

Cuppa Squad

Charity No. 1175348

Company No. CE011847

Trustees' Report and Unaudited Accounts

31 March 2024

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The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. CE011847

Charity No. 1175348

Registered Office

13 St Pauls Square
Birmingham
B3 1RB

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

C.J.R. Edwards
J. Marshall
A. Roberts
M.D.S. Triggs
K. Walker

Accountants

Spotlight Accounting Limited
Market Chambers
2b Market Place
Shifnal
TF11 9AZ

OBJECTIVES AND ACTIVITIES

Cuppa Squad is a Birmingham-based charity established in 2017. It was set up to promote and preserve the good health of people suffering or at risk from long-term health conditions such as type 1 diabetes, type 2 diabetes and pre-diabetes, by the provision of support and education.

Our Vision

“To live in a society where anyone can share a humble cuppa to combat isolation and learn more about their health.”

Our Mission

“We give everyone we meet a helping hand (and cuppa) to take the small steps that can make a massive difference to their health and their happiness.”

Our projects bring the community together in one place so they can share and support each other. We run peer-to-peer support groups that are online and face-to-face over a tea/coffee. We recognise some communities need support not only with a specific condition but the wider challenges such as isolation, self-belief and self-worth. We pride ourselves on listening to the feedback we receive, allowing us to innovate as we grow.

ACHIEVEMENTS AND PERFORMANCE

Board of Trustees

This financial year has seen highs and lows for the charity which the Board of Trustees have been working through. We have manoeuvred through challenges and learnt a lot to ensure the charity can stabilise and grow. Two new Trustees have joined the Board: Adam Roberts as Governance Lead Trustee and June Marshall as Communication and Marketing Lead Trustee. They have brought new energy and insights into the charity and are helping take the charity forward in a robust and strategic manner. The Board have developed new strategic plans for the charity across 2024/5 having seen fluctuations in the financial stability this year. The new strategy looks to fill staffing and skills gaps and drive the charity forward.

Growths

Cuppa Squad cannot deny the effects of a financially challenging year. This has been greatly influenced by the crisis experienced by Birmingham City Council (BCC) and their declaration of Section 114. Like many other voluntary organisations and charities alike, this has negatively impacted our financial performance in 2023/4.

Failing to secure a large grant of £63,000 over a 3-year plan of action with BCC's Prevention & Communities Directorate hampered Cuppa Squad from achieving its income budget of £73,000. Nevertheless, based on the strength of a robust range of relationships within local communities, Cuppa Squad has offset the shortfall by securing additional grant funding from existing and repeat funders. Inclusive of the likes of National Lottery; a number of Birmingham Neighbourhood Network Schemes; and foundations such as a Heart of England. This has meant that the charity has generated £43,500 in the year with post year commitments of a further £26,000 setting us off to a strong start in 2024/5.

We are pursuing new unrestricted income streams including corporate sponsorship of groups and corporate fundraising events. Two successful examples were being announced as the Civil Engineering CECA Southern's nominated charity during their annual awards ceremony and the incredible charity lunch hosted by Richard Usmar and Lord Digby Jones.

Cuppa Squad

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Although our plans for growth have been frustrated, nonetheless, we have been able to safeguard all our existing groups and support sessions. Thus, our service users and Cuppa Squad members have not been impacted and continue to receive the favourable and valued education and support they have come to expect.

Our Impact

Although Cuppa Squad's impact has widened over the last year, we have shown greater restraint and so, not experienced the same sudden uplift that we experienced in the previous financial year (2022/3). So the past year has been about bedding down predominantly physical face-to-face support sessions. In addition to our traditional standalone monthly groups, we have continued to broaden our outreach with fellow stakeholder partnerships. Offering talks to a wider array of voluntary services and Birmingham-mapped assets. More recently, we have delivered extended drop-in services within registered Places of Welcome within a wider geographical patch: Remaining a local charity with a regional outreach.

This growing collaboration with fellow stakeholders (such as Birmingham Mind & Creative Support, BID services, Community Engage & Thrive, etc) has allowed Cuppa Squad to deliver our diabetes awareness messaging to a wider audience. For example, growing from the established four Birmingham Mental Health & Wellbeing hubs, we have extended into Kingstanding, Chelmsley Wood, Sparkbrook and Solihull.

These opportunities have allowed Cuppa Squad to embed within these local communities and ascertain a citizen need for extending our support services. For example, our work at the Northfield Mental Health & Wellbeing hub allowed us to expand into delivering two new standalone groups in New Frankley/Rubery and West Heath based on proven track records and a successful relationship with NNS Northfield, with subsequent funding through Heart of England Community Foundation. This gave Cuppa Squad access to further marginalised communities where we are delivering valuable work and measured outcomes.

We have continued to deliver worthwhile Taster Sessions (first time sessions/ introductory sessions that ultimately establish interest and deliver repeat cyclical sessions moving forward) to existing voluntary organisations, faith groups, etc within culturally sensitive and hard-to-reach areas. One great example is around delivering Men's and Women's only groups at Unity Hub, Ward End. This monthly presence has, subsequently, allowed Cuppa Squad to expand into delivering occasional sessions at Ward End Wellbeing Centre. This is but one example of an organic approach to how we grow our valued outreach.

As previously mentioned, we continually listen to our service user feedback. Gathering comments and input from our Cuppa Squad members and those who occasionally attend our talks and taster sessions. This has helped us greatly in revising our training material and developing a portfolio of educational themes and interactive material beyond the traditional health & wellbeing and diabetes courses. This provides a fresh and engaging outlook on managing our Health & Happiness, looking at a wider arena of challenging lifestyle choices and negative environmental impactors that have previously been given a Health Halo.

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Empowering service users to make better choices with greater confidence. Especially those living in marginalised communities. Inclusive of those areas where citizens find themselves living in, what are termed as food deserts* and food swamps.**

** The term 'food desert' signifies a community or area where there is limited access to affordable and nutritious food. Having no large supermarkets, leaving people to shop in smaller convenience stores with higher prices and limited selection of fresh, healthy food.*

*** The term 'food swamp' defines a community where fast-food chains and convenience stores are numerous and overly abundant, swamping the local neighbourhood with unhealthy eating options rather than healthy food choices.*

Our Numbers

- On average we offered and delivered 18 support sessions a month, (+17% YoY).
- An average of 6 people attended each session. Overall, we interacted with 1,300+ people over the course of the financial year. This is reflected in attendance records.
- Although we saw incremental growth in average monthly session numbers YoY. We did, however, experience growth in the way we deliver our support. Expanding our outreach in terms of new campaigns [One More Challenge] and extending our visibility through drop-in services, eg via registered Birmingham Council Places of Welcome (otherwise known as Warm Welcomes).
- This delivered greater community exposure, which was reflective on referrals and self-referrals: 110+ referrals over the course of the financial year, (+45% YoY).

We continue to partner with a range of Social Prescribers, Community Networking Support Officers and Project Workers and Project Navigators, who feel secure in signposting patients to our services. We also receive referrals from existing Cuppa Squad members, such as spouses, family members, friends, colleagues, etc. Referrals are either directly introduced to us by attending our groups alongside existing Cuppa Squad members, or we contact them directly over the phone to make introductions and benchmark where and if we can support them. Any achieved interactions are fed back to their relevant Social Prescriber for their logged records.

During the course of the financial year, Cuppa Squad has continued to grow the numbers registered for our free bi-monthly e-bulletin of 500+ subscribers. That's up a third year on year.

Our Feedback

A sample of some of the testimonials we have received in 2023/24:

"I joined Together as One just after my now 10 year old was diagnosed. I was apprehensive about joining a group as it's not something that I've done before. I have to say, I'm so pleased I did. Our meetings are relaxed, informative and encouraging. We share experiences, good and bad, and it really does feel that we are together as one trying to do our best for our warriors."

Emma, Parent and Cuppa Squad member of our 'Together as One' parental support group for parents of Type 1 children and young adults.

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"The biggest thing for me was noticing how little the doctor's staff, even the doctors, themselves know about diabetes. The help level we've had off you guys has *far* superseded anything from GP practices. Or any of the notes or leaflets from hospital doctors. So yeah, thanks for being there."

David, Senior living with Type 2 diabetes and a Cuppa Squad member who attends our monthly hybrid support groups – online and face-to-face.

"Regular meetings which allow discussion give a much better opportunity for understanding through greater exchange of information and repetition where necessary."

Fiona, Widower living with pre-diabetes and a Cuppa Squad member who attends a number of our monthly face-to-face support groups for both education and to build a sense of community.

"Cuppa Squad is such a valuable asset to the people I work with."

Annie Langrick, Social Prescriber for NHS Birmingham & Solihull ICB.

"Cuppa Squad has been a life saver for many of the participants at St Martin's. They have found it incredibly useful to have someone to sit and talk to about life-changing advice, relevant to them. They are always asking when Cuppa Squad is coming back because they so value the continued support."

Debbie Tye, Community Development Co-ordinator. St Martin's Social Care Project, Place of Welcome, St Martin's Church Centre.

"Cuppa Squad has provided support from members of the SCURC foodbank via their advice café session and the church regular 'drop in' session. The foodbank has a number of diabetic and pre-diabetic clients who benefitted from speaking with Cuppa Squad regarding managing their diets and lifestyle to improve their diabetes. This was both during Cuppa Squad sessions alongside other agencies within the foodbank advice café and during Cuppa Squad's time in the main church when clients from the foodbank were able to visit in the main church. Michael's friendly manner meant that the clients were willing to approach him, which can sometimes be difficult for people in challenging circumstances as they do not wish to be judged. Feedback from our clients was very positive and they felt supported and better informed."

Tracey Peters, Manager for the Sutton Coldfield United Reform Church Foodbank and Advice Café.

"Always good to have Cuppa Squad in the building – from my office I can hear the lively and positive conversations between the staff and people who come along, emphasising the power and importance of the passing on important health information through the power of social chat and a cup of tea – Well done."

"Karen Cheney, Head of Service – Neighbourhood Development and Support Unit (NDSU). Pillar Lead – UKSPF Community and Place Pillar. Lead Facilitator- Selly Oak Const. Neighbourhood Network Scheme.

"Many thanks to you and your colleagues for supporting the citizens of Birmingham through the advice, support and guidance etc that Cuppa Squad provides, which is greatly appreciated!"

Neil De-Costa, Senior Service Manager – Community Development. Neighbourhood Development & Support Unit (NDSU)

"It's been fabulous to have Cuppa Squad involved in our Northfield community in 2023. We were approached by local Social Prescribers earlier in the year, supporting local Northfield residents who needed the kind of support and advice that Cuppa Squad can offer so well. All the feedback we receive from those attending the sessions has been positive and it helps our citizens take those important steps to 'managing' and taking more control of their lives, living with diabetes more proactively. We look forward to working with Cuppa Squad in 2024 and beyond...."

Jess Allan, Northfield NNS Manager. Northfield Community Partnership.

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“Across both Hubs [Northfield & Yardley] we observed a 63% increase in self-rated Physical Health scores from quarter 1 to quarter 2 this year. Cuppa Squad have been one of our main physical health initiatives this year so I would say this increase is linked to your contributions.”

Grace Garrattley, Service Manager. Creative Support & Birmingham Mental Health & Wellbeing Hubs.

“I just wanted to say thank you for all the sessions delivered by you on the Health and Wellbeing Forum at our centre at Aston and Kingstanding. The service users could gain a bigger understanding how their body works and the big impact the food has on their daily lives. They are always looking forward to your sessions. Furthermore, taking on board their suggestions and talking on different subjects in a very engaging and professional manner allow them to be more aware and informed.”

Ewa Weis, Community Action Worker, Birmingham Settlement.

“Over the last few months, you have been journeying with our members from the local community. It’s clear to see that there have been many positive relationships built on trust. You have effortlessly joined in with our members and worked alongside them at their individual level of understanding and speed. As a result, we have members who are making positive changes to their lifestyle.”

Kaniz Ditta, Unity Hub Co-ordinator, The Unity Hub, Ward End, Birmingham.

“You’re doing very important work and it’s amazing to see the impact!! Congratulations!!”

Jessie Inchauspe, aka “Glucose Goddess” – French biochemist & New York Times best-selling author of “Glucose Revolution.”

Thank you to our funders

It goes without saying, all of this would simply not be possible without the financial support and support-in-kind which has been committed to or received during this financial year:

- The National Lottery Community Fund - Awards for All
- Witton Lodge Community Ass. & Shared Prosperity Fund
- CECA & Civil Engineering CECA Southern
- Birmingham City Council & NNS Perry Barr
- Birmingham City Council & NNS Selly Oak
- NNS Hodge Hill/POHWER
- NNS Sutton Coldfield/Age Concern
- ASDA Green Tokens Awards
- Barchester Health Grant
- Persimmon
- Heart of England, Coventry, Warwickshire & Solihull Community Foundations
- William A Cadbury Charitable Trust
- NNS Yardley & Disability Resource Centre
- NNS Ladywood & Birmingham Settlement

Acknowledgements

As the Chair, I would like to firstly thank the Board, the new trustees, Adam and June, for the enthusiasm and energy they have brought to the charity. Also, thank you to Mark and Caroline for their continued commitment and dedication while we were going through the changes.

This year we have had two new volunteers that I would like to thank, Lou who supports accounts and Sam working with myself in the background to grow corporate relationships.

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The charity would not function without Michael's hard work and commitment to the operation of the charity. Thank you, Michael, for making a difference to people's lives across the city.

Finally, thank you to all those who have helped us with fundraising and donated to our charity, without this support we could not deliver the incredible service we do. Thank you to all the funders and especially, Richard Usmar, Lord Digby Jones, Donna Courage and David Bird.

Financial Review

The charity faced a challenging year financially with income down almost 30% on the previous year, which led the Trustees to move the Chief Executive into a new role as Operational Lead; instigate a root and branch review of our fundraising strategy and resourcing; introduce a new interim structure; and accept a short term Trustee loan to tide the charity over Christmas, which was fully repaid the following month. As a result, we ended the financial year with 4 months' running costs in the bank and an encouraging pipeline of other income looking forwards.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is controlled by its governing document, a deed of trust, and constitutes a Limited company, Limited by guarantee, as defined by the Companies Act 2006.

Management

Cuppa Squad is a small charity that includes one full time employee. Trustee recruitment is managed through our Trustee Recruitment Policy.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

K. Walker
Trustee



16 Jul 2024

Independent Examiner's Report to the trustees of Cuppa Squad

I report to the charity trustees on my examination of the financial statements of Cuppa Squad for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Spotlight Accounting Limited ICAEW
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Market Chambers
2b Market Place
Shifnal
TF11 9AZ
31 March 2024

Cuppa Squad
Statement of Financial Activities
for the year ended 31 March 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
	Notes				
Income and endowments					
from:					
Donations and legacies	4	7,158	36,345	43,503	61,143
Investments	5	12	-	12	-
Total		7,170	36,345	43,515	61,143
Expenditure on:					
Charitable activities	6	-	215	215	136
Other	7	6,814	41,780	48,593	40,671
Total		6,814	41,995	48,808	40,807
Net gains on investments		-	-	-	-
Net (expenditure)/income	8	356	(5,650)	(5,293)	20,336
Transfers between funds		-	-	-	-
Net (expenditure)/income before other gains/(losses)		356	(5,650)	(5,293)	20,336
Other gains and losses					
Net movement in funds		356	(5,650)	(5,293)	20,336
Reconciliation of funds:					
Total funds brought forward		175	20,959	21,134	798
Total funds carried forward		531	15,309	15,841	21,134

Cuppa Squad
Summary Income and Expenditure Account
for the year ended 31 March 2024

	2024	2023
	£	£
Income	43,503	61,143
Interest and investment income	12	-
Gross income for the year	<u>43,515</u>	<u>61,143</u>
Expenditure	48,793	40,785
Interest payable	-	22
Depreciation and charges for impairment of fixed assets	15	-
Total expenditure for the year	<u>48,808</u>	<u>40,807</u>
Net (expenditure)/income before tax for the year	(5,293)	20,336
Net (expenditure)/income for the year	<u>(5,293)</u>	<u>20,336</u>

Cuppa Squad
Balance Sheet
at 31 March 2024

Company No.	CE011847	Notes	2024	2023
			£	£
Fixed assets				
Tangible assets	10	185	-	-
		185	-	-
Current assets				
Stocks	11	-	215	
Debtors	12	509	443	
Cash at bank and in hand		15,650	21,671	
		16,159	22,329	
Creditors: Amount falling due within one year	13	(504)	(1,195)	
Net current assets		15,655	21,134	
Total assets less current liabilities		15,840	21,134	
Net assets excluding pension asset or liability		15,840	21,134	
Total net assets		15,840	21,134	
The funds of the charity				
Restricted funds	14			
Restricted income funds		15,309	20,959	
		15,309	20,959	
Unrestricted funds	14			
General funds		531	175	
		531	175	
Reserves	14			
Total funds		15,840	21,134	

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2024 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 31 March 2024

And signed on its behalf by:



16 Jul 2024

M.D.S. Triggs
Trustee
31 March 2024

1 Accounting policies**Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
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Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Income and endowments from:			
Donations and legacies	7,235	53,908	61,143
Total	<u>7,235</u>	<u>53,908</u>	<u>61,143</u>
Expenditure on:			
Charitable activities	-	136	136
Other	7,773	32,898	40,671
Total	<u>7,773</u>	<u>33,034</u>	<u>40,807</u>
Net income	<u>(538)</u>	<u>20,874</u>	<u>20,336</u>
Net income before other gains/(losses)	(538)	20,874	20,336
Other gains and losses:			
Net movement in funds	<u>(538)</u>	<u>20,874</u>	<u>20,336</u>
Reconciliation of funds:			
Total funds brought forward	713	85	798
Total funds carried forward	<u>175</u>	<u>20,959</u>	<u>21,134</u>

Cuppa Squad
Notes to the Accounts

4 Income from donations and legacies

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Donations	7,158	-	7,158	786
Grants	-	36,345	36,345	60,357
	<u>7,158</u>	<u>36,345</u>	<u>43,503</u>	<u>61,143</u>

5 Income from investments

	Unrestricted	Total 2024	Total 2023
	£	£	£
	12	12	-
	<u>12</u>	<u>12</u>	<u>-</u>

6 Expenditure on charitable activities

	Restricted	Total 2024	Total 2023
	£	£	£
<i>Expenditure on charitable activities</i>			
Hypo boxes	215	215	136
Governance costs			
	<u>215</u>	<u>215</u>	<u>136</u>

7 Other expenditure

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Bank loan and overdraft interest payable	-	-	-	22
Employee costs	5,075	28,865	33,941	32,402
Premises costs	-	2,400	2,400	-
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	15	-	15	-
General administrative costs	1,311	8,864	10,175	6,164
Legal and professional costs	412	1,651	2,063	2,083
	<u>6,814</u>	<u>41,780</u>	<u>48,593</u>	<u>40,671</u>

8 Net (expenditure)/income before transfers

	2024	2023
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	15	-

Cuppa Squad
Notes to the Accounts

9 Staff costs

	2024	2023
Salaries and wages	32,775	31,713
Pension costs	796	689
	<u>33,571</u>	<u>32,402</u>

No employee received emoluments in excess of £60,000.

10 Tangible fixed assets

	£	£
Cost or revaluation		
Additions	200	200
At 31 March 2024	<u>200</u>	<u>200</u>
Depreciation and impairment		
Depreciation charge for the year	15	15
At 31 March 2024	<u>15</u>	<u>15</u>
Net book values		
At 31 March 2024	<u>185</u>	<u>185</u>

11 Stocks

	2024	2023
	£	£
Raw materials and consumables	-	215
	<u>-</u>	<u>215</u>

12 Debtors

	2024	2023
	£	£
Prepayments and accrued income	509	443
	<u>509</u>	<u>443</u>

13 Creditors:

amounts falling due within one year

	2024	2023
	£	£
Other taxes and social security	504	1,195
	<u>504</u>	<u>1,195</u>

14 Movement in funds

	At 1 April 2023	Incoming resources including other gains/losses £	Resources expended £	At 31 March 2024 £
Restricted funds:				
Restricted income funds:				
	20,959	36,345	(41,995)	15,309
<i>Total</i>	<u>20,959</u>	<u>36,345</u>	<u>(41,995)</u>	<u>15,309</u>
Unrestricted funds:				
General funds	175	7,170	(6,814)	531
Total funds	<u>21,134</u>	<u>43,515</u>	<u>(48,808)</u>	<u>15,840</u>

15 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	185	-	185
Net current assets	346	15,309	15,655
	<u>531</u>	<u>15,309</u>	<u>15,840</u>

16 Reconciliation of net debt

	At 1 April 2023 £	Cash flows £	At 31 March 2024 £
Cash and cash equivalents	21,671	(6,021)	15,650
	<u>21,671</u>	<u>(6,021)</u>	<u>15,650</u>
Net debt	<u>21,671</u>	<u>(6,021)</u>	<u>15,650</u>

17 Commitments

Pension commitments

	2024 £	2023 £
The pension cost charge to the company amounted to:	<u>796</u>	<u>689</u>

Cuppa Squad
Detailed Statement of Financial Activities
for the year ended 31 March 2024

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:				
Donations and legacies				
Donations	7,158	-	7,158	786
Grants	-	36,345	36,345	60,357
	<u>7,158</u>	<u>36,345</u>	<u>43,503</u>	<u>61,143</u>
Investments				
	12	-	12	-
	<u>12</u>	<u>-</u>	<u>12</u>	<u>-</u>
Total income and endowments	7,170	36,345	43,515	61,143
Expenditure on:				
Charitable activities				
Hypo boxes	-	215	215	136
	<u>-</u>	<u>215</u>	<u>215</u>	<u>136</u>
Total of expenditure on charitable activities	-	215	215	136
Other expenditure				
Bank loan and overdraft interest payable	-	-	-	22
	<u>-</u>	<u>-</u>	<u>-</u>	<u>22</u>
Employee costs				
Salaries/wages	4,916	27,859	32,775	31,713
Pension costs	159	637	796	689
Staff training	-	370	370	-
	<u>5,075</u>	<u>28,865</u>	<u>33,941</u>	<u>32,402</u>
Premises costs				
Rent	-	2,400	2,400	-
	<u>-</u>	<u>2,400</u>	<u>2,400</u>	<u>-</u>
General administrative costs, including depreciation and amortisation				
Depreciation	15	-	15	-
Bank charges	7	-	7	8
Advertising & marketing	-	1,448	1,448	442
Travel	-	366	366	12
General insurances	411	-	411	411
Consulting	-	6,175	6,175	4,200
Postage and couriers	22	-	22	23
Software, IT support and related costs	454	-	454	217
Meeting costs	193	451	644	337

Cuppa Squad**Detailed Statement of Financial Activities**

Subscriptions	55	129	184	184
Sundry expenses	169	-	169	72
Telephone & internet	-	296	296	258
	<u>1,326</u>	<u>8,864</u>	<u>10,190</u>	<u>6,164</u>
Legal and professional costs				
Accountancy and bookkeeping	412	1,651	2,063	2,020
Legal expenses	-	-	-	63
	<u>412</u>	<u>1,651</u>	<u>2,063</u>	<u>2,083</u>
Total of expenditure of other costs	<u>6,814</u>	<u>41,780</u>	<u>48,593</u>	<u>40,671</u>
Total expenditure	<u>6,814</u>	<u>41,995</u>	<u>48,808</u>	<u>40,807</u>
Net gains on investments	-	-	-	-
	<u>356</u>	<u>(5,650)</u>	<u>(5,293)</u>	<u>20,336</u>
Net (expenditure)/income				
Net (expenditure)/income before other gains/(losses)	<u>356</u>	<u>(5,650)</u>	<u>(5,293)</u>	<u>20,336</u>
Other Gains	-	-	-	-
	<u>356</u>	<u>(5,650)</u>	<u>(5,293)</u>	<u>20,336</u>
Net movement in funds				
Reconciliation of funds:				
Total funds brought forward	175	20,959	21,134	798
Total funds carried forward	<u>531</u>	<u>15,309</u>	<u>15,841</u>	<u>21,134</u>