

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

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 29 FEBRUARY 2024
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 29 FEBRUARY 2024

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LET'S FEED BRUM LIMITED

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 29 FEBRUARY 2024

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 29 February 2024. 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

Mrs Katherine M Ann Strang Director
Mr Alan Martin Strang Director
Mr Rajeev Paul Rana Director
Mr Andrew Currah Director
Ms Maeve Anne O'Sullivan Director (appointed 12.12.23)
Ms Simone Elithia Robinson Director (appointed 12.12.23)
Ms H A Petersen D'Souza Director (resigned 15.10.23)
Mrs Nichola Lucy D'Souza Director (resigned 15.10.23)
Mrs Tara Samantha Tomes Director (resigned 15.10.23)

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 20 November 2024 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 ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 29 February 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 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 - matters of concern identified

I have completed my examination.

It has come to my attention that the charity is making payments to individuals who appear to be providing services that would typically require classification as employees or self-employed contractors. The trustees should review these arrangements to ensure compliance with relevant tax laws.

I confirm that no other matters have come to my attention in connection with the examination giving me reasonable cause to believe that in any material respect:

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; and
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 confirm that there are no other matters to which your attention should be drawn 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
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20 November 2024

LET'S FEED BRUM LIMITED

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 29 FEBRUARY 2024

	Notes	Unrestricted fund £	Restricted fund £	29.2.24 Total funds £	28.2.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		138,001	-	138,001	143,257
EXPENDITURE ON					
Raising funds	2	74,075	-	74,075	78,653
Charitable activities					
Sundry expenses		20,946	-	20,946	24,973
Restricted fund disbursement		-	7,560	7,560	-
Total		95,021	7,560	102,581	103,626
NET INCOME/(EXPENDITURE)		42,980	(7,560)	35,420	39,631
RECONCILIATION OF FUNDS					
Total funds brought forward		98,170	7,560	105,730	66,099
TOTAL FUNDS CARRIED FORWARD		141,150	-	141,150	105,730

The notes form part of these financial statements

LET'S FEED BRUM LIMITED

BALANCE SHEET
29 FEBRUARY 2024

	Notes	Unrestricted fund £	Restricted fund £	29.2.24 Total funds £	28.2.23 Total funds £
CURRENT ASSETS					
Cash at bank		141,150	-	141,150	105,730
NET CURRENT ASSETS		141,150	-	141,150	105,730
TOTAL ASSETS LESS CURRENT LIABILITIES		141,150	-	141,150	105,730
NET ASSETS		141,150	-	141,150	105,730
FUNDS	5				
Unrestricted funds:					
General fund				141,150	98,170
Restricted funds:					
Restricted fund				-	7,560
TOTAL FUNDS				141,150	105,730

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 29 February 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 29 February 2024 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 20 November 2024 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

	29.2.24	28.2.23
	£	£
Support costs	836	689
	<u> </u>	<u> </u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 29 FEBRUARY 2024

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 29 February 2024 nor for the year ended 28 February 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 29 February 2024 nor for the year ended 28 February 2023.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	135,697	7,560	143,257
EXPENDITURE ON			
Raising funds	78,653	-	78,653
Charitable activities			
Sundry expenses	24,973	-	24,973
Total	103,626	-	103,626
NET INCOME	32,071	7,560	39,631
RECONCILIATION OF FUNDS			
Total funds brought forward	66,099	-	66,099
TOTAL FUNDS CARRIED FORWARD	98,170	7,560	105,730

5. MOVEMENT IN FUNDS

	At 1.3.23 £	Net movement in funds £	At 29.2.24 £
Unrestricted funds			
General fund	98,170	42,980	141,150
Restricted funds			
Restricted fund	7,560	(7,560)	-
TOTAL FUNDS	105,730	35,420	141,150

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 29 FEBRUARY 2024

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	138,001	(95,021)	42,980
Restricted funds			
Restricted fund	-	(7,560)	(7,560)
TOTAL FUNDS	<u>138,001</u>	<u>(102,581)</u>	<u>35,420</u>

Comparatives for 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	<u>66,099</u>	<u>39,631</u>	<u>105,730</u>

Comparative 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	<u>143,257</u>	<u>(103,626)</u>	<u>39,631</u>

5. MOVEMENT IN FUNDS - continued

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

	At 1.3.22 £	Net movement in funds £	At 29.2.24 £
Unrestricted funds			
General fund	66,099	75,051	141,150
TOTAL FUNDS	<u>66,099</u>	<u>75,051</u>	<u>141,150</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	273,698	(198,647)	75,051
Restricted funds			
Restricted fund	7,560	(7,560)	-
TOTAL FUNDS	<u>281,258</u>	<u>(206,207)</u>	<u>75,051</u>

6. OTHER FINANCIAL COMMITMENTS

Amount of £7,560 for Syria-Turkey Earthquakes appeal funds was disbursed during the months of March 2023 and April 2023 through Hand in Hand For Aid & Development.

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 29 February 2024.

LET'S FEED BRUM LIMITED

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 29 FEBRUARY 2024

	29.2.24 £	28.2.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	138,001	143,257
Total incoming resources	138,001	143,257
EXPENDITURE		
Other trading activities		
Direct expenses	73,239	77,964
Charitable activities		
Sundry expenses	20,946	24,973
Support costs		
Finance		
Bank charges	836	689
Other 3		
Syria-Turkey Earthquake appeal	7,560	-
Total resources expended	102,581	103,626
Net income	35,420	39,631

This page does not form part of the statutory financial statements