

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

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

**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

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

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
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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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
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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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	£	£	£	£	£	£	£
<u>Income from:</u>							
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
Total income		100,086	64,745	164,831	98,931	5,514	104,445
<u>Expenditure on:</u>							
Charitable activities	5	101,933	52,490	154,423	93,465	12,190	105,655
Net income/(expenditure) for year							
Net movement in funds		(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
Fund balances as at 31 March 2024		28,099	18,798	46,897	29,946	6,543	36,489

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 £	£
Fixed assets					
Tangible assets	10		10,480		12,088
Current assets					
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>	
Creditors: amounts falling due within one year	13	(31,111)		(19,721)	
Net current assets			36,417		24,401
Total assets less current liabilities			<u>46,897</u>		<u>36,489</u>
Income funds					
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**

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

	Unrestricted funds	Restricted funds	Total	Total
	2024	2024	2024	2023
	£	£	£	£
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>9,059</u>

4 Charitable activities

	2024	2023
	£	£
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

	2024	2023
	£	£
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>
Analysis by fund		
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	<u>12,190</u>
	<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

	Support costs	Governance costs	2024	Support costs	Governance costs	2023
	£	£	£	£	£	£
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

	Plant and equipment	Fixtures and Fittings	Total
	£	£	£
Cost			
At 1 April 2023	13,330	383	13,713
At 31 March 2024	13,330	383	13,713
Depreciation and impairment			
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
Carrying amount			
At 31 March 2024	10,235	245	10,480
At 31 March 2023	11,782	306	12,088

11 Stocks

	2024	2023
	£	£
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

12 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Trade debtors	483	1,241
Prepayments and accrued income	<u>445</u>	<u>445</u>
	928	1,686

13 Creditors: amounts falling due within one year

	2024	2023
	£	£
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
Prior Yr Adjustments								
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

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

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
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
	28,099	18,798	46,897	34,240	2,249	36,489

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:

	2024	2023
	£	£
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

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

**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

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

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

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

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	£	£	£	£	£	£	£
<u>Income from:</u>							
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
Total income		100,086	64,745	164,831	98,931	5,514	104,445
<u>Expenditure on:</u>							
Charitable activities	5	101,933	52,490	154,423	93,465	12,190	105,655
Net income/(expenditure) for year							
Net movement in funds		(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
Fund balances as at 31 March 2024		28,099	18,798	46,897	29,946	6,543	36,489

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 £	£
Fixed assets					
Tangible assets	10		10,480		12,088
Current assets					
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>	
Creditors: amounts falling due within one year	13	(31,111)		(19,721)	
Net current assets			36,417		24,401
Total assets less current liabilities			<u>46,897</u>		<u>36,489</u>
Income funds					
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**

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

	Unrestricted funds	Restricted funds	Total	Total
	2024	2024	2024	2023
	£	£	£	£
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>9,059</u>

4 Charitable activities

	2024	2023
	£	£
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

	2024	2023
	£	£
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>
Analysis by fund		
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	<u>12,190</u>
	<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

	Support costs	Governance costs	2024	Support costs	Governance costs	2023
	£	£	£	£	£	£
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

	Plant and equipment	Fixtures and Fittings	Total
	£	£	£
Cost			
At 1 April 2023	13,330	383	13,713
At 31 March 2024	13,330	383	13,713
Depreciation and impairment			
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
Carrying amount			
At 31 March 2024	10,235	245	10,480
At 31 March 2023	11,782	306	12,088

11 Stocks

	2024	2023
	£	£
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

12 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Trade debtors	483	1,241
Prepayments and accrued income	<u>445</u>	<u>445</u>
	928	1,686

13 Creditors: amounts falling due within one year

	2024	2023
	£	£
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
Prior Yr Adjustments								
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

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

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
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
	28,099	18,798	46,897	34,240	2,249	36,489

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:

	2024	2023
	£	£
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