

REGISTERED COMPANY NUMBER: 10632756 (England and Wales)
REGISTERED CHARITY NUMBER: 1178574

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2023
FOR
LET'S FEED BRUM LIMITED

Ark Aurora Ltd
Chartered Accountants & Chartered Tax Advisers
The Maltings
2 Anderson Rd
Bearwood
Birmingham
West Midlands
B66 4AR

LET'S FEED BRUM LIMITED

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FOR THE YEAR ENDED 28 FEBRUARY 2023

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LET'S FEED BRUM LIMITED

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 28 FEBRUARY 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 28 February 2023. The trustees have adopted the provisions of 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).

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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

10632756 (England and Wales)

Registered Charity number

1178574

Registered office

5 Deansway
Worcester
Worcestershire
WR1 2JG

Trustees

Ms H A Petersen D'Souza Director
Katherine Margaret Ann Strang Director
Mr Alan Martin Strang Director
MR Rajeev Paul Rana Director (appointed 13.6.22)
Mrs Nichola Lucy D'Souza Director
Mrs Tara Samantha Tomes Director (appointed 13.6.22)
Mr Andrew Currah Director (appointed 28.10.22)

Mr Thibaut Yves Marechal Director (resigned 13.6.22)

Independent Examiner

Balvinder Singh Ark
Ark Aurora Ltd
Chartered Accountants & Chartered Tax Advisers
The Maltings
2 Anderson Rd
Bearwood
Birmingham
West Midlands
B66 4AR

Approved by order of the board of trustees on ~~28 November 2023~~ and signed on its behalf by:

...*Andrew Currah*.....
Mr Andrew Currah - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
LET'S FEED BRUM LIMITED

Independent examiner's report to the trustees of Let's Feed Brum Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 28 February 2023.

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 accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company 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 accounts 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 confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts 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 accounts to be reached.



Balvinder Singh Ark

Ark Aurora Ltd
Chartered Accountants & Chartered Tax Advisers
The Maltings
2 Anderson Rd
Bearwood
Birmingham
West Midlands
B66 4AR

Date: 28 November 2023

LET'S FEED BRUM LIMITED

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 28 FEBRUARY 2023

	Notes	Unrestricted fund £	Restricted fund £	28.2.23 Total funds £	28.2.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		<u>135,697</u>	<u>7,560</u>	<u>143,257</u>	<u>129,537</u>
EXPENDITURE ON					
Raising funds	2	78,653	-	78,653	86,799
Charitable activities					
Sundry expenses		<u>24,973</u>	<u>-</u>	<u>24,973</u>	<u>23,968</u>
Total		<u>103,626</u>	<u>-</u>	<u>103,626</u>	<u>110,767</u>
NET INCOME		32,071	7,560	39,631	18,770
RECONCILIATION OF FUNDS					
Total funds brought forward		66,099	-	66,099	47,329
TOTAL FUNDS CARRIED FORWARD		<u><u>98,170</u></u>	<u><u>7,560</u></u>	<u><u>105,730</u></u>	<u><u>66,099</u></u>

The notes form part of these financial statements

LET'S FEED BRUM LIMITED

BALANCE SHEET
28 FEBRUARY 2023

	Notes	Unrestricted fund £	Restricted fund £	28.2.23 Total funds £	28.2.22 Total funds £
CURRENT ASSETS					
Cash at bank		98,170	7,560	105,730	66,099
NET CURRENT ASSETS		98,170	7,560	105,730	66,099
TOTAL ASSETS LESS CURRENT LIABILITIES		98,170	7,560	105,730	66,099
NET ASSETS		98,170	7,560	105,730	66,099
FUNDS	5				
Unrestricted funds:					
General fund				98,170	66,099
Restricted funds:					
Restricted fund				7,560	-
TOTAL FUNDS				105,730	66,099

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 28 February 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 28 February 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 28 November 2023, and were signed on its behalf by:

Andrew Currah.....
Mr Andrew Currah - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. RAISING FUNDS

Investment management costs

	28.2.23	28.2.22
	£	£
Support costs	689	-
	<u> </u>	<u> </u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 28 February 2023 nor for the year ended 28 February 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 28 February 2023 nor for the year ended 28 February 2022.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	129,537	-	129,537
EXPENDITURE ON			
Raising funds	86,799	-	86,799
Charitable activities			
Sundry expenses	23,968	-	23,968
Total	110,767	-	110,767
NET INCOME	18,770	-	18,770
RECONCILIATION OF FUNDS			
Total funds brought forward	47,329	-	47,329
TOTAL FUNDS CARRIED FORWARD	66,099	-	66,099

5. MOVEMENT IN FUNDS

	At 1.3.22 £	Net movement in funds £	At 28.2.23 £
Unrestricted funds			
General fund	66,099	32,071	98,170
Restricted funds			
Restricted fund	-	7,560	7,560
TOTAL FUNDS	66,099	39,631	105,730

5. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	135,697	(103,626)	32,071
Restricted funds			
Restricted fund	7,560	-	7,560
TOTAL FUNDS	143,257	(103,626)	39,631

Comparatives for movement in funds

	At 1.3.21 £	Net movement in funds £	At 28.2.22 £
Unrestricted funds			
General fund	47,329	18,770	66,099
TOTAL FUNDS	47,329	18,770	66,099

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	129,537	(110,767)	18,770
TOTAL FUNDS	129,537	(110,767)	18,770

5. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.3.21 £	Net movement in funds £	At 28.2.23 £
Unrestricted funds			
General fund	47,329	50,841	98,170
Restricted funds			
Restricted fund	-	7,560	7,560
TOTAL FUNDS	<u>47,329</u>	<u>58,401</u>	<u>105,730</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	265,234	(214,393)	50,841
Restricted funds			
Restricted fund	7,560	-	7,560
TOTAL FUNDS	<u>272,794</u>	<u>(214,393)</u>	<u>58,401</u>

6. OTHER FINANCIAL COMMITMENTS

Included in Donations and legacies is an amount of £7,560 being Syria-Turkey Earthquakes appeal funds received in the year. The funds were only disbursed in the following financial year.

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 28 February 2023.

LET'S FEED BRUM LIMITED

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 28 FEBRUARY 2023

	28.2.23 £	28.2.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	<u>143,257</u>	<u>129,537</u>
Total incoming resources	143,257	129,537
EXPENDITURE		
Other trading activities		
Purchases	77,964	86,298
Charitable activities		
Sundry expenses	24,973	23,968
Support costs		
Finance		
Bank charges	<u>689</u>	<u>501</u>
Total resources expended	103,626	<u>110,767</u>
Net income	<u>39,631</u>	<u>18,770</u>

This page does not form part of the statutory financial statements