

CAN COOK CIO AND ITS SUBSIDIARY UNDERTAKINGS

ANNUAL REPORT AND FINANCIAL STATEMENTS

For the year ended

30 April 2023

Charity No: 1178169

CAN COOK CIO AND ITS SUBSIDIARY UNDERTAKINGS

Annual Report and Financial Statements

Contents	Page
Charity Reference and Administrative Details	1
Trustees' Annual Report	2 - 5
Independent Auditor's Report	6 - 11
Consolidated Statement of Financial Activities	12 - 13
Balance Sheets	14
Consolidated Statement of Cash Flows	15
Notes to the Financial Statements	16 - 29

CAN COOK CIO AND ITS SUBSIDIARY UNDERTAKINGS

Charity Reference and Administrative Details
30 April 2023

Charity number: 1178169

Trustees: B O'Doherty
R J Haigh
S Hosny
S Faragher
A Southern
K Mooney

Director: R Davison

Principal office: Unit 17
Deeside Enterprise Centre
Rowleys Drive
Shotton
CH5 1PP

Bankers: Santander UK plc
Liverpool Business Centre
7th Floor, No4 St Paul's Place
Old Hall Street
Liverpool
Merseyside

Auditor: Mitchell Charlesworth (Audit) Limited
Accountants
5 Temple Square
Temple Street
Liverpool
L2 5RH

CAN COOK CIO AND ITS SUBSIDIARY UNDERTAKINGS

Trustees' Annual Report For the year ended 30 April 2023

The trustees present their report together with the audited financial statements of the charity for the year ended 30 April 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

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 financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

Trustees of the charity

The trustees who have served during the year and since the year end were as follows:

B O'Doherty
R J Haigh
S Hosny
S Faragher
A Southern
K Mooney

Governing document

The charity was registered on 30 April 2018 and is governed by a foundation model constitution adopted on the same date.

Objectives and activities

The objects of the charity are:

1. The prevention or relief of poverty in the United Kingdom by:-
 - Providing fresh meals to individuals in need and working with charities or other organisations working to prevent or relieve poverty;
 - Undertaking and supporting research into the causes and effects of poverty and publishing the useful results for the public benefit.
2. To preserve and protect health for the public benefit by providing or assisting in the provision of education on healthy eating, training and other appropriate projects that enable individuals to be self-sufficient in gaining access to good food.

Review of activities

The charity has two subsidiary trading arms. The trading delivery for this financial year, mainly focused on one subsidiary – Well-Fed (Services) Limited. This is of note, because nine months development activity/resource was allocated to the work of Well-Fed and in particular, its intended work in the school food arena. This work was eventually lost, with only spurious reasoning provided by the nominated partner Flintshire County Council. The outcome was a considerable negative impact on our in-year capacity to retain all social impact services at their existing levels. Changes were made and are reflected below.

CAN COOK CIO AND ITS SUBSIDIARY UNDERTAKINGS

Trustees' Annual Report (continued)
For the year ended 30 April 2023

The charitable focus of the charity was through the following activities:

FoodStore:

The FoodStore was an important part of our anti-food poverty approach, but as the service operated in partnership with Flintshire County Council, the service stopped to coincide with the failure to secure the intended school food work described above.

Slow Cooker programme:

We continue to offer the slow cooker service and it demonstrates high social impact. We provided training programmes (10 people each time) in new locations each month. Retention for each programme across the year, was 98% which demonstrates both the importance and impact each programme provides.

Each programme is 4 weeks in duration and each trainee receives

- A free slow cooker
- 2 free slow cooker meals each week and;
- Cooking training

Looking ahead we plan to increase the service offer to two training programmes each month and widen the reach, retaining North Wales as a focus but also moving into the Manchester region of England.

Mobile Shop:

We have two mobile shops. The shops provide 'corner shop' options into rural villages that have no shopping option. The shops provide all of the staple items a household would require. The USP of the shops is our approach to subsidised fresh meals. Each meal we sell is subsidised to cost no more than £2. We see subsidy as being the most important social impact step forward we have ever introduced, in helping to prevent hunger and poor diet.

The shops cover 22 areas or locations which previously had no access to healthier fresh meals. Our intention is to introduce a new shop each year and extend our reach into 50 communities, with plans already in place to introduce a 3rd shop in 2023/24.

The programme was funded with grants from:

- Moondance Foundation
- Welsh National Lottery
- ClwydAlyn Housing Association and;
- Our own income

Upgrade of production kitchen and meal development:

Our production kitchen is the hub of all of our services. We are able to produce over 12,000 meals per week from our current kitchen and have plans to extend the provision further in the coming years. The health of everyone we work with is our primary charitable aim and the kitchen enables us to create the food changes the households we work with require. We are already the only fresh meal provider in the UK focused on better health for households and as a consequence, the recruitment and training is a key aspect of what we do. We never use volunteers, preferring to pay staff for their services. As the kitchen grows, so will the need for staff. Alongside, we will remain progressive in the food/meal service space and within the next 12 months will become the only UK based meal provider to be Ultra-processed free – achieving this status will mean significant health benefits for all of the households we work with.

CAN COOK CIO AND ITS SUBSIDIARY UNDERTAKINGS

Trustees' Annual Report (continued)
For the year ended 30 April 2023

Well-Fed at Home:

This service is how we have re-imagined Meals on Wheels. We have created an approach of FoodCentres – places where households can go to order meals for themselves, their families, their friends and/or their neighbours. The service benefits from our meal subsidy approach, making meals affordable to everyone and provides products such as ready meals, soups and cook-at-home meals to benefit all ages and all cooking abilities. This approach also uses the provision of meals to connect households to further support they may need.

We now operate the service into 7 centres with the focus being 20 centres within the next financial year.

Commercial services:

We provide commercial catering services to:

- 9 care homes (400 adults)

Public benefit statement

The trustees have had due regard to the guidance published by the Charity Commission on public benefit.

Financial review

Income for the year was £2,060,360 (2022 £1,588,704) including capital grants of £99,652 (2022 £30,018). Funding is a mixture of both restricted and unrestricted with any unspent amounts at the balance sheet date being carried forward to be spent in the next financial year.

At 30 April 2023 total group reserves stood at £1,317,970 (2022 £1,086,953) of which £721,119 (2022 £569,582) were restricted and £596,851 (2022 £517,371) were unrestricted.

Reserves policy

It has been agreed by the trustees that it is prudent to have a cash reserve to cover future uncertainties in unrestricted funding. At the current time, the charity is not in a position to hold a cash reserve but the trustees in conjunction with the management team are looking at ways to increase income that would generate reserves over the longer period.

Risk policy

The trustees have assessed the major risks to which the charity is exposed. A formal risk register is in place for food production systems and the extension to financial and other risks is ongoing. The trustees are satisfied that systems are in place to mitigate exposure to the risks identified.

Investment policy

Under the governing document, the charity has the power to invest in any way the trustees may lawfully choose.

CAN COOK CIO AND ITS SUBSIDIARY UNDERTAKINGS

Trustees' Annual Report (continued)
For the year ended 30 April 2023

Plans for the future

For the next 2-3 years we will:

- Launch our Meallockers: The target is 10 across the 2 year period.
- Launch our Vending service: Again, with 10 locations/systems to be delivered/served.
- Increase our Mobile Shop service from the current 2 shops to 4 by 2025.

Organisation

Structure, governance and management

The board of trustees administers the charity and meets at least four times a year.

A Director is appointed by the trustees to manage the day-to-day operations of the charity. To facilitate effective operations, the Board has delegated authority to the Director for all operational matters including finance, employment and performance related activity.

Policy on setting the remuneration of the Senior Management Team

The trustees consider the Director and the Senior Management Team to be the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day-to-day basis.

It is the charity's policy to pay staff at rates reflecting the local market and in line with similar organisations.

Trustee appointment, induction and training

New trustees undergo an induction to brief them on:

- Their legal obligations under charity and company law
- The content of the governing document
- Decision making processes
- The business plan
- Recent financial performance of the charity
- The Code of Conduct for Board Members
- Their responsibilities for safeguarding children

CAN COOK CIO AND ITS SUBSIDIARY UNDERTAKINGS

Trustees' Annual Report (continued)
For the year ended 30 April 2023

Trustee appointment, induction and training

During the induction period board members arrangements are made for them to meet key employees and other trustees.

Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role. The charity ensures adequate funds are available for trustees to undertake training in relation to their roles and responsibilities.

Trustees' responsibilities statement

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:-

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On Behalf of the Board



B O'Doherty
Trustee

23 February 2024

Mitchell Charlesworth (Audit) Limited

Accountants

5 Temple Square Temple Street Liverpool L2 5RH

CAN COOK CIO AND ITS SUBSIDIARY UNDERTAKINGS

Independent Auditor's Report to the Trustees of Can Cook CIO and its subsidiary undertakings

Year ended 30 April 2023

Opinion

We have audited the financial statements of Can Cook CIO (the 'parent charity') and its subsidiaries (the 'group') for the year ended 30 April 2023 which comprise the Consolidated Statement of Financial Activities, the Consolidated Balance Sheet, the Charity Balance Sheet, the Consolidated Statement of Cash Flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charity's affairs as at 30 April 2023, and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt about the group's or the parent chaity's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Mitchell Charlesworth (Audit) Limited

Accountants

5 Temple Square · Temple Street · Liverpool · L2 5RH

CAN COOK CIO AND ITS SUBSIDIARY UNDERTAKINGS

Independent Auditor's Report to the Trustees of Can Cook CIO and its subsidiary undertakings

Year ended 30 April 2023

Other information

The other information comprises the information included in the Trustees' Annual Report, other than the financial statements and our Auditor's Report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information in the financial statements is inconsistent in any material respect with the trustees' report, or
- sufficient accounting records have not been kept by the parent charity, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charity's financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the group's and parent charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the parent charity or to cease operations, or have no realistic alternative but to do so.

Mitchell Charlesworth (Audit)

Accountants

5 Temple Square · Temple Street · Liverpool · L2 5RH

CAN COOK CIO AND ITS SUBSIDIARY UNDERTAKINGS

Independent Auditor's Report to the Trustees of Can Cook CIO and its subsidiary undertakings

Year ended 30 April 2023

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 151 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

Extent to which the audit was considered capable of detecting irregularities, including fraud

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

Mitchell Charlesworth (Audit) Limited

Accountants

5 Temple Square · Temple Street · Liverpool · L2 5RH

CAN COOK CIO AND ITS SUBSIDIARY UNDERTAKINGS

Independent Auditor's Report to the Members of Can Cook CIO and its subsidiary undertakings

Year ended 30 April 2023

Identifying and assessing potential risks related to irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the industry and sector, control environment and business performance;
- the charity's own assessment of the risks that irregularities may occur either as a result of fraud or error;
- the results of our enquiries of management and members of the Board of Trustees of their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed the charity's documentation of their policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
 - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations; and
 - the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following areas:

(i) The presentation of the group and parent charity's Statement of Financial Activities, (ii) revenue recognition including capital grants, (iii) the overstatement of salary and other costs, and (iv) the understatement of creditors. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Charities Act, the Charities (Accounts and Reports) Regulations 2008 and the Statement of Recommended Practice - 'Accounting and Reporting by Charities' issued by the joint SORP making body.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the charity's ability to operate or to avoid a material penalty. These included Food Hygiene and Data Protection Regulations.

Mitchell Charlesworth (Audit) Limited

Accountants

5 Temple Square · Temple Street · Liverpool · L2 5RH

CAN COOK CIO AND ITS SUBSIDIARY UNDERTAKINGS

Independent Auditor's Report to the Trustees of Can Cook CIO and its subsidiary undertakings

Year ended 30 April 2023

Audit response to risks identified

In addition to the above, our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations described above as having a direct effect on the financial statements;
- enquiring of management and members of the Board of Trustees concerning actual and potential litigation and claims;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance and reviewing correspondence with relevant authorities where matters identified were significant;
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Mitchell Charlesworth (Audit) Limited

Accountants

5 Temple Square · Temple Street · Liverpool · L2 5RH

CAN COOK CIO AND ITS SUBSIDIARY UNDERTAKINGS

Independent Auditor's Report to the Trustees of Can Cook CIO and its subsidiary undertakings

Year ended 30 April 2023

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Mitchell Charlesworth (Audit) Limited.

Mitchell Charlesworth (Audit) Limited
Accountants
Statutory Auditor

23 February 2024

3rd Floor
5 Temple Square
Temple Street
Liverpool
Merseyside L2 5RH

Mitchell Charlesworth (Audit) Limited is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

CAN COOK CIO AND ITS SUBSIDIARY UNDERTAKINGS

Consolidated Statement of Financial Activities (including Income and Expenditure Account)
For the year ended 30 April 2023

	Notes	Unrestricted Funds £	Restricted Revenue Funds £	Restricted Capital Funds £	2023 Total £	2022 Total £
Income from:						
Donations and legacies	2	3,016	-	-	3,016	2,551
Charitable activities	3	1,396,980	548,816	99,652	2,045,448	1,551,279
Other trading activities	4	417	-	-	417	583
Investments	5	11,479	-	-	11,479	348
Other	6	-	-	-	-	33,943
Total income		<u>1,411,892</u>	<u>548,816</u>	<u>99,652</u>	<u>2,060,360</u>	<u>1,588,704</u>
Expenditure on:						
Charitable activities	7	1,327,469	418,870	78,061	1,824,400	1,384,564
Other expenditure		<u>5,000</u>	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>-</u>
Total expenditure		<u>1,332,469</u>	<u>418,870</u>	<u>78,061</u>	<u>1,829,400</u>	<u>1,384,564</u>
Net income/(expenditure)	10	79,423	129,946	21,591	230,960	204,140
Reconciliation of funds:						
Issue of shares to non-controlling parties		57	-	-	57	-
Total funds brought forward	19	<u>517,371</u>	<u>145,500</u>	<u>424,082</u>	<u>1,086,953</u>	<u>882,813</u>
Total funds carried forward	19	<u>596,851</u>	<u>275,446</u>	<u>445,673</u>	<u>1,317,970</u>	<u>1,086,953</u>

All income and expenditure derive from continuing activities.

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

The notes on pages 16 to 29 form part of these financial statements

CAN COOK CIO AND ITS SUBSIDIARY UNDERTAKINGS

Consolidated Statement of Financial Activities (including Income and Expenditure Account)
For the year ended 30 April 2023

Comparative information for the year ended 30 April 2022

	Notes	Unrestricted Funds £	Restricted Revenue Funds £	Restricted Capital Funds £	2022 Total £
Income from:					
Donations and legacies	2	2,551	-	-	2,551
Charitable activities	3	1,244,611	276,650	30,018	1,551,279
Other trading activities	4	583	-	-	583
Investments	5	348	-	-	348
Other	6	33,943	-	-	33,943
Total income		1,282,036	276,650	30,018	1,588,704
Expenditure on:					
Charitable activities	7	1,090,756	229,650	64,158	1,384,564
Total expenditure		1,090,756	229,650	64,158	1,384,564
Net income/(expenditure)	10	191,280	47,000	(34,140)	204,140
Reconciliation of funds:					
Total funds brought forward	19	326,091	98,500	458,222	882,813
Total funds carried forward	19	517,371	145,500	424,082	1,086,953

All income and expenditure derive from continuing activities.

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

The notes on pages 16 to 29 form part of these financial statements

CAN COOK CIO AND ITS SUBSIDIARY UNDERTAKINGS

Balance Sheets
As at 30 April 2023

	Notes	Group 2023 £	Group 2022 £	Charity 2023 £	Charity 2022 £
Fixed assets					
Tangible assets	14	583,741	505,465	77,437	35,909
Investments	15	-	-	101	101
		583,741	505,465	77,538	36,010
Current assets					
Debtors	16	133,357	209,540	17,253	10,634
Cash at bank and in hand		926,626	725,243	690,180	313,937
		1,059,983	934,783	707,433	324,571
Creditors					
Amounts falling due within one year	17	(325,754)	(353,295)	(245,510)	(161,715)
Net current assets		734,229	581,488	461,923	162,856
Net assets		1,317,970	1,086,953	539,461	198,866
Funds					
Unrestricted funds	19	246,794	167,371	190,387	17,458
Restricted funds	19	721,119	569,582	349,074	181,408
		967,913	736,953	539,461	198,866
Funds attributable to non-controlling parties		350,057	350,000	-	-
Total funds	20	1,317,970	1,086,953	539,461	198,866

The financial statements on pages 12 to 29 were approved by the Board of Trustees and authorised for issue on 23 February 2024 and signed on its behalf by:



B O'Doherty
Trustee

Company Registration Number: 04587220

CAN COOK CIO AND ITS SUBSIDIARY UNDERTAKINGS

Consolidated Statement of Cash Flows For the year ended 30 April 2023

	Notes	2023 £	2022 £
Cash flow from operating activities	22	329,891	292,556
Corporation tax received		-	33,943
Cash flow from investing activities			
Proceeds of disposal of tangible fixed assets		9,849	627
Capital grants received		50,000	30,018
Payments to acquire tangible fixed assets		(199,893)	(75,098)
Interest received		11,479	348
Net cash flow from investing activities		(128,565)	(44,105)
Cash flow from financing activities			
Issue of share capital to non-controlling parties		57	-
Net increase in cash and cash equivalents		201,383	282,394
Cash and cash equivalents at 1 May 2022		725,243	442,849
Cash and cash equivalents at 30 April 2023		926,626	725,243
Cash and cash equivalents consists of:-			
Cash at bank		925,883	724,963
Cash in hand		743	280
Cash and cash equivalents at 30 April 2023		926,626	725,243

The notes on pages 16 to 29 form part of these financial statements

CAN COOK CIO AND ITS SUBSIDIARY UNDERTAKINGS

Notes to the Financial Statements For the year ended 30 April 2023

1. Summary of significant accounting policies

General information and basis of preparation

Can Cook CIO is a charity registered in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The address of the principal office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are described in the Trustees' Report on page 4.

The charity constitutes a public benefit entity as defined by FRS 102. 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and 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 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) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are prepared in sterling which is the functional currency of the charity, and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Funds

Unrestricted funds are funds available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

CAN COOK CIO AND ITS SUBSIDIARY UNDERTAKINGS

Notes to the Financial Statements For the year ended 30 April 2023

1. Summary of significant accounting policies (continued)

Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to special performance conditions and is recognised as earned as the related services are provided. Grant income included in this category provides funding to support performance activities and is recognised when there is entitlement, certainty of receipt and the amounts can be measured with sufficient reliability.

Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Cost of raising funds includes costs incurred in running fundraising events.
- Expenditure on charitable activities includes costs incurred in the provision of education, health and social inclusion activities.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a pro-rata basis consistent with use of the resources.

The analysis of these costs is included in note 8 .

CAN COOK CIO AND ITS SUBSIDIARY UNDERTAKINGS

Notes to the Financial Statements For the year ended 30 April 2023

1. Summary of significant accounting policies (continued)

Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended. Individual assets are capitalised on the balance sheet where their cost exceeds £500.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Computer and other equipment	25-33% per annum
Fixtures and fittings	25% per annum
Refurbishment costs	5% per annum

Investments

Investments in subsidiaries are measured at cost less impairment.

Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Provisions

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

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.

CAN COOK CIO AND ITS SUBSIDIARY UNDERTAKINGS

Notes to the Financial Statements
For the year ended 30 April 2023

1. Summary of significant accounting policies (continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities, including creditors and bank loans, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

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

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

Leases

Rentals payable and receivable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1, Schedule 6 of the Finance Act 2010 and therefore meets the definition of a charitable company for UK corporation tax purposes.

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties, including those arising from COVID-19 exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

CAN COOK CIO AND ITS SUBSIDIARY UNDERTAKINGS

Notes to the Financial Statements
For the year ended 30 April 2023

2. Income from donations and legacies	Unrestricted Funds	
	2023 Total £	2022 Total £
Grants receivable		
Coronavirus Job Retention Scheme	-	105
Donations	3,016	2,446
	<u>3,016</u>	<u>2,551</u>

3. Income from charitable activities			2023 Total £	2022 Total £
	Unrestricted £	Restricted £		
Grants receivable				
ClwydAlyn Housing Limited	-	100,000	100,000	100,000
Flintshire County Council	-	265,000	265,000	5,000
Flintshire County Council - capital		50,000	50,000	30,018
Parc Adler		10,000	10,000	-
Reach Fund	-	-	-	7,000
Moondance Foundation	-	156,050	156,050	47,000
Big Lottery	-	67,418	67,418	16,350
Welsh Government	-	-	-	81,300
Food Power		-	-	20,000
Food contracts and project income	1,396,980	-	1,396,980	1,244,611
	<u>1,396,980</u>	<u>648,468</u>	<u>2,045,448</u>	<u>1,551,279</u>

£306,668 of the above income in 2022 was attributable to restricted funds and £1,244,611 of the above income in 2022 was attributable to unrestricted funds.

4. Income from other trading activities	Unrestricted Funds	
	2023 Total £	2022 Total £
Other trading income	417	583

5. Income from investments	Unrestricted Funds	
	2023 Total £	2022 Total £
Bank interest receivable	11,479	348

CAN COOK CIO AND ITS SUBSIDIARY UNDERTAKINGS

Notes to the Financial Statements For the year ended 30 April 2023

6. Other income	Unrestricted Funds	
	2023	2022
	£	£
Corporation tax refund	-	33,943
7. Analysis of expenditure on charitable activities	2023	2022
	Total	Total
	£	£
Direct costs	1,709,196	1,265,554
Support costs (see note 8)	115,204	119,010
	1,824,400	1,384,564
8. Allocation of support costs	2023	2022
	£	£
Governance (see note 9)	28,490	28,066
Depreciation	9,263	8,216
Loss/(surplus) on disposal of tangible fixed assets	-	2,029
Legal and professional	35,771	10,973
Information technology	10,652	14,778
Advertising and marketing	24,071	44,537
Telephone	3,139	5,382
Printing and stationery	1,861	1,710
Other	1,957	3,319
	115,204	119,010
9. Governance costs	2023	2022
	£	£
Auditors' remuneration	6,000	5,000
Accountancy	22,490	23,066
	28,490	28,066
10. Net income/(expenditure) for the year	2023	2022
	£	£
This is stated after charging:-		
Depreciation of tangible fixed assets	111,768	82,326
Loss/(surplus) on disposal of tangible fixed assets	-	2,029
Auditors' remuneration - audit	6,000	5,000
Auditors' remuneration - non audit fees	16,490	12,291
Operating lease rentals	11,243	12,803

CAN COOK CIO AND ITS SUBSIDIARY UNDERTAKINGS

Notes to the Financial Statements
For the year ended 30 April 2023

11. Taxation

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

12. Trustees' and key management personnel remuneration and expenses

The trustees neither received nor waived any remuneration during the year (2022 £Nil).

The trustees did not have any expenses reimbursed during the year (2022 £Nil).

The key management personnel of the charity comprise the Director (acting as Chief Executive), Head Chef and Trainer, Office Manager and Communities Programme Manager.

The total amount of employee benefits received by the key management personnel is £173,970 (2022 £143,735).

13. Staff costs and employee benefits

Number of employees

The average monthly number of employees during the year was as follows:-

	2023 Number	2022 Number
Total	23	15
	=====	=====

The total staff costs and employee benefits were as follows:-

	2023 £	2022 £
Wages and salaries	452,883	264,306
Social security costs	32,424	16,666
Defined contribution pension costs	7,778	4,698
	=====	=====
	493,085	285,670
	=====	=====

There were no employees receiving benefits (excluding employer pension costs) in excess of £60,000 per annum.

CAN COOK CIO AND ITS SUBSIDIARY UNDERTAKINGS

Notes to the Financial Statements
For the year ended 30 April 2023

14. Tangible fixed assets	Leasehold improvements	Kitchen equipment	Office equipment	Motor vehicles	Total
Group	£	£	£	£	£
Cost					
At 1 May 2022	103,973	332,888	51,550	195,010	683,421
Additions	21,594	131,514	1,294	45,491	199,893
Disposals	-	(9,849)	-	-	(9,849)
At 30 April 2023	125,567	454,553	52,844	240,501	873,465
Depreciation					
At 1 May 2022	18,678	101,579	17,475	40,224	177,956
Charge for the year	12,556	45,431	9,263	44,518	111,768
Released on disposals	-	-	-	-	-
At 30 April 2023	31,234	147,010	26,738	84,742	289,724
Net book value					
At 30 April 2023	94,333	307,543	26,106	155,759	583,741
At 30 April 2022	85,295	231,309	34,075	154,786	505,465
			Kitchen equipment	Motor vehicles	Total
Charity			£	£	£
Cost					
At 1 May 2022				51,385	51,385
Additions			41,377	14,500	55,877
At 30 April 2023			41,377	65,885	107,262
Depreciation					
At 1 May 2022			-	15,476	15,476
Charge for the year			1,655	12,694	14,349
At 30 April 2023			1,655	28,170	29,825
Net book value					
At 30 April 2023			39,722	37,715	77,437
At 30 April 2022			-	35,909	35,909

CAN COOK CIO AND ITS SUBSIDIARY UNDERTAKINGS

Notes to the Financial Statements
For the year ended 30 April 2023

15. Fixed asset investments

Shares in
subsidiary
undertakings
£

At 1 May 2022 and at 30 April 2023 101

Details of the charity's subsidiaries at 30 April 2023 are as follows:

Name of undertaking	Registered office	Class of shares held	% of class of shares	% of voting rights
Can Cook (Food) Limited	England and Wales	'A' Ordinary	100	76
Well-Fed (Services) Limited	England and Wales	Ordinary	100	100

	Profit for year £	Capital and reserves £
Can Cook (Food) Limited	12,722	322,916
Well-Fed (Services) Limited	83,649	83,650

16. Debtors

	Group		Charity	
	2023 £	2022 £	2023 £	2022 £
Trade debtors	21,587	154,204	-	-
Other taxes	17,080	11,891	11,282	5,089
Other debtors	87,462	35,310	-	-
Prepayments and accrued income	7,228	8,135	5,971	5,545
	133,357	209,540	17,253	10,634

CAN COOK CIO AND ITS SUBSIDIARY UNDERTAKINGS

Notes to the Financial Statements For the year ended 30 April 2023

17. Creditors: Amounts falling due within one year	Group		Charity	
	2023 £	2022 £	2023 £	2022 £
Trade creditors	154,094	161,810	8,069	4,918
Amounts owed to group undertakings	-	-	222,691	83,097
Corporation tax	5,000	-	-	-
Other tax and social security costs	8,795	4,074	-	-
Accruals and deferred income	151,115	180,100	8,000	66,950
Other creditors	6,750	7,311	6,750	6,750
	<u>325,754</u>	<u>353,295</u>	<u>245,510</u>	<u>161,715</u>

18. Deferred income	Group		Charity	
	2023 £	2022 £	2023 £	2022 £
At 1 May 2022	170,000	131,350	60,000	16,350
Additions during the year	135,000	170,000	-	60,000
Amounts released to income	<u>(170,000)</u>	<u>(131,350)</u>	<u>(60,000)</u>	<u>(16,350)</u>
At 30 April 2023	<u>135,000</u>	<u>170,000</u>	<u>-</u>	<u>60,000</u>

Deferred income represents grants and contract income received in advance from various sources.

19. Fund reconciliation					
Unrestricted funds	As at	Income	Expenditure	Other	As at
	01.05.22 £				30.04.23 £
Group	£	£	£	£	£
General funds	517,371	1,411,892	(1,332,469)	57	596,851
	<u>517,371</u>	<u>1,411,892</u>	<u>(1,332,469)</u>	<u>57</u>	<u>596,851</u>
Charity					
General funds	17,458	205,097	(32,168)	-	190,387
	<u>17,458</u>	<u>205,097</u>	<u>(32,168)</u>	<u>-</u>	<u>190,387</u>

CAN COOK CIO AND ITS SUBSIDIARY UNDERTAKINGS

Notes to the Financial Statements
For the year ended 30 April 2023

19. Fund reconciliation (continued)

Restricted funds	As at 01.05.22 £	Income £	Expenditure £	Transfers £	As at 30.04.23 £
Group					
ClwydAlyn Housing Limited	-	100,000	(100,000)	-	-
Flintshire County Council	-	265,000	(265,000)	-	-
Flintshire County Council - capital	139,022	50,000	(26,496)	-	162,526
Liverpool City Council - capital	1,575	-	(1,575)	-	-
Parc Adler	-	10,000	(10,000)	-	-
Big Lottery	19,425	67,418	(25,398)	-	61,445
Moondance Foundation	161,983	156,050	(30,404)	-	287,629
Welsh Government - capital	247,577	-	(38,058)	-	209,519
	<u>569,582</u>	<u>648,468</u>	<u>(496,931)</u>	<u>-</u>	<u>721,119</u>
Charity					
Reach Fund	-				
Big Lottery	19,425	67,418	(25,398)	-	61,445
Moondance Foundation	161,983	156,050	(30,404)	-	287,629
	<u>181,408</u>	<u>223,468</u>	<u>(55,802)</u>	<u>-</u>	<u>349,074</u>

Comparative information in respect of the preceding period is as follows:

Unrestricted funds	As at 01.05.21 £	Income £	Expenditure £	Transfers £	As at 30.04.22 £
Group					
General funds	326,091	1,282,036	(1,090,756)	-	517,371
Charity					
General funds	(22,209)	86,577	(46,910)	-	17,458

CAN COOK CIO AND ITS SUBSIDIARY UNDERTAKINGS

Notes to the Financial Statements
For the year ended 30 April 2023

19. Fund reconciliation (continued)

Restricted funds	As at				As at
Group	01.05.21	Income	Expenditure	Transfers	30.04.22
	£	£	£	£	£
ClwydAlyn Housing Limited	-	100,000	(100,000)	-	-
Flintshire County Council	-	5,000	(5,000)	-	-
Flintshire County Council - capital	129,131	30,018	(20,127)	-	139,022
Liverpool City Council - capital	2,210	-	(635)	-	1,575
Reach Fund	-	7,000	(7,000)	-	-
Big Lottery	21,250	16,350	(18,175)	-	19,425
Moondance Foundation	119,283	47,000	(4,300)	-	161,983
Welsh Government - capital	284,848	-	(37,271)	-	247,577
Welsh Government	-	81,300	(81,300)	-	-
Food Power	-	20,000	(20,000)	-	-
	556,722	306,668	(293,808)	-	569,582
Charity					
Reach Fund	-	7,000	(7,000)	-	-
Big Lottery	21,250	16,350	(18,175)	-	19,425
Moondance Foundation	119,283	47,000	(4,300)	-	161,983
	140,533	70,350	(29,475)	-	181,408

ClwydAlyn Housing Limited - has provided a contribution to the running costs of Well-Fed Services Limited and the slow cooker programme.

Flintshire County Council - has provided a contribution to fund the response to the additional needs arising from the COVID-19 pandemic.

Flintshire County Council - capital - a capital contribution towards the relocation of the production kitchen from Liverpool to Flintshire.

Liverpool City Council - Summer Lunch Scheme - a contribution the running costs towards feeding children in during school holidays.

Liverpool City Council - capital - a contribution towards additional capital investment.

People's Postcode Lottery and Liverpool City Council - provided funding as a contribution towards the slow cooker programme.

Steve Morgan Foundation - funded a member of staff to manage the Good Food Hubs programme in deprived areas.

Reach Fund - has provided funding to retain a consultant to assist with fundraising and investment proposals.

Big Lottery - Grant to support the production and delivery of meals to people shielding during the first lockdown period of Covid.

CAN COOK CIO AND ITS SUBSIDIARY UNDERTAKINGS

Notes to the Financial Statements For the year ended 30 April 2023

19. Fund reconciliation (continued)

Moondance Foundation - provided funding to assist with our Covid response, delivering meals to families shielding during the pandemic.

Welsh Government - provided capital funding for the design and upgrade to the kitchen facilities. This has enabled the group to increase the capacity of our food production.

Betsi Cadwaladr - University Local Health Board - Funding to support the delivery of a slow cooker programme together with fresh meals to the community of Plas Madoc in Wrexham, North Wales.

The Key Fund - Grant to support some staff salaries and help Can Cook (food) overcome the impact of the initial Covid measures.

20. Analysis of net assets between funds	Unrestricted funds	Restricted Revenue funds	Restricted capital funds	Total
Fund balances at 30 April 2023 are represented by:	£	£	£	£
Group				
Tangible fixed assets	165,352	-	418,389	583,741
Net current assets	431,499	275,446	27,284	734,229
	<u>596,851</u>	<u>275,446</u>	<u>445,673</u>	<u>1,317,970</u>
Charity				
Tangible fixed assets	12,084	-	65,353	77,437
Investments	101	-	-	101
Net current assets	178,202	275,446	8,275	461,923
	<u>190,387</u>	<u>275,446</u>	<u>65,353</u>	<u>539,461</u>

Comparative information in respect of the preceding period is as follows:

	Unrestricted funds	Restricted revenue funds	Restricted capital funds	Total
Fund balances at 30 April 2022 are represented by:	£	£	£	£
Group				
Tangible fixed assets	81,383	-	424,082	505,465
Net current assets	435,988	145,500	-	581,488
	<u>517,371</u>	<u>145,500</u>	<u>424,082</u>	<u>1,086,953</u>

CAN COOK CIO AND ITS SUBSIDIARY UNDERTAKINGS

Notes to the Financial Statements
For the year ended 30 April 2023

20. Analysis of net assets between funds (continued)	Unrestricted funds £	Restricted revenue funds £	Restricted capital funds £	Total £
Charity				
Tangible fixed assets	-	-	35,909	35,909
Investments	101	-	-	101
Net current assets/(liabilities)	17,357	145,499	-	162,856
	17,458	145,499	35,909	198,866

21. Reconciliation of net movement in funds to net cash flow from operating activities	2023 £	2022 £
Net income/(expenditure) for year	239,575	204,140
Depreciation of tangible fixed assets	111,768	82,326
Loss/(Surplus) on disposal of tangible fixed assets	-	2,029
Corporation tax receivable	-	(33,943)
Capital grants receivable	(50,000)	(30,018)
Interest receivable	(11,479)	(348)
Decrease in debtors	76,183	68,645
(Decrease)/Increase in creditors	(36,156)	(275)
Net cash flow from operating activities	329,891	292,556

22. Financial commitments

The charity had capital commitments of £Nil at 30 April 2023 (2022 - £Nil).

23. Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	Group		Charity	
	2023 £	2022 £	2023 £	2022 £
Within one year	-	3,840	-	-
Two to five years	-	-	-	-
Total	-	3,840	-	-

24. Related party transactions

There were no related party transactions during the year (2022 - £Nil).