Bryce who is a director of Cross Keys Homes. The other trustees all stood down and became part of the newly formed community group.

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

Trustee



Dated: 29.01.2025

**WESTRAVEN CROSS KEYS HOMES COMMUNITY CAFÉ AND GARDEN  
TRADING AS WESTRAVEN COMMUNITY CAFÉ AND GARDEN**

**INDEPENDENT EXAMINER'S REPORT**

**TO THE TRUSTEES OF WESTRAVEN COMMUNITY CAFE AND GARDEN**

---

I report to the trustees on my examination of the financial statements of WestRaven Community Cafe and Garden (the charity) for the year ended 31 March 2024.

**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**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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:

- a) accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- b) the financial statements do not accord with those records; or
- c) 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.



Signed: Peter Harvey

Fellow of the Chartered Institute of Management Accountants (FCMA).  
Chartered Global Management Accountant (CGMA).  
Chartered Institute of Management Accountants Member In Practice (CIMA Mip).

Date: 23rd January 2025

**WESTRAVEN CROSS KEYS HOMES COMMUNITY CAFÉ AND GARDEN  
TRADING AS WESTRAVEN COMMUNITY CAFÉ AND GARDEN**

**STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 2024**

		Unrestricted funds 2024	Restricted funds 2024	Total 2024	Unrestricted funds 2023	Restricted funds 2023	Total 2023
Notes	£	£	£	£	£	£	£
<b><u>Income from:</u></b>							
Donations and legacies	3	8,708	41,907	50,615	3,545	5,514	9,059
Charitable activities	4	91,378	22,838	114,216	95,386		95,386
<b>Total income</b>		<b>100,086</b>	<b>64,745</b>	<b>164,831</b>	<b>98,931</b>	<b>5,514</b>	<b>104,445</b>
<b><u>Expenditure on:</u></b>							
Charitable activities	5	101,933	52,490	154,423	93,465	12,190	105,655
<b>Net income/(expenditure) for year</b>							
<b>Net movement in funds</b>		(1,847)	12,255	10,408	5,466	(6,676)	(1,210)
Fund balances at 1 April 2023		29,946	6,543	36,489	28,774	8,925	37,699
Prior Year Adjustment					(4,294)	4,294	0
<b>Fund balances as at 31 March 2024</b>		<b>28,099</b>	<b>18,798</b>	<b>46,897</b>	<b>29,946</b>	<b>6,543</b>	<b>36,489</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

**WESTRAVEN CROSS KEYS HOMES COMMUNITY CAFÉ AND GARDEN  
TRADING AS WESTRAVEN COMMUNITY CAFÉ AND GARDEN**

**BALANCE SHEET**

**AS AT 31 MARCH 2024**

	Notes	2024 £	£	2023 £	£
<b>Fixed assets</b>					
Tangible assets	10		10,480		12,088
<b>Current assets</b>					
Stocks	11	5,935		5,049	
Debtors	12	928		1,686	
Cash at bank and in hand		60,665		37,387	
		<u>67,528</u>		<u>44,122</u>	
<b>Creditors: amounts falling due within one year</b>	13	(31,111)		(19,721)	
Net current assets			36,417		24,401
<b>Total assets less current liabilities</b>			<u>46,897</u>		<u>36,489</u>
<b>Income funds</b>					
Restricted funds	14		19,024		6,543
Unrestricted funds			27,873		29,946
			<u>46,897</u>		<u>36,489</u>

The financial statements were approved by the Trustees on 29.01.2025



**L Robinson  
Trustee**

**WESTRAVEN CROSS KEYS HOMES COMMUNITY CAFÉ AND GARDEN  
TRADING AS WESTRAVEN COMMUNITY CAFÉ AND GARDEN**

**WESTRAVEN CROSS KEYS HOMES COMMUNITY CAFÉ AND GARDEN  
TRADING AS WESTRAVEN COMMUNITY CAFÉ AND GARDEN**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

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**1 Accounting policies**

**Charity information**

WestRaven Community Cafe and Garden is a Charitable Incorporated Organisation (CIO) - reference number CE012380.

**1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's constitution, 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)" (as amended for accounting periods commencing from 1 January 2016). 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 have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice, which is referred to in the Regulations, but which has since been withdrawn.

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.

**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. Cross Keys Homes has agreed to support the charity until further Big Local Funding has been received. Additional Big Local funding has been secured but not yet received, on this basis, 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 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.

**1.4 Income**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

**1.5 Expenditure**

Resources expended are accounted for on an accrual basis.

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2024**

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**1 Accounting policies** **(Continued)**

**1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Plant and equipment	10 years straight line.
Fixtures and fittings.	20% reducing balance.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in the statement of financial activities.

**1.7 Impairment of fixed assets**

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**1.8 Stocks**

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell.

**1.9 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**1.10 Financial instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

***Basic financial assets***

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

***Impairment of financial assets***

Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

**WESTRAVEN CROSS KEYS HOMES COMMUNITY CAFÉ AND GARDEN  
TRADING AS WESTRAVEN COMMUNITY CAFÉ AND GARDEN**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2024**

**2 Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**3 Donations and legacies**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total</b>	<b>Total</b>
	<b>2024</b>	<b>2024</b>	<b>2024</b>	<b>2023</b>
	£	£	£	£
Donations and gifts	2,850	2,600	5,450	3,545
Grants received	5,858	39,307	45,165	5,514
	<u>8,708</u>	<u>41,907</u>	<u>50,615</u>	<u>9,059</u>
			<u><u>          </u></u>	<u><u>          </u></u>
For the year ended 31 March 2023	3,545	5,514		<u><u>9,059</u></u>

**4 Charitable activities**

	<b>2024</b>	<b>2023</b>
	£	£
Community cafe takings	91,378	77,737
Holiday activities and food programme	22,838	17,649
	<u>114,216</u>	<u>95,386</u>

**WESTRAVEN CROSS KEYS HOMES COMMUNITY CAFÉ AND GARDEN  
TRADING AS WESTRAVEN COMMUNITY CAFÉ AND GARDEN**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2024**

**5 Charitable Activities**

	<b>2024</b>	<b>2023</b>
	£	£
Depreciation and impairment	1,609	1,624
Purchases of food and consumables	72,419	50,691
* Staffing costs to deliver Activities	10,950	-
* Other miscellaneous costs to deliver Activities	9,745	-
** Cleaning	2,688	452
Agency costs	-	825
Insurance	1,427	771
Light and heat	16,416	10,865
Rates	1,347	1,895
Rent	11,653	11,369
Repairs and maintenance	16,716	19,443
Telephone charges	1,688	1,052
Sundry expenses	3,001	3,096
	<u>149,659</u>	<u>102,083</u>
Share of governance costs (see note 6)	4,764	3,572
	<u>154,423</u>	<u>105,655</u>
<b>Analysis by fund</b>		
Unrestricted funds	102,159	93,465
Restricted funds	52,264	12,190
	<u>154,423</u>	<u>105,655</u>

**For the year ended 31 March 2023**

Unrestricted funds	93,465
Restricted funds	12,190
	<u>105,655</u>

\* Activity costs from 01.04.24 to deliver activities.

\*\* Re-categorisation of cleaning costs previously included in Purchases Food & Consumables.

**6 Support Costs**

	<b>Support costs</b>	<b>Governance costs</b>	<b>2024</b>	<b>Support costs</b>	<b>Governance costs</b>	<b>2023</b>
	£	£	£	£	£	£
Bank charges	0	32	32	0	32	32
Accountancy	0	4,732	4,732	0	3,540	3,540
	<u>0</u>	<u>4,764</u>	<u>4,764</u>	<u>0</u>	<u>3,572</u>	<u>3,572</u>
Analysed between						
Charitable activities	0	4,764	4,764	0	3,572	3,572

Governance costs include payments to the independent examiners of £3,372 relating to the 2022/2023 Annual Accounts, plus £1,360 relating to an accrual for the Independent Examiner fees for the 2023/2024 Annual Accounts.

**WESTRAVEN CROSS KEYS HOMES COMMUNITY CAFÉ AND GARDEN  
TRADING AS WESTRAVEN COMMUNITY CAFÉ AND GARDEN**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2024**

**7 Trustees**

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

Trustees were reimbursed a total of £ nil (2023: £nil) for expenses relating to the charity.

**8 Employees**

There were no employees during the year (2023: no employees during the year).

**9 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.

**10 Tangible Assets**

	<b>Plant and equipment</b>	<b>Fixtures and Fittings</b>	<b>Total</b>
	£	£	£
<b>Cost</b>			
At 1 April 2023	13,330	383	13,713
At 31 March 2024	<u>13,330</u>	<u>383</u>	<u>13,713</u>
<b>Depreciation and impairment</b>			
At 1 April 2023	3,691	173	3,864
Depreciation charged in the year	<u>1,547</u>	<u>61</u>	<u>1,608</u>
At 31 March 2024	<u>5,238</u>	<u>234</u>	<u>5,472</u>
<b>Carrying amount</b>			
At 31 March 2024	<u>10,235</u>	<u>245</u>	<u>10,480</u>
At 31 March 2023	<u>11,782</u>	<u>306</u>	<u>12,088</u>

**11 Stocks**

	<b>2024</b>	<b>2023</b>
	£	£
Raw materials and consumables	5,935	5,049

WESTRAVEN CROSS KEYS HOMES COMMUNITY CAFÉ AND GARDEN  
TRADING AS WESTRAVEN COMMUNITY CAFÉ AND GARDEN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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<b>12 Debtors</b>	<b>2024</b>	<b>2023</b>
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	483	1,241
Prepayments and accrued income	<u>445</u>	<u>445</u>
	928	1,686
<b>13 Creditors: amounts falling due within one year</b>	<b>2024</b>	<b>2023</b>
	£	£
Trade creditors	3,300	3,507
Other creditors	813	197
Accruals and deferred income	<u>26,998</u>	<u>16,017</u>
	31,111	19,721

**WESTRAVEN COMMUNITY CAFE AND GARDEN  
TRADING AS WESTRAVEN BIG LOCAL  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2024**

**14 Restricted funds**

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in Funds			Movement in Funds				
	Balance @ 01.04.22	Incoming Resources	Resources Expended	Balance 31.03.23	Balance re-stated 31.03.23	Incoming Resources	Resources Expended	Balance 31.03.24
The National Lottery - TFOP	8,925	-	(8,720)	205	205	-	(30)	175
Cross Keys Homes - NEETS 2022	-	1,500	(1,498)	2	2	-	(2)	-
PCC - Local Leadership Fund	-	-	-	0	0	524	(76)	448
Soil Association	-	150	(118)	32	32	-	(18)	14
WestRaven	-	1,789	(667)	1,122	1,122	-	(1,108)	14
Tesco - Groundworks	-	-	-	0	0	630	-	630
Hubbub 2022	-	275	(123)	152	152	-	(110)	42
PCVS - Health and Wellbeing	-	1,000	(825)	175	175	25	(200)	-
Peterborough City Council Holiday and Food Programme - 2023	-	500	-	500	500	-	-	500
Cross Keys Homes - NEETS 2023	-	-	-	-	4,335	20,438	(13,983)	10,791
PCC - Household Support Fund	-	-	-	0	0	1,300	(1,135)	164
PCC - Peterborough Music Hub	-	-	-	0	0	15,264	(15,218)	56
Hubbub 2023 - Eat your pumpkin	-	-	-	0	0	1,580	(1,307)	273
Tesco - Groundworks	-	-	-	0	0	625	(211)	414
Little Lives - Little Wanderers	-	-	-	0	0	1,000	(318)	682
The National Lottery - Cost of Living	-	-	-	0	0	1,193	(471)	722
PCC- HAF - Growing Resources	-	-	-	0	0	12,345	(11,406)	939
Hubbub Community Food Hub	-	-	-	0	0	841	(835)	6
Princebuild -Garden Improvements	-	-	-	0	0	5,280	(5,092)	188
John Lewis - Waitrose	-	-	-	0	0	300	(66)	234
Holiday and Food Programme - 2024	-	-	-	0	0	1,000	(905)	95
Blakemore Foundation	-	200	(159)	41	0	2,400	-	2,400
Joyce Dawkins	-	100	(80)	20	20	-	-	-
	8,925	5,514	(12,190)	2,249	6,543	64,745	(52,490)	18,798
<b>Prior Yr Adjustments</b>								
Blakemore Foundation	-	(200)	159	(41)	-	-	-	-
Holiday and Food Programme - 2023	-	4,335	-	4,335	-	-	-	-
	8,925	9,649	(12,031)	6,543	6,543	64,745	(52,490)	18,798

**WESTRAVEN COMMUNITY CAFE AND GARDEN  
TRADING AS WESTRAVEN BIG LOCAL  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2024**

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The National Lottery - TFOP	Community led Workshops and Training
Cross Keys Homes - NEETS 2022	Garden projects.
PCC - Local Leadership Fund	Outdoor Learning and Play Equipment
Soil Association	For resources and costs for outdoor kitchen and community cooking activities.
WestRaven	Events for Westwood and Ravensthorpe
Tesco - Groundworks - Youth	Youth Activities and Workshops
Hubbub 2022 - Youth	Halloween Half Term Activity Workshop
PCVS - Health and Wellbeing	Zumba Classes ran at the Café
Peterborough City Council	Donation for money towards food chiller at Café
Holiday and Food Programme 2023	School Holiday Activity Programme
Cross Keys Homes - NEETS 2023 - Garden	Art Equipment for NEETS Project
PCC - Household Support Fund (Cost of Living)	Money for Free Food, Pantry, Community Fridge and Food bags
PCC - Peterborough Music Hub -	Music Workshop
Hubbub 2023 - Eat your pumpkin	Halloween Half Term Activity Workshop
Tesco - Groundworks	Kitchen Improvements at Garden
Little Lives - Little Wanderers	Outdoor Learning and Play Equipment
The National Lottery - Cost of Living	Food Support
PCC- HAF - Growing Resources	Growing Resources for HAF at the Garden
Hubbub Community Food Hub	Improving Growing Area and cooking courses/classes.
Princebuild -Garden Improvements	Garden Improvements.
John Lewis - Waitrose	Feeding the homeless and elderly
Holiday and Food Programme 2024	School Holiday Activity Programme
Joyce Dawkins	Donation for Food Cart and food

**WESTRAVEN COMMUNITY CAFE AND GARDEN  
TRADING AS WESTRAVEN BIG LOCAL  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2024**

**15 Analysis of net assets between funds**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total</b>
	<b>2024</b>	<b>2024</b>	<b>2024</b>	<b>2023</b>	<b>2023</b>	<b>2023</b>
	£	£	£	£	£	£
Fund balances at 31 March 2023 are represented by:						
Tangible assets	10,480		10,480	12,088		12,088
Current assets/(liabilities)	17,619	18,798	36,417	22,152	2,249	24,401
	<u>28,099</u>	<u>18,798</u>	<u>46,897</u>	<u>34,240</u>	<u>2,249</u>	<u>36,489</u>

**16 Operating lease commitments**

At the reporting end date, the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	<b>2024</b>	<b>2023</b>
	£	£
Within one year	-	-

**17 Related party transactions**

The charity currently runs its community gardens on land that has been made available for use by Ravensthorpe Primary School. No charge is made for the use of the land.

The community cafe is operated from premises that are leased from Cross Keys Homes Ltd, the locally trusted organisation for the WestRaven Big Local project. Rent and services are charged at normal market rates.

The operating assets for the charity have been made available for use by the WestRaven Big Local project. No charge has been made for the use of the assets during the period.

WESTRAVEN CROSS KEYS HOMES COMMUNITY CAFE  
AND GARDEN TRADING AS WESTRAVEN COMMUNITY  
CAFÉ AND GARDEN  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024

**WESTRAVEN CROSS KEYS HOMES COMMUNITY CAFÉ AND GARDEN  
TRADING AS WESTRAVEN COMMUNITY CAFÉ AND GARDEN**

**LEGAL AND ADMINISTRATIVE INFORMATION**

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<b>Trustees</b>	L Robinson M Bryce	(Appointed 11 March 2024)
<b>Charity number</b>	1174905	
<b>Principal address</b>	24-28 Hampton Court Westwood Peterborough PE3 7JA	

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**WESTRAVEN CROSS KEYS HOMES COMMUNITY CAFÉ AND GARDEN  
TRADING AS WESTRAVEN COMMUNITY CAFÉ AND GARDEN**

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**WESTRAVEN CROSS KEYS HOMES COMMUNITY CAFÉ AND GARDEN  
TRADING AS WESTRAVEN COMMUNITY CAFÉ AND GARDEN**

**TRUSTEES' REPORT**

***FOR THE YEAR ENDED 31 MARCH 2024***

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The trustees present their annual report and financial statements for the year ended 31 March 2024.

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:

1) To develop the capacity and skills of the members of the socially and economically disadvantaged community of Westwood and Ravensthorpe in such a way that they are better able to identify and help meet their needs and to participate more fully in society.

2) To provide or assist in the provision of facilities in the interest of social welfare for recreation or leisure time occupation of individuals in Westwood and Ravensthorpe who have need of such facilities by reason of their youth, age infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.

3) The prevention or relief of poverty in Westwood and Ravensthorpe by providing grants, items and services to individuals in need and/or charities, or other organisations working to prevent or relieve poverty.

4) To act as a resource for young people up to the age of 30 living in Westwood and Ravensthorpe by providing advice and assistance and organising programmes of physical, educational and other activities as a means of:

(a) Advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals.

(b) Advancing education.

(c) Relieving unemployment.

(d) Providing recreational and leisure time activity in the interests of social welfare for people living in the area of benefit who have need by reason of their youth, age, infirmity or disability, poverty or social and economic circumstances with a view to improving the conditions of life of such people.

5) To promote social inclusion for the public benefit of Westwood and Ravensthorpe by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society.

The charity was established in 2017 to take over the running and management of the community cafe and gardens as part of a major community project led by WestRaven Big Local, a local community led project that represents the residents of Westwood and Ravensthorpe. The WestRaven Big Local community project has received Big Lottery funding via the Big local Trust and appointed Cross Keys Homes Ltd as a locally Trusted organisation to administer the project. The Big Local funding ended in the 22-23 financial year and from April 2024 onwards Cross Keys Homes have paid the staffing costs.

**WESTRAVEN CROSS KEYS HOMES COMMUNITY CAFÉ AND GARDEN  
TRADING AS WESTRAVEN COMMUNITY CAFÉ AND GARDEN**

**TRUSTEES' REPORT (CONTINUED)**

***FOR THE YEAR ENDED 31 MARCH 2024***

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The primary means of achieving the charity's objectives is through the provision of a community cafe and community garden within Westwood and Ravensthorpe for the benefit of the community.

The community cafe and gardens aim to:

- Offer a hub where people can meet and socialise, reducing isolation and increasing a sense of inclusion in the community.
- Provide access to cheap, healthy food for the benefit of all local residents. A community fridge offers free food to those who may not otherwise have access to fresh food.
- Raise awareness about healthier, more active lifestyles by hosting exercise sessions, cookery lessons and enabling the local community to have access to local pesticide free produce.
- Provide a community space, where community groups can host their activities and individuals can have a safe and welcoming space to visit.
- Offer residents the ability to access green space and provide a retreat for those with limited access to garden space. The space is used to host community events, to grow food, teach sustainable practises and to give local children a further facility for play.
- Deliver opportunities for skills development, through volunteering, workshops, and placements from project partners.

The activity of the charity comprises two parts. One is the operation of the community cafe with hospitality income, and function room bookings at its premises. On the garden site community workshops, family activity days are operated alongside the growing and selling of produce and crafted wooden items. Both sites allow for residents and community groups to meet, socialise, learn, and improve their health and well-being. A youth worker operates activities across both sites and delivers activities for many age ranges including holiday camps in the school holidays.

Café Activities -The cafe has continued to be open 5 days a week to the community. Food sharing schemes and external supply the cafe and community food projects with free fridge food which is provided to the community free of charge and which would otherwise go to waste. Food is now sold in a community pantry in the cafe premises at an affordable price to support local access to food whilst removing the stigma of free food. The pantry was well used in this period. The cafe hosts organised meet ups for groups run by community organisers including a weekly parent and toddler club run by Barnardo's, a weight management group and Rainbows and Brownies have groups using the hall in the term time. The cafe also books fitness instructors to deliver weekly, low-cost exercise classes in the function room, for example Chair Yoga, Reggae-size and Zumba. The function room and training kitchen are also available to hire for community groups. The cafe also runs events monthly which include quizzes and bingo nights which are ever popular. Cookery classes for the local community have been given utilising external funding. Volunteers help run the café, including volunteers supported by local colleges who have learning disabilities. The lead youth worker runs a 0-5 dance class at the café during term time as well as funded HAF holiday camps during the Easter, Summer and Christmas school holidays.

Garden activities: The daily gardening and maintenance activities on site with volunteers are overseen by the garden manager. The growing areas, greenhouse and poly-tunnel at the site are used to grow food and flowers that are available for purchase and are also given to the community cafe. Local community groups and schools use the garden including the specialist SEND Needs schools. The garden works with various local partners including the YMCA, National Literacy Trust, Growthworks among others. Some volunteers have additional needs and attend with support.

Ravensthorpe Primary school next door to the garden site continues to bring small groups of pupils on site across the week to do a variety of activities such as bush crafts, crafts, and planting.

Workshops, events, and courses are held regularly at the garden. These have included art workshops, growing and cooking courses, family activity days and school holiday workshops such as pumpkin carving and den building for children in the October half-term holidays. During the Easter and Summer holidays the lead youth worker runs funded HAF holiday camps from the garden as well as outdoor play group for 0-5's during term time.

**WESTRAVEN CROSS KEYS HOMES COMMUNITY CAFÉ AND GARDEN  
TRADING AS WESTRAVEN COMMUNITY CAFÉ AND GARDEN**

**TRUSTEES' REPORT (CONTINUED)**

***FOR THE YEAR ENDED 31 MARCH 2024***

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

**Public benefit statement**

We are conscious that the guidelines issued by the Charity Commission emphasise the requirement **that** all charities of every kind must be able to demonstrate that their work is of direct benefit to the public. We believe our objectives, core activities and aims as outlined above satisfy this requirement.

The charity is very involved in the community and relies on voluntary help. Both the community cafe and community garden are partly staffed by volunteers.

**Achievements and performance**

The trustees have continued with three 'Key Performance Indicators' for the cafe and garden projects being:

*a) Increase income from chargeable goods, commissioned activities and from grants*

Sales income has increased from the previous financial year and grants from a wider range of sources have been secured.

*Facility development*

The facilities at the café and garden continue to be improved and substantial improvement work to the growing areas at the garden has taken place including improving the accessibility.

*b) Monitor event participants.*

Systems for measuring footfall in the garden are in place and tracking the number of volunteers. Volunteer hours at the cafe and garden are being logged on top of the number of people involved. More work has been done to capture feedback from those who attend events, use the services or volunteer.

**Financial review**

Income generated during the year was £164,831 resulting in a surplus of £10,408 for the year.

The cafe and garden are staffed in part by volunteers and part by employees of Cross Keys Homes. The charity continues to work towards a position where its activities and grant receipts can more than support all other ongoing costs.

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 approximately three months' 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. It is the intention of the trustees to establish a more detailed reserves policy in the coming financial year. Additional admin support for financial matters is allowing tighter forecasting of budgets.

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.

**WESTRAVEN CROSS KEYS HOMES COMMUNITY CAFÉ AND GARDEN  
TRADING AS WESTRAVEN COMMUNITY CAFÉ AND GARDEN**

**TRUSTEES' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2024**

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**Structure, governance and management.**

The governing document of WestRaven Community Cafe and Garden, a Charitable Incorporated Organisation (CIO) is a constitution dated 25 September 2017.

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

C Forbes	(until 11 March 2024)
M Smith	(until 11 March 2024)
F Smith	(until 11 March 2024)
M O'Connor	(until 11 March 2024)
L Robinson	
M Bryce	(appointed 11 March 2024)

None of the trustees have any beneficial interest in the charity.

**Recruitment and appointment of trustees**

Following consultation and agreement with trustees in March 2024 a new charity constitution and structure was agreed with the implementation of 2 charity trustees Lucinda Robinson and Mary Bryce who is a director of Cross Keys Homes. The other trustees all stood down and became part of the newly formed community group.

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

Trustee



Dated: 29.01.2025

**WESTRAVEN CROSS KEYS HOMES COMMUNITY CAFÉ AND GARDEN  
TRADING AS WESTRAVEN COMMUNITY CAFÉ AND GARDEN**

**INDEPENDENT EXAMINER'S REPORT**

**TO THE TRUSTEES OF WESTRAVEN COMMUNITY CAFE AND GARDEN**

---

I report to the trustees on my examination of the financial statements of WestRaven Community Cafe and Garden (the charity) for the year ended 31 March 2024.

**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**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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:

- a) accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- b) the financial statements do not accord with those records; or
- c) 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.



Signed: Peter Harvey

Fellow of the Chartered Institute of Management Accountants (FCMA).  
Chartered Global Management Accountant (CGMA).  
Chartered Institute of Management Accountants Member In Practice (CIMA Mip).

Date: 23rd January 2025

**WESTRAVEN CROSS KEYS HOMES COMMUNITY CAFÉ AND GARDEN  
TRADING AS WESTRAVEN COMMUNITY CAFÉ AND GARDEN**

**STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 2024**

		Unrestricted funds 2024	Restricted funds 2024	Total 2024	Unrestricted funds 2023	Restricted funds 2023	Total 2023
Notes	£	£	£	£	£	£	£
<b><u>Income from:</u></b>							
Donations and legacies	3	8,708	41,907	50,615	3,545	5,514	9,059
Charitable activities	4	91,378	22,838	114,216	95,386		95,386
<b>Total income</b>		<b>100,086</b>	<b>64,745</b>	<b>164,831</b>	<b>98,931</b>	<b>5,514</b>	<b>104,445</b>
<b><u>Expenditure on:</u></b>							
Charitable activities	5	101,933	52,490	154,423	93,465	12,190	105,655
<b>Net income/(expenditure) for year</b>							
<b>Net movement in funds</b>		(1,847)	12,255	10,408	5,466	(6,676)	(1,210)
Fund balances at 1 April 2023		29,946	6,543	36,489	28,774	8,925	37,699
Prior Year Adjustment					(4,294)	4,294	0
<b>Fund balances as at 31 March 2024</b>		<b>28,099</b>	<b>18,798</b>	<b>46,897</b>	<b>29,946</b>	<b>6,543</b>	<b>36,489</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

**WESTRAVEN CROSS KEYS HOMES COMMUNITY CAFÉ AND GARDEN  
TRADING AS WESTRAVEN COMMUNITY CAFÉ AND GARDEN**

**BALANCE SHEET**

**AS AT 31 MARCH 2024**

	Notes	2024 £	£	2023 £	£
<b>Fixed assets</b>					
Tangible assets	10		10,480		12,088
<b>Current assets</b>					
Stocks	11	5,935		5,049	
Debtors	12	928		1,686	
Cash at bank and in hand		60,665		37,387	
		<u>67,528</u>		<u>44,122</u>	
<b>Creditors: amounts falling due within one year</b>	13	(31,111)		(19,721)	
Net current assets			36,417		24,401
<b>Total assets less current liabilities</b>			<u>46,897</u>		<u>36,489</u>
<b>Income funds</b>					
Restricted funds	14		19,024		6,543
Unrestricted funds			27,873		29,946
			<u>46,897</u>		<u>36,489</u>

The financial statements were approved by the Trustees on 29.01.2025



**L Robinson  
Trustee**

**WESTRAVEN CROSS KEYS HOMES COMMUNITY CAFÉ AND GARDEN  
TRADING AS WESTRAVEN COMMUNITY CAFÉ AND GARDEN**

**WESTRAVEN CROSS KEYS HOMES COMMUNITY CAFÉ AND GARDEN  
TRADING AS WESTRAVEN COMMUNITY CAFÉ AND GARDEN**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

---

**1 Accounting policies**

**Charity information**

WestRaven Community Cafe and Garden is a Charitable Incorporated Organisation (CIO) - reference number CE012380.

**1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's constitution, 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)" (as amended for accounting periods commencing from 1 January 2016). 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 have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice, which is referred to in the Regulations, but which has since been withdrawn.

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.

**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. Cross Keys Homes has agreed to support the charity until further Big Local Funding has been received. Additional Big Local funding has been secured but not yet received, on this basis, 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 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.

**1.4 Income**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

**1.5 Expenditure**

Resources expended are accounted for on an accrual basis.

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2024**

---

**1 Accounting policies** **(Continued)**

**1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Plant and equipment	10 years straight line.
Fixtures and fittings.	20% reducing balance.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in the statement of financial activities.

**1.7 Impairment of fixed assets**

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**1.8 Stocks**

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell.

**1.9 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**1.10 Financial instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

***Basic financial assets***

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

***Impairment of financial assets***

Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

**WESTRAVEN CROSS KEYS HOMES COMMUNITY CAFÉ AND GARDEN  
TRADING AS WESTRAVEN COMMUNITY CAFÉ AND GARDEN**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2024**

**2 Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**3 Donations and legacies**

	<b>Unrestricted funds 2024 £</b>	<b>Restricted funds 2024 £</b>	<b>Total 2024 £</b>	<b>Total 2023 £</b>
Donations and gifts	2,850	2,600	5,450	3,545
Grants received	5,858	39,307	45,165	5,514
	<u>8,708</u>	<u>41,907</u>	<u>50,615</u>	<u>9,059</u>
For the year ended 31 March 2023	3,545	5,514		<u><u>9,059</u></u>

**4 Charitable activities**

	<b>2024 £</b>	<b>2023 £</b>
Community cafe takings	91,378	77,737
Holiday activities and food programme	22,838	17,649
	<u>114,216</u>	<u>95,386</u>

**WESTRAVEN CROSS KEYS HOMES COMMUNITY CAFÉ AND GARDEN  
TRADING AS WESTRAVEN COMMUNITY CAFÉ AND GARDEN**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2024**

**5 Charitable Activities**

	<b>2024</b>	<b>2023</b>
	£	£
Depreciation and impairment	1,609	1,624
Purchases of food and consumables	72,419	50,691
* Staffing costs to deliver Activities	10,950	-
* Other miscellaneous costs to deliver Activities	9,745	-
** Cleaning	2,688	452
Agency costs	-	825
Insurance	1,427	771
Light and heat	16,416	10,865
Rates	1,347	1,895
Rent	11,653	11,369
Repairs and maintenance	16,716	19,443
Telephone charges	1,688	1,052
Sundry expenses	3,001	3,096
	<u>149,659</u>	<u>102,083</u>
Share of governance costs (see note 6)	4,764	3,572
	<u>154,423</u>	<u>105,655</u>
<b>Analysis by fund</b>		
Unrestricted funds	102,159	93,465
Restricted funds	52,264	12,190
	<u>154,423</u>	<u>105,655</u>

**For the year ended 31 March 2023**

Unrestricted funds	93,465
Restricted funds	12,190
	<u>105,655</u>

\* Activity costs from 01.04.24 to deliver activities.

\*\* Re-categorisation of cleaning costs previously included in Purchases Food & Consumables.

**6 Support Costs**

	<b>Support costs</b>	<b>Governance costs</b>	<b>2024</b>	<b>Support costs</b>	<b>Governance costs</b>	<b>2023</b>
	£	£	£	£	£	£
Bank charges	0	32	32	0	32	32
Accountancy	0	4,732	4,732	0	3,540	3,540
	<u>0</u>	<u>4,764</u>	<u>4,764</u>	<u>0</u>	<u>3,572</u>	<u>3,572</u>
Analysed between						
Charitable activities	0	4,764	4,764	0	3,572	3,572

Governance costs include payments to the independent examiners of £3,372 relating to the 2022/2023 Annual Accounts, plus £1,360 relating to an accrual for the Independent Examiner fees for the 2023/2024 Annual Accounts.

**WESTRAVEN CROSS KEYS HOMES COMMUNITY CAFÉ AND GARDEN  
TRADING AS WESTRAVEN COMMUNITY CAFÉ AND GARDEN**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2024**

**7 Trustees**

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

Trustees were reimbursed a total of £ nil (2023: £nil) for expenses relating to the charity.

**8 Employees**

There were no employees during the year (2023: no employees during the year).

**9 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.

**10 Tangible Assets**

	<b>Plant and equipment</b>	<b>Fixtures and Fittings</b>	<b>Total</b>
	£	£	£
<b>Cost</b>			
At 1 April 2023	13,330	383	13,713
At 31 March 2024	<u>13,330</u>	<u>383</u>	<u>13,713</u>
<b>Depreciation and impairment</b>			
At 1 April 2023	3,691	173	3,864
Depreciation charged in the year	<u>1,547</u>	<u>61</u>	<u>1,608</u>
At 31 March 2024	<u>5,238</u>	<u>234</u>	<u>5,472</u>
<b>Carrying amount</b>			
At 31 March 2024	<u>10,235</u>	<u>245</u>	<u>10,480</u>
At 31 March 2023	<u>11,782</u>	<u>306</u>	<u>12,088</u>

**11 Stocks**

	<b>2024</b>	<b>2023</b>
	£	£
Raw materials and consumables	5,935	5,049

WESTRAVEN CROSS KEYS HOMES COMMUNITY CAFÉ AND GARDEN  
TRADING AS WESTRAVEN COMMUNITY CAFÉ AND GARDEN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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<b>12 Debtors</b>	<b>2024</b>	<b>2023</b>
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	483	1,241
Prepayments and accrued income	<u>445</u>	<u>445</u>
	928	1,686
<b>13 Creditors: amounts falling due within one year</b>	<b>2024</b>	<b>2023</b>
	£	£
Trade creditors	3,300	3,507
Other creditors	813	197
Accruals and deferred income	<u>26,998</u>	<u>16,017</u>
	31,111	19,721

**WESTRAVEN COMMUNITY CAFE AND GARDEN  
TRADING AS WESTRAVEN BIG LOCAL  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2024**

**14 Restricted funds**

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in Funds			Movement in Funds				
	Balance @ 01.04.22	Incoming Resources	Resources Expended	Balance 31.03.23	Balance re-stated 31.03.23	Incoming Resources	Resources Expended	Balance 31.03.24
The National Lottery - TFOP	8,925	-	(8,720)	205	205	-	(30)	175
Cross Keys Homes - NEETS 2022	-	1,500	(1,498)	2	2	-	(2)	-
PCC - Local Leadership Fund	-	-	-	0	0	524	(76)	448
Soil Association	-	150	(118)	32	32	-	(18)	14
WestRaven	-	1,789	(667)	1,122	1,122	-	(1,108)	14
Tesco - Groundworks	-	-	-	0	0	630	-	630
Hubbub 2022	-	275	(123)	152	152	-	(110)	42
PCVS - Health and Wellbeing	-	1,000	(825)	175	175	25	(200)	-
Peterborough City Council Holiday and Food Programme - 2023	-	500	-	500	500	-	-	500
Cross Keys Homes - NEETS 2023	-	-	-	-	4,335	20,438	(13,983)	10,791
PCC - Household Support Fund	-	-	-	0	0	1,300	(1,135)	164
PCC - Peterborough Music Hub	-	-	-	0	0	15,264	(15,218)	56
Hubbub 2023 - Eat your pumpkin	-	-	-	0	0	1,580	(1,307)	273
Tesco - Groundworks	-	-	-	0	0	625	(211)	414
Little Lives - Little Wanderers	-	-	-	0	0	1,000	(318)	682
The National Lottery - Cost of Living	-	-	-	0	0	1,193	(471)	722
PCC- HAF - Growing Resources	-	-	-	0	0	12,345	(11,406)	939
Hubbub Community Food Hub	-	-	-	0	0	841	(835)	6
Princebuild -Garden Improvements	-	-	-	0	0	5,280	(5,092)	188
John Lewis - Waitrose	-	-	-	0	0	300	(66)	234
Holiday and Food Programme - 2024	-	-	-	0	0	1,000	(905)	95
Blakemore Foundation	-	200	(159)	41	0	2,400	-	2,400
Joyce Dawkins	-	100	(80)	20	20	-	-	-
	8,925	5,514	(12,190)	2,249	6,543	64,745	(52,490)	18,798
<b>Prior Yr Adjustments</b>								
Blakemore Foundation	-	(200)	159	(41)	-	-	-	-
Holiday and Food Programme - 2023	-	4,335	-	4,335	-	-	-	-
	8,925	9,649	(12,031)	6,543	6,543	64,745	(52,490)	18,798

**WESTRAVEN COMMUNITY CAFE AND GARDEN  
TRADING AS WESTRAVEN BIG LOCAL  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2024**

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The National Lottery - TFOP	Community led Workshops and Training
Cross Keys Homes - NEETS 2022	Garden projects.
PCC - Local Leadership Fund	Outdoor Learning and Play Equipment
Soil Association	For resources and costs for outdoor kitchen and community cooking activities.
WestRaven	Events for Westwood and Ravensthorpe
Tesco - Groundworks - Youth	Youth Activities and Workshops
Hubbub 2022 - Youth	Halloween Half Term Activity Workshop
PCVS - Health and Wellbeing	Zumba Classes ran at the Café
Peterborough City Council	Donation for money towards food chiller at Café
Holiday and Food Programme 2023	School Holiday Activity Programme
Cross Keys Homes - NEETS 2023 - Garden	Art Equipment for NEETS Project
PCC - Household Support Fund (Cost of Living)	Money for Free Food, Pantry, Community Fridge and Food bags
PCC - Peterborough Music Hub -	Music Workshop
Hubbub 2023 - Eat your pumpkin	Halloween Half Term Activity Workshop
Tesco - Groundworks	Kitchen Improvements at Garden
Little Lives - Little Wanderers	Outdoor Learning and Play Equipment
The National Lottery - Cost of Living	Food Support
PCC- HAF - Growing Resources	Growing Resources for HAF at the Garden
Hubbub Community Food Hub	Improving Growing Area and cooking courses/classes.
Princebuild -Garden Improvements	Garden Improvements.
John Lewis - Waitrose	Feeding the homeless and elderly
Holiday and Food Programme 2024	School Holiday Activity Programme
Joyce Dawkins	Donation for Food Cart and food

**WESTRAVEN COMMUNITY CAFE AND GARDEN  
TRADING AS WESTRAVEN BIG LOCAL  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2024**

**15 Analysis of net assets between funds**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total</b>
	<b>2024</b>	<b>2024</b>	<b>2024</b>	<b>2023</b>	<b>2023</b>	<b>2023</b>
	£	£	£	£	£	£
Fund balances at 31 March 2023 are represented by:						
Tangible assets	10,480		10,480	12,088		12,088
Current assets/(liabilities)	17,619	18,798	36,417	22,152	2,249	24,401
	<u>28,099</u>	<u>18,798</u>	<u>46,897</u>	<u>34,240</u>	<u>2,249</u>	<u>36,489</u>

**16 Operating lease commitments**

At the reporting end date, the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	<b>2024</b>	<b>2023</b>
	£	£
Within one year	-	-

**17 Related party transactions**

The charity currently runs its community gardens on land that has been made available for use by Ravensthorpe Primary School. No charge is made for the use of the land.

The community cafe is operated from premises that are leased from Cross Keys Homes Ltd, the locally trusted organisation for the WestRaven Big Local project. Rent and services are charged at normal market rates.

The operating assets for the charity have been made available for use by the WestRaven Big Local project. No charge has been made for the use of the assets during the period.

## **Independent examiner's report to the trustees of Westraven Community Café and Garden (Charity Number: 1174905)**

I report to the trustees on my examination of the accounts of Westraven Community Café and Garden (the Charity) for the year ended 31st March 2024.

### **Responsibilities and basis of report**

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 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records or
3. the accounts do not comply with the accounting 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.

Signed:



Peter Harvey

Fellow of the Chartered Institute of Management Accountants (FCMA).  
Chartered Global Management Accountant (CGMA).  
Chartered Institute of Management Accountants Member In Practice (CIMA Mip).

Date: 23rd January 2025

**WESTRAVEN COMMUNITY CAFE AND GARDEN**

England & Wales - Charity number 1174905

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# Accounts

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Charity registration number 1174905

**WESTRAVEN COMMUNITY CAFÉ AND GARDEN**  
**TRADING AS WESTRAVEN BIG LOCAL**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**WESTRAVEN COMMUNITY CAFÉ AND GARDEN  
TRADING AS WESTRAVEN BIG LOCAL  
LEGAL AND ADMINISTRATIVE INFORMATION**

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<b>Trustees</b>	C Forbes M Smith L Robinson F Smith M O'Connor	(Appointed 28 September 2022)
<b>Charity number</b>	1174905	
<b>Principal address</b>	24-28 Hampton Court Westwood Peterborough PE3 7JA	
<b>Independent examiner</b>	K M Hilliard ACA FCCA CTA 36 Tyndall Court Lynchwood Peterborough Cambridgeshire PE2 6LR	

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# WESTRAVEN COMMUNITY CAFÉ AND GARDEN TRADING AS WESTRAVEN BIG LOCAL CONTENTS

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# **WESTRAVEN COMMUNITY CAFÉ AND GARDEN TRADING AS WESTRAVEN BIG LOCAL TRUSTEES' REPORT**

**FOR THE YEAR ENDED 31 MARCH 2023**

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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 :

1) To develop the capacity and skills of the members of the socially and economically disadvantaged community of Westwood and Ravensthorpe in such a way that they are better able to identify and help meet their needs and to participate more fully in society.

2) To provide or assist in the provision of facilities in the interest of social welfare for recreation or leisure time occupation of individuals in Westwood and Ravensthorpe who have need of such facilities by reason of their youth, age infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.

3) The prevention or relief of poverty in Westwood and Ravensthorpe by providing: grants, items and services to individuals in need and/or charities, or other organisations working to prevent or relieve poverty.

4) To act as a resource for young people up to the age of 30 living in Westwood and Ravensthorpe by providing advice and assistance and organising programmes of physical, educational and other activities as a means of:

(a) Advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals;

(b) Advancing education;

(c) Relieving unemployment;

(d) Providing recreational and leisure time activity in the interests of social welfare for people living in the area of benefit who have need by reason of their youth, age, infirmity or disability, poverty or social and economic circumstances with a view to improving the conditions of life of such persons.

5) To promote social inclusion for the public benefit of Westwood and Ravensthorpe by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society.

The charity was established in 2017 to take over the running and management of the community café and gardens as part of a major community project led by WestRaven Big Local, a local community led project that represents the residents of Westwood and Ravensthorpe. The WestRaven Big Local community project has received Big Lottery funding via the Big Local Trust and appointed Cross Keys Homes Ltd as a locally Trusted organisation to administer the project. Expenditure on certain ongoing operating expenses (including staffing costs) were met by the WestRaven Big Local project prior to and during the financial year 2022-23.

# **WESTRAVEN COMMUNITY CAFÉ AND GARDEN TRADING AS WESTRAVEN BIG LOCAL TRUSTEES' REPORT (CONTINUED)**

***FOR THE YEAR ENDED 31 MARCH 2023***

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The primary means of achieving the charity's objectives is through the provision of a community café and community garden within Westwood and Ravensthorpe for the benefit of the community.

The community café and gardens aims to:

- Offer a hub where people can meet and socialise, reducing isolation and increasing a sense of inclusion in the community.
- Provide access to cheap, healthy food for the benefit of all local residents. A community fridge offers free food to those who may not otherwise have access to fresh food.
- Raise awareness about healthier, more active lifestyles by hosting exercise sessions, cookery lessons and enabling the local community to have access to local pesticide free produce.
- Provide a community space, where community groups can host their activities and individuals can have a safe and welcoming space to visit.
- Offer residents the ability to access green space and provide a retreat for those with limited access to garden space. The space is used to host community events, to grow food, teach sustainable practises and to give local children a further facility for play.
- Deliver opportunities for skills development, through volunteering, workshops and placements from project partners.

The activity of the charity comprises two parts. One is the operation of the community café with hospitality income, training placements and function room bookings at its premises. On the garden site community workshops, family activity days and hosted training placements are operated alongside the growing and selling of produce and crafted wooded items. Both sites allow for residents and community groups to meet, socialise, learn and improve their health and well-being. A youth worker operates activities across both sites and delivers activities for many age ranges with activity days in the holidays and sports sessions.

#### **Café Activities:**

The café has continued to open 5 days a week to the community with occasional themed meal nights. Food sharing schemes supply the café and community food projects with food that would otherwise go to waste from retailers and manufacturers. Food is now sold in a community pantry in the café premises at a very affordable price to support local access to food whilst removing the stigma of free food. The pantry was well used in this period. The café hosts organised meet ups for groups run by community organisers e.g. a weekly parent and toddler club run by Barnardo's, and Rainbows and Brownies have groups using the hall in the term time. The café also books fitness instructors to deliver weekly, low-cost exercise classes in the function room, for example Reggae-size and Zumba. The function room and training kitchen are also available to hire for occasions such as children's parties or meetings. The café has funding for events for the Queen's jubilee and the King's Coronation street party this will include cooking classes. Other activities over the year. The café also runs quizzes and bingo nights which are ever popular.

#### **Garden activities:**

The daily gardening and maintenance activities on site with volunteers are overseen by the garden manager. The completed green house is being well used and the site continues to grow food and flowers that are available for purchase. Additional volunteer placements are organised through the Community Payback service, the YMCA and the local college, including some for those with additional needs.

Ravensthorpe Primary school next door to the garden site continue to bring small groups of pupils on site across the week to do a variety of activities such as bush crafts, craft and planting.

Workshops and activity days at the garden have been varied, ranging from an art workshop with a local artist, herbology classes, a Caribbean cooking afternoon through to pumpkin carving and den building for children in the October half-term holidays.

# WESTRAVEN COMMUNITY CAFÉ AND GARDEN TRADING AS WESTRAVEN BIG LOCAL TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2023**

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

## **Public benefit statement**

We are conscious that the guidelines issued by the Charity Commission emphasise the requirement that all charities of every kind must be able to demonstrate that their work is of direct benefit to the public. We believe our objects, core activities and aims as outlined above satisfy this requirement.

The charity is very involved in the community and relies on voluntary help. Both the community café and community garden are partly staffed by volunteers.

## **Achievements and performance**

The trustees have continued with three 'Key Performance Indicators' for the café and garden projects being:

### *a) Increase income from chargeable goods, commissioned activities and from grants*

Sales income has increased from the previous financial year and grants from a wider range of sources have been secured. More woodcraft items have been introduced to the goods available to purchase at the garden.

### *b) Facility development – linked to the project plan*

The garden has seen its tree house repaired and repainted by volunteer apprentices over the winter. In the summer of 2021 new external signage was installed to the front of the café to provide a fresher, more inviting look.

### *c) Monitor event participants*

Systems for measuring footfall in the garden are in place and tracking the number of volunteers. Volunteer hours at the café and garden are being logged on top of the number of people involved. More work has been done to capture feedback from those who attend events, use the services or volunteer.

## **Financial review**

Income generated during the year was £104,445 resulting in a deficit of £1,210 for the year.

The café and garden are staffed in part by volunteers and part by employees of Cross Keys Homes, as the locally trusted organisation, funded till mid 2023 through the initial Big Local grant after which there is an agreement with Cross Keys Homes to pay the wages of staff going forward. The charity continues to work towards a position where its activities and grant receipts can more than support all other ongoing costs.

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 approximately three month's expenditure. The trustees considers 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. It is the intention of the trustees to establish a more detailed reserves policy in the coming financial year. Additional admin support for financial matters is allowing tighter forecasting of budgets. A new Business Plan for the charity is due in the winter of 2023.

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.

# WESTRAVEN COMMUNITY CAFÉ AND GARDEN TRADING AS WESTRAVEN BIG LOCAL TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2023**

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## **Structure, governance and management**

The governing document of WestRaven Community Café and Garden, a Charitable Incorporated Organisation (CIO) is a constitution dated on 25 September 2017.

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

C Forbes

M Smith

L Robinson

F Smith

M O'Connor

(Appointed 28 September 2022)

None of the trustees have any beneficial interest in the charity.

## **Recruitment and appointment of trustees**

It is the charity's policy that one-third of the charity's board will retire by rotation at the AGM. At the AGM held on 24th January 2023, F Smith stood down and was duly re-elected.

When recruiting new trustees the charity's existing trustees consider the skills and experience that are necessary to fulfil their collective aims and responsibilities. Further trustees are being sought in 2023 to increase capacity.

Trustees form part of the CIO's board which meets monthly. This has evolved from the original set up of a CIO committee of members plus a Big Local Partnership board to now be a group which includes trustees, a CKH representative and local project partners.

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



F Smith

Trustee

Dated: 31-1-24

**WESTRAVEN COMMUNITY CAFÉ AND GARDEN  
TRADING AS WESTRAVEN BIG LOCAL  
INDEPENDENT EXAMINER'S REPORT**

**TO THE TRUSTEES OF WESTRAVEN COMMUNITY CAFÉ AND GARDEN**

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I report to the trustees on my examination of the financial statements of WestRaven Community Café and Garden (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**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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:

- a) accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- b) the financial statements do not accord with those records; or
- c) 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



K M Hilliard ACA FCCA CTA

Price Bailey LLP  
36 Tyndall Court  
Lynchwood  
Peterborough  
Cambridgeshire  
PE2 6LR

Dated: 31/1/2024

**WESTRAVEN COMMUNITY CAFÉ AND GARDEN  
TRADING AS WESTRAVEN BIG LOCAL  
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 £
<b>Income from:</b>							
Donations and legacies	3	3,545	5,514	9,059	9,736	10,025	19,761
Charitable activities	4	95,386	-	95,386	52,490	-	52,490
<b>Total income</b>		<u>98,931</u>	<u>5,514</u>	<u>104,445</u>	<u>62,226</u>	<u>10,025</u>	<u>72,251</u>
<b>Expenditure on:</b>							
Charitable activities	5	93,465	12,190	105,655	68,731	1,100	69,831
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		5,466	(6,676)	(1,210)	(6,505)	8,925	2,420
Fund balances at 1 April 2022		<u>28,774</u>	<u>8,925</u>	<u>37,699</u>	<u>35,279</u>	<u>-</u>	<u>35,279</u>
<b>Fund balances at 31 March 2023</b>		<u><u>34,240</u></u>	<u><u>2,249</u></u>	<u><u>36,489</u></u>	<u><u>28,774</u></u>	<u><u>8,925</u></u>	<u><u>37,699</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

**WESTRAVEN COMMUNITY CAFÉ AND GARDEN  
TRADING AS WESTRAVEN BIG LOCAL  
BALANCE SHEET**

**AS AT 31 MARCH 2023**

	Notes	2023 £	£	2022 £	£
<b>Fixed assets</b>					
Tangible assets	10		12,088		13,713
<b>Current assets</b>					
Stocks	11	5,049		2,322	
Debtors	12	1,686		472	
Cash at bank and in hand		37,387		28,699	
		<u>44,122</u>		<u>31,493</u>	
<b>Creditors: amounts falling due within one year</b>	13	<u>(19,721)</u>		<u>(7,507)</u>	
Net current assets			24,401		23,986
<b>Total assets less current liabilities</b>			<u>36,489</u>		<u>37,699</u>
<b>Income funds</b>					
Restricted funds	14		2,249		8,925
Unrestricted funds			34,240		28,774
			<u>36,489</u>		<u>37,699</u>

The financial statements were approved by the Trustees on 31-1-24

..... *F Smith*  
F Smith  
Trustee

# **WESTRAVEN COMMUNITY CAFÉ AND GARDEN TRADING AS WESTRAVEN BIG LOCAL NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023**

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## **1 Accounting policies**

### **Charity information**

WestRaven Community Café and Garden is a Charitable Incorporated Organisation (CIO) - reference number CE012380.

### **1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's constitution, 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)" (as amended for accounting periods commencing from 1 January 2016). 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 have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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.

### **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. Cross Keys Homes has agreed to support the charity until further Big Local Funding has been received. Additional Big Local funding has been secured but not yet received. On this basis, 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 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.

### **1.4 Income**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

### **1.5 Expenditure**

Resources expended are accounted for on an accruals basis.

**WESTRAVEN COMMUNITY CAFÉ AND GARDEN  
TRADING AS WESTRAVEN BIG LOCAL  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2023**

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**1 Accounting policies** **(Continued)**

**1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	10 years straight line
Fixtures and fittings	20% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

**1.7 Impairment of fixed assets**

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**1.8 Stocks**

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell.

**1.9 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**1.10 Financial instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

***Basic financial assets***

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

***Impairment of financial assets***

Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

**WESTRAVEN COMMUNITY CAFÉ AND GARDEN  
TRADING AS WESTRAVEN BIG LOCAL  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2023**

**2 Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**3 Donations and legacies**

	Unrestricted funds	Restricted funds	Total	Total
	2023 £	2023 £	2023 £	2022 £
Donations and gifts	3,545	-	3,545	2,419
Grants received	-	5,514	5,514	17,342
	<u>3,545</u>	<u>5,514</u>	<u>9,059</u>	<u>19,761</u>
<b>For the year ended 31 March 2022</b>	<u>9,736</u>	<u>10,025</u>		<u>19,761</u>

**4 Charitable activities**

	2023 £	2022 £
Community café takings	77,737	52,490
Holiday activities and food programme	17,649	-
	<u>95,386</u>	<u>52,490</u>

**WESTRAVEN COMMUNITY CAFÉ AND GARDEN  
TRADING AS WESTRAVEN BIG LOCAL  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2023**

**5 Charitable Activities**

	<b>2023</b>	2022
	£	£
Depreciation and impairment	1,624	1,643
Purchases of food and consumables	51,143	28,678
Agency costs	825	494
Insurance	771	698
Light and heat	10,865	4,710
Rates	1,895	1,699
Rent	11,369	11,490
Repairs and maintenance	19,443	13,314
Telephone charges	1,052	800
Sundry expenses	3,096	2,643
	<u>102,083</u>	<u>66,169</u>
Share of governance costs (see note 6)	3,572	3,662
	<u>105,655</u>	<u>69,831</u>
<b>Analysis by fund</b>		
Unrestricted funds	93,465	68,731
Restricted funds	12,190	1,100
	<u>105,655</u>	<u>69,831</u>
<b>For the year ended 31 March 2022</b>		
Unrestricted funds	68,731	
Restricted funds	1,100	
	<u>69,831</u>	

**6 Support costs**

	<b>Support costs</b>	<b>Governance costs</b>	<b>2023 Support costs</b>		<b>Governance costs</b>	2022
	£	£	£	£	£	£
Bank charges	-	32	32	-	32	32
Accountancy	-	3,540	3,540	-	3,630	3,630
	<u>-</u>	<u>3,572</u>	<u>3,572</u>	<u>-</u>	<u>3,662</u>	<u>3,662</u>
Analysed between Charitable activities	<u>-</u>	<u>3,572</u>	<u>3,572</u>	<u>-</u>	<u>3,662</u>	<u>3,662</u>

Governance costs includes payments to the independent examiners of £3,540 (2022: £3,630) for independent examination fees.

**WESTRAVEN COMMUNITY CAFÉ AND GARDEN  
TRADING AS WESTRAVEN BIG LOCAL  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2023**

**7 Trustees**

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

Trustees were reimbursed a total of £nil (2022: £nil) for expenses relating to the charity.

**8 Employees**

There were no employees during the year (2022: no employees during the year).

**9 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.

**10 Tangible fixed assets**

	Plant and equipment £	Fixtures and fittings £	Total £
<b>Cost</b>			
At 1 April 2022	15,473	479	15,952
At 31 March 2023	15,473	479	15,952
<b>Depreciation and impairment</b>			
At 1 April 2022	2,144	96	2,240
Depreciation charged in the year	1,547	77	1,624
At 31 March 2023	3,691	173	3,864
<b>Carrying amount</b>			
At 31 March 2023	11,782	306	12,088
At 31 March 2022	13,330	383	13,713

**11 Stocks**

	2023 £	2022 £
Raw materials and consumables	5,049	2,322

**WESTRAVEN COMMUNITY CAFÉ AND GARDEN  
TRADING AS WESTRAVEN BIG LOCAL  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2023**

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<b>12 Debtors</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>		
Trade debtors	1,241	268
Prepayments and accrued income	445	204
	<u>1,686</u>	<u>472</u>
	<u><u>1,686</u></u>	<u><u>472</u></u>
<b>13 Creditors: amounts falling due within one year</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade creditors	3,507	2,374
Other creditors	197	374
Accruals and deferred income	16,017	4,759
	<u>19,721</u>	<u>7,507</u>
	<u><u>19,721</u></u>	<u><u>7,507</u></u>

**WESTRAVEN COMMUNITY CAFÉ AND GARDEN  
TRADING AS WESTRAVEN BIG LOCAL  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2023**

**14 Restricted funds**

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds		
	Incoming resources	Resources expended	Balance at 1 April 2022	Incoming resources	Resources expended	Balance at 31 March 2023
	£	£	£	£	£	£
CKH - NEETS 2022	-	-	-	1,500	(1,498)	2
Soil Association	-	-	-	150	(118)	32
WestRaven - Winter Wonderland	1,100	(1,100)	-	1,789	(667)	1,122
National Lottery - TFOP	8,925	-	8,925	-	(8,720)	205
Hubbub - Youth	-	-	-	275	(123)	152
PCVS - Health and Wellbeing	-	-	-	1,000	(825)	175
Joyce Dawkins - Cafe	-	-	-	100	(80)	20
Blakemore Foundation - Cafe	-	-	-	200	(159)	41
Peterborough City Council	-	-	-	500	-	500
	<u>10,025</u>	<u>(1,100)</u>	<u>8,925</u>	<u>5,514</u>	<u>(12,190)</u>	<u>2,249</u>

Cross Key Homes - NEETS 2022 - for garden projects.

Soil Association - for resources and costs for outdoor kitchen and community cooking activities.

WestRaven Winter Wonderland - to be used on winter wonderland which had been postponed due to pandemic.

National Lottery (Together for our Planet) - awarded funds towards the WestRaven Climate Action project.

Hubbub Youth - for resources and costs relating to the Eat Your Pumpkin community activities.

PCVS - to provide food for those in need in the Westwood area of Peterborough.

Joyce Dawkins - donation for the WestRaven vegetable cart.

Blakemore Foundation - for Christmas .

Peterborough City Council - to be used to purchase a new chiller.

**WESTRAVEN COMMUNITY CAFÉ AND GARDEN  
TRADING AS WESTRAVEN BIG LOCAL  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2023**

**15 Analysis of net assets between funds**

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total Unrestricted funds 2023 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:					
Tangible assets	12,088	-	12,088	13,713	13,713
Current assets/(liabilities)	22,152	2,249	24,401	8,925	23,986
	<u>34,240</u>	<u>2,249</u>	<u>36,489</u>	<u>8,925</u>	<u>37,699</u>

**16 Operating lease commitments**

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023 £	2022 £
Within one year	-	4,167

**17 Related party transactions**

The charity currently runs its community gardens on land that has been made available for use by Ravensthorpe Primary School. No charge is made for the use of the land.

The community café is operated from premises that are leased from Cross Keys Homes Ltd, the locally trusted organisation for the WestRaven Big Local project. Rent and services are charged at normal market rates.

The operating assets for the charity have been made available for use by the WestRaven Big Local project. No charge has been made for the use of the assets during the period.

**WESTRAVEN COMMUNITY CAFE AND GARDEN**

England & Wales - Charity number 1174905

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# Accounts

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Charity registration number 1174905

**WESTRAVEN COMMUNITY CAFÉ AND GARDEN  
TRADING AS WESTRAVEN BIG LOCAL  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**WESTRAVEN COMMUNITY CAFÉ AND GARDEN  
TRADING AS WESTRAVEN BIG LOCAL  
LEGAL AND ADMINISTRATIVE INFORMATION**

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**Trustees**

C Forbes  
M Smith  
L Robinson  
F Smith

**Charity number**

1174905

**Principal address**

24-28 Hampton Court  
Westwood  
Peterborough  
PE3 7JA

**Independent examiner**

K M Hilliard ACA FCCA CTA  
36 Tyndall Court  
Lynchwood  
Peterborough  
Cambridgeshire  
PE2 6LR

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# WESTRAVEN COMMUNITY CAFÉ AND GARDEN TRADING AS WESTRAVEN BIG LOCAL CONTENTS

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Notes to the financial statements	8 - 14

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# **WESTRAVEN COMMUNITY CAFÉ AND GARDEN TRADING AS WESTRAVEN BIG LOCAL TRUSTEES' REPORT**

***FOR THE YEAR ENDED 31 MARCH 2022***

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The trustees present their annual report and financial statements for the year ended 31 March 2022.

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 :

1) To develop the capacity and skills of the members of the socially and economically disadvantaged community of Westwood and Ravensthorpe in such a way that they are better able to identify and help meet their needs and to participate more fully in society.

2) To provide or assist in the provision of facilities in the interest of social welfare for recreation or leisure time occupation of individuals in Westwood and Ravensthorpe who have need of such facilities by reason of their youth, age infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.

3) The prevention or relief of poverty in Westwood and Ravensthorpe by providing: grants, items and services to individuals in need and/or charities, or other organisations working to prevent or relieve poverty.

4) To act as a resource for young people up to the age of 30 living in Westwood and Ravensthorpe by providing advice and assistance and organising programmes of physical, educational and other activities as a means of:

(a) Advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals;

(b) Advancing education;

(c) Relieving unemployment;

(d) Providing recreational and leisure time activity in the interests of social welfare for people living in the area of benefit who have need by reason of their youth, age, infirmity or disability, poverty or social and economic circumstances with a view to improving the conditions of life of such persons.

5) To promote social inclusion for the public benefit of Westwood and Ravensthorpe by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society.

The charity was established in 2017 to take over the running and management of the community café and gardens as part of a major community project led by WestRaven Big Local, a local community led project that represents the residents of Westwood and Ravensthorpe. The WestRaven Big Local community project has received Big Lottery funding via the Big Local Trust and appointed Cross Keys Homes Ltd as a locally Trusted organisation to administer the project. Expenditure on certain ongoing operating expenses (including staffing costs) were met by the WestRaven Big Local project prior to and during the financial year 2021-22.

# **WESTRAVEN COMMUNITY CAFÉ AND GARDEN TRADING AS WESTRAVEN BIG LOCAL TRUSTEES' REPORT (CONTINUED)**

***FOR THE YEAR ENDED 31 MARCH 2022***

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The primary means of achieving the charity's objectives is through the provision of a community café and community garden within Westwood and Ravensthorpe for the benefit of the community.

The community café and gardens aims to:

- Offer a hub where people can meet and socialise, reducing isolation and increasing a sense of inclusion in the community.
- Provide access to cheap, healthy food for the benefit of all local residents. A community fridge offers free food to those who may not otherwise have access to fresh food.
- Raise awareness about healthier, more active lifestyles by hosting exercise sessions, cookery lessons and enabling the local community to have access to local pesticide free produce.
- Provide a community space, where community groups can host their activities and individuals can have a safe and welcoming space to visit.
- Offer residents the ability to access green space and provide a retreat for those with limited access to garden space. The space is used to host community events, to grow food, teach sustainable practises and to give local children a further facility for play.
- Deliver opportunities for skills development, through volunteering, workshops and placements from project partners.

The activity of the charity comprises two parts. One is the operation of the community café with hospitality income, training placements and function room bookings at its premises. On the garden site community workshops, family activity days and hosted training placements are operated alongside the growing and selling of produce and crafted wooded items. Both sites allow for residents and community groups to meet, socialise, learn and improve their health and well-being. A youth worker operates activities across both sites and delivers activities for many age ranges with activity days in the holidays and sports sessions.

#### **Cafe Activities:**

The café has continued to open 5 days a week to the community with occasional themed meal nights. Food sharing schemes supply the café and community food projects with food that would otherwise go to waste from retailers and manufacturers. Food is now sold in a community pantry in the café premises at a very affordable price to support local access to food whilst removing the stigma of free food. Data collected in November and December 2021 show the pantry was used 1539 times in this period. The café hosts organised meet ups for groups run by community organisers e.g. the Stroke Club and a weekly parent and toddler club run by Barnados. The café also books fitness instructors to deliver weekly, low-cost exercise classes in the function room, for example Reggae-size and Zumba. The function room and training kitchen are also available to hire for occasions such as children's parties or meetings.

#### **Garden activities:**

The daily gardening and maintenance activities on site with volunteers are overseen by the garden manager. The recently completed green house is being well used and the site continues to grow food and flowers that are available for purchase. Additional volunteer placements are organised through the Community Payback service, the YMCA and the local college, including some for those with additional needs. There have also been placements for apprentices under the Kickstarter scheme and these young people have had the chance to develop a range of skills including wood-working and horticultural.

Ravensthorpe Primary school next door to the garden site continue to bring small groups of pupils on site across the week to do a variety of activities such as bush crafts, craft and planting.

Workshops and activity days at the garden have been varied, ranging from an art workshop with a local artist, herbology classes, a Caribbean cooking afternoon through to pumpkin carving and den building for children in the October half-term holidays.

# WESTRAVEN COMMUNITY CAFÉ AND GARDEN TRADING AS WESTRAVEN BIG LOCAL TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2022**

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

## **Public benefit statement**

We are conscious that the guidelines issued by the Charity Commission emphasise the requirement that all charities of every kind must be able to demonstrate that their work is of direct benefit to the public. We believe our objects, core activities and aims as outlined above satisfy this requirement.

The charity is very involved in the community and relies on voluntary help. Both the community café and community garden are partly staffed by volunteers.

## **Achievements and performance**

The trustees have continued with three 'Key Performance Indicators' for the café and garden projects being:

### *a) Increase income from chargeable goods, commissioned activities and from grants*

Sales income has increased from the previous financial year and grants from a wider range of sources have been secured. More woodcraft items have been introduced to the goods available to purchase at the garden.

### *b) Facility development – linked to the project plan*

The garden has seen its tree house repaired and repainted by volunteers and Kickstarter apprentices over the winter. In the summer of 2021 new external signage was installed to the front of the café to provide a fresher, more inviting look.

### *c) Monitor event participants*

Systems for measuring footfall in the garden are in place and tracking the number of volunteers. Volunteer hours at the café and garden are being logged on top of the number of people involved. More work has been done to capture feedback from those who attend events, use the services or volunteer.

## **Financial review**

Income generated during the year was £72,251 resulting in a surplus of £2,420 during the year.

The café and garden are staffed in part by volunteers and part by employees of Cross Keys Homes, as the locally trusted organisation, funded till mid 2022 through the initial Big Local grant. The charity is committed to participating in a local funding partnership to secure wage costs past the end of the current Big Local Project funding. The charity continues to work towards a position where its activities and grant receipts can more than support all other ongoing costs.

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 approximately three month's expenditure. The trustees considers 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. It is the intention of the trustees to establish a more detailed reserves policy in the coming financial year. Additional admin support for financial matters is allowing tighter forecasting of budgets. A new Business Plan for the charity is due in the autumn of 2022.

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.

**WESTRAVEN COMMUNITY CAFÉ AND GARDEN  
TRADING AS WESTRAVEN BIG LOCAL  
TRUSTEES' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2022**

**Structure, governance and management**

The governing document of WestRaven Community Café and Garden, a Charitable Incorporated Organisation (CIO) is a constitution dated on 25 September 2017.

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

C Forbes	
C Robertson	(Resigned 12 April 2021)
M Smith	
L French	(Resigned 21 July 2021)
L Robinson	
F Smith	

None of the trustees have any beneficial interest in the charity.

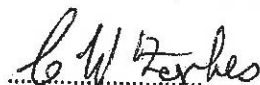
**Recruitment and appointment of trustees**

It is the charity's policy that one-third of the charity's board will retire by rotation at the AGM. At the AGM held on 22 November 2021, F Smith stood down and was duly re-elected.

When recruiting new trustees the charity's existing trustees consider the skills and experience that are necessary to fulfil their collective aims and responsibilities. Further trustees are being sought in 2022 to increase capacity.

Trustees form part of the CIO's board which meets monthly. This has evolved from the original set up of a CIO committee of members plus a Big Local Partnership board to now be a group which includes trustees, a CKH representative and local project partners.

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



\*

C Forbes

Trustee

Dated: 15.11.22

**WESTRAVEN COMMUNITY CAFÉ AND GARDEN  
TRADING AS WESTRAVEN BIG LOCAL  
INDEPENDENT EXAMINER'S REPORT**

**TO THE TRUSTEES OF WESTRAVEN COMMUNITY CAFÉ AND GARDEN**

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I report to the trustees on my examination of the financial statements of WestRaven Community Café and Garden (the charity) for the year ended 31 March 2022.

**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**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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:

- a) accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- b) the financial statements do not accord with those records; or
- c) 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.



K M Hilliard ACA FCCA CTA

36 Tyndall Court  
Lynchwood  
Peterborough  
Cambridgeshire  
PE2 6LR

Dated: 16 November 2022.

**WESTRAVEN COMMUNITY CAFÉ AND GARDEN  
TRADING AS WESTRAVEN BIG LOCAL  
STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £
<b><u>Income from:</u></b>					
Donations and legacies	3	9,736	10,025	19,761	43,590
Charitable activities	4	52,490	-	52,490	22,195
<b>Total income</b>		<u>62,226</u>	<u>10,025</u>	<u>72,251</u>	<u>65,785</u>
<b><u>Expenditure on:</u></b>					
Charitable activities	5	68,731	1,100	69,831	54,498
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		(6,505)	8,925	2,420	11,287
Fund balances at 1 April 2021		<u>35,279</u>	<u>-</u>	<u>35,279</u>	<u>23,992</u>
<b>Fund balances at 31 March 2022</b>		<u><u>28,774</u></u>	<u><u>8,925</u></u>	<u><u>37,699</u></u>	<u><u>35,279</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

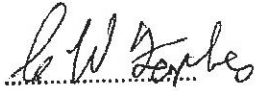
**WESTRAVEN COMMUNITY CAFÉ AND GARDEN  
TRADING AS WESTRAVEN BIG LOCAL  
BALANCE SHEET**

**AS AT 31 MARCH 2022**

	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	9		13,713		13,715
<b>Current assets</b>					
Stocks	10	2,322		1,975	
Debtors	11	472		2,441	
Cash at bank and in hand		28,699		24,019	
		<u>31,493</u>		<u>28,435</u>	
<b>Creditors: amounts falling due within one year</b>	12	<u>(7,507)</u>		<u>(6,871)</u>	
Net current assets			<u>23,986</u>		<u>21,564</u>
<b>Total assets less current liabilities</b>			<u>37,699</u>		<u>35,279</u>
<b>Income funds</b>					
Restricted funds	13		8,925		-
Unrestricted funds			28,774		35,279
			<u>37,699</u>		<u>35,279</u>

The financial statements were approved by the Trustees on 15/11/22

\*



C Forbes  
Trustee

# **WESTRAVEN COMMUNITY CAFÉ AND GARDEN TRADING AS WESTRAVEN BIG LOCAL NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022**

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## **1 Accounting policies**

### **Charity information**

WestRaven Community Café and Garden is a Charitable Incorporated Organisation (CIO) - reference number CE012380.

### **1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's constitution, 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)" (as amended for accounting periods commencing from 1 January 2016). 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 have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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.

### **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. Cross Keys Homes has agreed to support the charity until further Big Local Funding has been received. Additional Big Local funding has been secured but not yet received. On this basis, 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 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.

### **1.4 Income**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

### **1.5 Expenditure**

Resources expended are accounted for on an accruals basis.

# WESTRAVEN COMMUNITY CAFÉ AND GARDEN TRADING AS WESTRAVEN BIG LOCAL NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

## 1 Accounting policies (Continued)

### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	10 years straight line
Fixtures and fittings	20% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

### 1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell.

### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

### 1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### **Basic financial assets**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

#### **Impairment of financial assets**

Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

**WESTRAVEN COMMUNITY CAFÉ AND GARDEN  
TRADING AS WESTRAVEN BIG LOCAL  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2022**

**2 Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**3 Donations and legacies**

	Unrestricted funds	Restricted funds	Total	Total
	2022 £	2022 £	2022 £	2021 £
Donations and gifts	2,419	-	2,419	3,500
Grants received	7,317	10,025	17,342	40,090
	<u>9,736</u>	<u>10,025</u>	<u>19,761</u>	<u>43,590</u>
<b>For the year ended 31 March 2021</b>	<u>27,993</u>	<u>15,597</u>		<u>43,590</u>

**4 Charitable activities**

	2022 £	2021 £
Community café takings	52,490	22,195
	<u>52,490</u>	<u>22,195</u>

**WESTRAVEN COMMUNITY CAFÉ AND GARDEN  
TRADING AS WESTRAVEN BIG LOCAL  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2022**

**5 Charitable Activities**

	<b>2022</b>	2021
	£	£
Depreciation and impairment	1,643	596
Purchases of food and consumables	28,678	14,738
Agency costs	494	-
Insurance	698	1,071
Light and heat	4,710	5,949
Rates	1,699	6
Rent	11,490	10,900
Repairs and maintenance	13,314	15,743
Telephone charges	800	1,074
Sundry expenses	2,643	2,374
	<u>66,169</u>	<u>52,451</u>
Share of governance costs (see note 6)	3,662	2,047
	<u>69,831</u>	<u>54,498</u>
<b>Analysis by fund</b>		
Unrestricted funds	68,731	52,518
Restricted funds	1,100	1,980
	<u>69,831</u>	<u>54,498</u>
<b>For the year ended 31 March 2021</b>		
Unrestricted funds	52,518	
Restricted funds	1,980	
	<u>54,498</u>	

**6 Support costs**

	<b>Support costs</b>	<b>Governance costs</b>	<b>2022 Support costs</b>		<b>Governance costs</b>	2021
	£	£	£	£	£	£
Bank charges	-	32	32	-	37	37
Accountancy	-	3,630	3,630	-	2,010	2,010
	<u>-</u>	<u>3,662</u>	<u>3,662</u>	<u>-</u>	<u>2,047</u>	<u>2,047</u>
Analysed between						
Charitable activities	<u>-</u>	<u>3,662</u>	<u>3,662</u>	<u>-</u>	<u>2,047</u>	<u>2,047</u>

Governance costs includes payments to the independent examiners of £3,630 (2021: £2,010) for independent examination fees.

**WESTRAVEN COMMUNITY CAFÉ AND GARDEN  
TRADING AS WESTRAVEN BIG LOCAL  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2022**

**7 Trustees**

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

Trustees were reimbursed a total of £nil (2021: £nil) for expenses relating to the charity.

**8 Employees**

There were no employees during the year (2021: no employees during the year).

**9 Tangible fixed assets**

	Plant and equipment £	Fixtures and fittings £	Total £
<b>Cost</b>			
At 1 April 2021	14,311	-	14,311
Additions	1,162	479	1,641
At 31 March 2022	<u>15,473</u>	<u>479</u>	<u>15,952</u>
<b>Depreciation and impairment</b>			
At 1 April 2021	596	-	596
Depreciation charged in the year	1,547	96	1,643
At 31 March 2022	<u>2,143</u>	<u>96</u>	<u>2,239</u>
<b>Carrying amount</b>			
At 31 March 2022	<u>13,330</u>	<u>383</u>	<u>13,713</u>
At 31 March 2021	<u>13,715</u>	<u>-</u>	<u>13,715</u>

**10 Stocks**

	<b>2022</b> £	<b>2021</b> £
Raw materials and consumables	2,322	1,975

**11 Debtors**

	<b>2022</b> £	<b>2021</b> £
<b>Amounts falling due within one year:</b>		
Trade debtors	268	2,441
Prepayments and accrued income	204	-
	<u>472</u>	<u>2,441</u>

**WESTRAVEN COMMUNITY CAFÉ AND GARDEN  
TRADING AS WESTRAVEN BIG LOCAL  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2022**

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

	<b>2022</b>	<b>2021</b>
	£	£
Trade creditors	2,374	2,637
Other creditors	374	435
Accruals and deferred income	4,759	3,799
	<u>7,507</u>	<u>6,871</u>

**13 Restricted funds**

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	<b>Movement in funds</b>			<b>Balance at 1 April 2021</b>	<b>Movement in funds</b>		
	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>		<b>Incoming resources</b>	<b>Resources expended</b>	<b>Balance at 31 March 2022</b>
	£	£	£	£	£	£	£
PCVS	1,980	(1,980)	-	-	-	-	-
Postcode Lottery	13,617	-	(13,617)	-	-	-	-
Cole Trust	-	-	-	-	1,100	(1,100)	-
Lottery - TOFP	-	-	-	-	8,925	-	8,925
	<u>15,597</u>	<u>(1,980)</u>	<u>(13,617)</u>	<u>-</u>	<u>10,025</u>	<u>(1,100)</u>	<u>8,925</u>

PCVS - to provide food for those in need in the Westwood area of Peterborough during the coronavirus pandemic.

Postcode Lottery - to provide increased community access to outdoor space. The funds were used to purchase a new greenhouse to deliver a learning programme of horticultural and environmental skills and improve the community garden area to provide a safe, open, accessible green space for the local community.

The Cole Trust - for the charity to create some herb gardens and run herbology workshops at the community gardens.

National Lottery - as part of the "Together for our planet" programme which aims to support communities in taking action on climate change. This funding will be used at the community garden in the next financial year.

**WESTRAVEN COMMUNITY CAFÉ AND GARDEN  
TRADING AS WESTRAVEN BIG LOCAL  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2022**

**14 Analysis of net assets between funds**

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:						
Tangible assets	13,713	-	13,713	-	13,715	13,715
Current assets/(liabilities)	15,061	8,925	23,986	22,926	(1,362)	21,564
Long term liabilities	-	-	-	11,659	(11,659)	-
	<u>28,774</u>	<u>8,925</u>	<u>37,699</u>	<u>34,585</u>	<u>694</u>	<u>35,279</u>

**15 Operating lease commitments**

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2022 £	2021 £
Within one year	4,167	10,000
Between two and five years	-	4,167
	<u>4,167</u>	<u>14,167</u>

**16 Related party transactions**

The charity currently runs its community gardens on land that has been made available for use by Ravensthorpe Primary School. No charge is made for the use of the land.

The community café is operated from premises that are leased from Cross Keys Homes Ltd, the locally trusted organisation for the WestRaven Big Local project. Rent and services are charged at normal market rates.

The operating assets for the charity have been made available for use by the WestRaven Big Local project. No charge has been made for the use of the assets during the period.