

The Charity Registration Number is :- 1182608

Neo Community
Report and Accounts
30 January 2024



Neo Community

Report and accounts for the year ended 30 January 2024

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Neo Community

Trustees' Annual Report for the year ended 30 January 2024

The Trustees present their Report and Accounts for the year ended 30 January 2024.

Reference and administrative details

The charity name.

The legal name of the charity is:- Neo Community.

The charity is also known by its operating name, Neo Community.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1182608.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a Charitable Incorporated Organisation (CIO) in England & Wales. The governing document of the charity is the constitution of the CIO as approved by the Charity Commission in England & Wales (CCEW) .

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

The Youth Centre

Beaconsfield Close, Birkenhead

CH42 3YN

Telephone 0151 647 5981

Email Address: www.neocommunity.org.uk Web address: info@neocommunity.org.uk

The Trustees in office on the date the report was approved were:-

Judi Blacow (Chair)

Matthew Davies

Lindsey Edwards

Danny Hart

Janet Heath

Sheena McDermott

Luke O'Dowd

Elaine Owen

Anne Parsons

Alan Woods

Neo Community

Trustees' Annual Report for the year ended 30 January 2024

The following persons served as Trustees during the year ended 30 January 2024 :-

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

At the Annual General Meeting Sheena McDermott, Danny Hart, Elaine Owen, Matthew Davies and Judi Blacow retire as trustees, but are eligible for reappointment.

All the trustees are also members of the charity.

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

NEO Community is committed to promoting the growth of self-sustaining, resilient communities. NEO is at the forefront of reducing food waste and food insecurity through awareness, education, and food provision.

Through the provision of services and activities, the charity works with communities where hardship and deprivation are evident. Working with people regardless of faith, ethnic or social background, the charity provides support and a range of community services including the provision of affordable healthy food.

The main activities undertaken in relation to those purposes during the year.

To support the CIOs objectives, a selection of the services provided from Beaconsfield Community House are listed below:

- Community food and supplies market
- Community cafe
- Wellbeing services
- Crisis support
- Healthy food education
- Youth Club Offer
- Family club
- School holiday services

NEO continues to work collaboratively with other service providers, helping to provide wrap around support to service users.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

In addition to the activities noted above, NEO have branched out to offer a South Wirral Community Support project. This started in 2023, with funding from the National Lottery – Reaching Communities Fund. This has allowed us to deliver Social Sports Clubs, Look to launch a community library and reach out and listen to the Communities of South Wirral, then deliver social action within the areas.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

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Trustees' Annual Report for the year ended 30 January 2024

The short term and longer term aims and objectives.

Plans for 2024/2025 include:

- Continuing with the programme to increase the number of schools in our Schools Partnership, along with relevant training and stock provision.
- Continuation of building improvements
- Developing our South Wirral Community Outreach offer
- Launch Community Learning Programme

The contribution of volunteers during the year.

NEO's team of volunteers (core team of around 30 regular volunteers) are reflective of the diverse make-up of the community. All undergo relevant background/safeguarding checks, and all complete NEO's induction process on starting. This provides all the necessary organisational background; Basic First Aid; Safeguarding; GDPR etc. along with how to access practical support and guidance for themselves and for others.

All volunteers take an active part in team meetings and are encouraged to give feedback and share knowledge. Time is set-aside during meetings to discuss volunteer issues and development plans and additional training opportunities are available for those keen to progress.

The main achievements and performance of the charity during the year.

- Community food and supplies market Footfall – 500 per week
- Community café Footfall – 500 per week
- Wellbeing services Footfall – 500 per week
- Crisis support Reached over 15,000 households
- Healthy food education Trained 20 other organisations
- Youth club Offer Over 100 registered children aged 8-17
- Family club We have 25 families registered
- School holiday services Delivered holiday clubs throughout the year to nearly 300 children

Fundraising activities during the year.

NEO continues to encourage membership of the NEO 50, whereby local businesses pledge their support with regular financial or "in kind" donations.

Neo also receives unsolicited donations from the public.

We also operate a 'pay as you feel' basis across all our offers from the shop, café to participation in all activities.

The significant charitable activities undertaken in the year.

A significant activity we have seen grow this last year has been the Neo School Partnership. We have seen our 9 social supermarkets in school grow in demand, but also grow in compassion and delivery. We have been able to train all of our volunteers to be the friendly supportive and approachable person. We have seen a 32% increase in our footfall and engagement from 2022/23 – 2023-24.

How the achievements during the year measure up to the objectives set.

The trustees are reassured that the outcomes and impact of Neo Communities Achievements has exceeded expectation.

Neo Community

Trustees' Annual Report for the year ended 30 January 2024

The performance of material fundraising activities during the year against the fundraising objectives set.

2023 saw the first ever Neo Community Charity Ball. In June 2023, we welcomed over 150 people to the Ball. We raised £10,000. The trustees all agreed this event should be run every 2 years.

The board had set a fundraising target for the year, this covers grants and trusts, donations, Neo 50 and other fundraising initiatives. During 2023/24 Neo Community Exceeded this target and generated funds for future years also by securing grant funding across multiple years.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

Trustees are selected based upon professional skills to complement those of existing board members.

The policies and procedures for the induction and training of trustees.

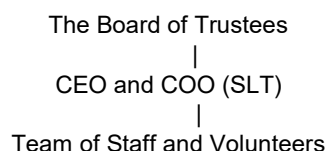
Induction involves attending board meetings prior to appointment, meeting the management team and the Board and receiving copies of policies, business plans and accounts. Training is continually assessed and implemented by facilitators as required.

Existing Trustees have participated in training and capacity building to ensure that they understand their legal obligations. Trustees are provided with a comprehensive induction pack along with peer support and mentoring. Trustees are encouraged to attend appropriate internal/external training events where these will facilitate understanding of their role.

Training offered during the year included:

- Trustee online briefings provided by the Charity Commission
- Charity governance training
- Continued programme of presentations and information papers at the Board

The charity's organisational structure.



How the charity makes decisions and how decisions are delegated.

The Board of Trustees makes decisions based on the key objectives of Neo Community. The direction and workflow is hugely based on need and delivered and directed by the CEO and the team, however the Board has regular updates on projects, KPI's and Funding. This allows the trustees to have ongoing oversight and makes key decisions on changes, alterations and changes of direction.

All funding Applications are approved by at least one trustee before submission, so the board has oversight on what commitments Neo Community are accepting.

The Chief Executive Officer and other senior management personnel to whom day to day management is delegated

Ema Wilkes – Chief Executive Officer – Neo Community
Adam Mellor – Chief Operating Officer – Neo Community

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Trustees' Annual Report for the year ended 30 January 2024

Setting pay and remuneration of key management personnel

The remuneration of key management personnel is determined by the board of trustees. The trustees consider the seniority of the post, the expertise and experience of the post holder, the local market conditions and sector market conditions for remuneration, and benchmarking information from similar organisations in determining the remuneration of key management personnel

The charity's relationships with related parties.

Bankers	Lloyds Bank plc, 1 Borough Pavement, Grange Precinct, Birkenhead CH41 2XX
Bankers	Metro Bank, One Southampton Row, London WC1B 5HA

Financial review

The charity's financial position at the end of the year ended 30 January 2024

The financial position of the charity at 30 January 2024 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2024	2023
	£	£
Net income	56,904	(87,590)
Unrestricted Revenue Funds available for the general purposes of the charity	85,986	29,082
Total Funds	85,986	29,082

Financial review of the position at the reporting date, 30 January 2024 .

The trustees consider the financial performance by the charity during the year to have been satisfactory. We have been able to accumulate reserves following a year we made significant deficit. The budgeting for 2024/25 will also aim to build on this and develop further reserves.

Neo Community

Trustees' Annual Report for the year ended 30 January 2024

Policies on reserves.

It is the Charity's policy to hold free reserves in its unrestricted funds to establish an appropriate level of working capital and to protect the future operations of the Charity from the effects of any unforeseen variations in its income streams as part of policy of good financial management practice.

The Trustees have set a reserves policy which requires free reserves to be maintained at a level which can ensure that NEO Community's core charitable objectives can continue to be delivered even during a period of unforeseen difficulty.

The calculation of the required level of reserves is an integral part of the organisation's planning, budget and forecast cycle. It considers:

- The resources required to manage and adjust staffing levels across the charity
 - The resources required to fulfil existing contracts, leases and other obligations and commitments.
- Based on these principles, the required target level of free reserves on 31 March 2022 has been calculated as £90,000.

Business plans are regularly reviewed by management to ensure efficient use of resources, successful delivery of activities and sustainability. The charity will continue to build up its free reserves over time to meet the required target level.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Significant events which have affected the financial performance and the financial position.

Nothing to note

The major risks to which the Charity is exposed and reviews and systems to mitigate them.

The Trustees actively review the major risks, which the charity faces, on a regular basis. The Trustees believe that maintaining the unrestricted reserves and combined with the annual review of the controls over key financial systems, provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which the organisation face and confirm that established systems are in place to mitigate these risks.

Factors likely to affect future financial performance .

Factors that may affect future financial performance are:

- Competition and demand on funding opportunities
- The impact of global and national factors that impact on the cost of living in households, this impact demands on our services.
- Cost of employing staff – minimum wage increases, and we try and be a living wage employer.

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Trustees' Annual Report for the year ended 30 January 2024

Plans For the Future

Summary of plans for the future and the trustees' perspective of the future direction of the charity.

Plans for 2024/2025 include:

- Continuing with the programme to increase the number of schools in our Schools Partnership, along with relevant training and stock provision.
- Continuation of building improvements
- Developing The South Wirral Community Outreach programme
- Launch and deliver a Community Learning offer

Details of The Independent Examiner

Matthew Brown
Member of CIPFA
Studio 6, Bluecoat Chambers
College Lane
Liverpool
L1 3BX

Neo Community

Trustees' Annual Report for the year ended 30 January 2024

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under 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

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 26 September 2024.



Judi Blacow
Trustee

Neo Community

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 30 January 2024

I report to the Trustees on my examination of the financial statements of the charity on pages 11 to 32 for the year ended 30 January 2024 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and under the historical cost convention and the accounting policies set out on page 18.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 8, you, the charity's Trustees, are responsible for the preparation of the financial statements in accordance with the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

Since the charity's gross income exceeded £250,000, the charity's examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am an authorised member of CIPFA, which is one of the listed bodies.

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charity and of the accounting systems employed by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Neo Community

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The gross income of the charity in the year ended 30 January 2024 appears to exceed the sum specified in Section 145(3) of the Act, namely £250000, and that I am qualified to act as Independent Examiner in accordance with that section by virtue of my being a qualified member of CIPFA;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by with Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Signed:-



Matthew Brown - Independent Examiner
CIPFA
Studio 6, Bluecoat Chambers
College Lane
Liverpool
L1 3BX

This report was signed on 27 September 2024

Neo Community - Statement of Financial Activities for the year ended 30 January 2024

Statement of Financial Activities for the year ended 30 January 2024

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2024 £	2024 £	2024 £	2023 £
Income & Endowments from:					
Donations & Legacies	A1	146,855	39,625	186,480	369,877
Charitable activities	A2	721,284	-	721,284	612,283
Investments	A4	291	-	291	5,350
Total income	A	868,430	39,625	908,055	987,510
Expenditure on:					
Charitable activities	B2	811,526	39,625	851,151	1,075,100
Total expenditure	B	811,526	39,625	851,151	1,075,100
Net income for the year		56,904	-	56,904	(87,590)
Net income after transfers	A-B-C	56,904	-	56,904	(87,590)
Net movement in funds		56,904	-	56,904	(87,590)
Reconciliation of funds:-	E				
Total funds brought forward		29,082	-	29,082	116,672
Total funds carried forward		85,986	-	85,986	29,082

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

The notes attached on pages 18 to 32 form an integral part of these accounts.

Neo Community - Statement of Financial Activities for the year ended 30 January 2024

Neo Community - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	SORP Ref	Prior Year Unrestricted Funds 2023 £	Prior Year Restricted Funds 2023 £	Prior Year Total Funds 2023 £
Income & Endowments from:				
Donations & Legacies	A1	308,738	61,139	369,877
Charitable activities	A2	612,283	-	612,283
Other trading activities	A3	-	-	-
Investments	A4	5,350	-	5,350
Other	A5	-	-	-
Total income	A	926,371	61,139	987,510
Expenditure on:				
Raising funds	B1	-	-	-
Charitable activities	B2	1,013,961	61,139	1,075,100
Other	B3	-	-	-
Tax on surplus on ordinary activities	B3	-	-	-
Other taxation	B3	-	-	-
Total expenditure	B	1,013,961	61,139	1,075,100
Net gains on investments	B4	-	-	-
Net income for the year		(87,590)	-	(87,590)
Transfers between funds	C	-	-	-
Net income after transfers		(87,590)	-	(87,590)
Net movement in funds		(87,590)	-	(87,590)
Reconciliation of funds:-	E			
Total funds brought forward		116,672	-	116,672
Total funds carried forward		29,082	-	29,082

All activities derive from continuing operations

The notes attached on pages 18 to 32 form an integral part of these accounts.

Neo Community - Statement of Financial Activities for the year ended 30 January 2024

Neo Community - Resources applied in the year ended 30 January 2024 towards fixed assets for Charity use:-

	2024 £	2023 £
Funds generated in the year as detailed in the SOFA	-	-
Resources applied on functional fixed assets	(31,270)	(17,603)
Other applications of funds	-	-
Net resources available to fund charitable activities	(31,270)	(17,603)

Movements in revenue and capital funds for the year ended 30 January 2024

Revenue accumulated funds

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last year Total Funds 2023 £
Accumulated funds brought forward	29,082	-	29,082	116,672
Recognised gains and losses before transfers	56,904	-	56,904	(87,590)
	85,986	-	85,986	29,082
Closing revenue funds	85,986	-	85,986	29,082

Summary of funds

	Unrestricted and Designated funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last Year Total Funds 2023 £
Revenue accumulated funds	85,986	-	85,986	29,082

The notes attached on pages 18 to 32 form an integral part of these accounts.

Neo Community - Statement of Financial Activities for the year ended 30 January 2024

Neo Community Income and Expenditure Account for the year ended 30 January 2024 as required by the Companies Act 2006

	2024 £	2023 £
Income		
Income from operations	907,764	982,160
Investment income		
Interest receivable	291	5,350
Gross income in the year before exceptional items	908,055	987,510
Gross income in the year including exceptional items	908,055	987,510
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	821,412	1,053,996
Depreciation and amortisation	27,363	18,728
Governance costs	2,376	2,376
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	851,151	1,075,100
Net income before tax in the financial year	56,904	(87,590)
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	56,904	(87,590)
Retained surplus for the financial year	56,904	(87,590)

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 18 to 32 form an integral part of these accounts.

Neo Community - Balance Sheet as at 30 January 2024

		SORP			
	Note	Ref		2024	2023
				£	£
Fixed assets		A			
Tangible assets	11	A2		49,868	45,961
Current assets		B			
Debtors	12	B2	9,982	36,164	
Cash at bank and in hand		B4	40,533	32,425	
Total current assets			50,515	68,589	
Creditors: amounts falling due within one year	13	C1	(14,397)	(85,468)	
Net current assets				36,118	(16,879)
The total net assets of the charity				85,986	29,082

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds

- -

Unrestricted Funds

Unrestricted Revenue Funds	16	D3	85,986	29,082	
			85,986	29,082	

Designated Funds

- -

Total charity funds			85,986	29,082	
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The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 10.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.



Judi Blacow

Trustee

Approved by the board of trustees on 26 September 2024

The notes attached on pages 18 to 32 form an integral part of these accounts.

Neo Community

Cash Flow Statement for the year ended 30 January 2024

		2024 £	2023 £
Cash flows from operating activities			
Net cash provided by operating activities as shown below	A	<u>39,087</u>	<u>(105,043)</u>
Cash flows from investing activities			
Interest received		291	5,350
Purchase of property, plant and equipment		(31,270)	(17,603)
Net cash provided by investing activities	B	<u>(30,979)</u>	<u>(12,253)</u>
Cash flows from financing activities			
Net cash provided by financing activities	C	<u>-</u>	<u>-</u>
Overall cash provided by all activities	A+B+C	<u>8,108</u>	<u>(117,296)</u>
Cash movements			
Change in cash and cash equivalents from activities in the year ended 30 January 2024		8,108	(117,296)
Cash and cash equivalents at 31 January 2023		32,425	149,722
Change in cash and cash equivalents due to exchange rate movements		-	-
Cash at bank and in hand less overdrafts at 30 January		<u>40,533</u>	<u>32,426</u>

Neo Community

Cash Flow Statement for the year ended 30 January 2024

Neo Community

Cash Flow Statement for the year ended 30 January 2024 - Continued

Reconciliation of net income to net cash flow from operating activities

Net income as shown in the Statement of Financial Activities	56,904	(87,590)
Adjustments for :-		
Depreciation charges	27,363	18,728
	-	-
	-	-
Dividends, interest and rents from investments	(291)	(5,350)
Decrease in debtors	26,182	136,088
Increase in creditors, excluding loans	(71,071)	(166,919)
Net cash provided by operating activities	A 39,087	(105,043)

Analysis of cash and cash equivalents

	2024	2023
	£	£
Cash in hand at for the year ended 30 January 2024	40,533	32,425
Total cash and cash equivalents	40,533	32,425

Analysis of change in net debt

	At start of year	Cash Flows and	At end of year
Cash	32,425	8,108	40,533
Total	32,425	8,108	40,533

Neo Community

Notes to the Accounts for the year ended 30 January 2024

1 Accounting policies

Policies relating to the production of the accounts

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Going Concern

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods to 30 January 2025, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Risks and future assumptions

The charity is a public benefit entity.

Policies relating to categories of income and income recognition

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Neo Community

Notes to the Accounts for the year ended 30 January 2024

Policies relating to expenditure on goods and services provided to the charity

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Allocating costs to activities

Direct costs that are specifically related to an activity are allocated to that activity.

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note6.

Policies relating to assets, liabilities and provisions and other matters

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Equipment	25% straight line
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Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

There are no designated funds

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or as implied by law.

There are no endowment funds.

Neo Community

Notes to the Accounts for the year ended 30 January 2024

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There are no significant implications of such matters.

5 Net surplus before tax in the financial year

	2024 £	2023 £
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	27,363	18,728
Pension costs	4,212	3,873

6 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

7 Staff costs and emoluments

Salary costs	2024 £	2023 £
Gross Salaries excluding trustees and key management personnel	240,403	225,566
Employer's National Insurance for all staff	12,418	9,459
Employer's operating costs of defined contribution pension schemes	4,212	3,873
Total salaries, wages and related costs	257,033	238,898
The estimated full time equivalent number of all staff employed in the year was	14	15

The estimated equivalent number of full time staff deployed in different activities in the year was:-

Engaged on charitable activities	14	15
The estimated full time equivalent number of all staff employed as above	14	15

Alan Woods, a trustee, received £1,420 during the year for payroll services.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

8 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

Neo Community

Notes to the Accounts for the year ended 30 January 2024

9 Deferred income - Unrestricted and Designated funds

<i>Current Year</i>	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Wirral Borough Council	82,400	82,400	-	-
Total	<u>82,400</u>	<u>82,400</u>	<u>-</u>	<u>-</u>
			2024	2023
			£	£
These deferrals are included in creditors			<u>-</u>	<u>82,400</u>

<i>Prior Year</i>	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Wirral Borough Council	-	-	-	82,400
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>82,400</u>
			2023	2022
			£	£
These deferrals are included in creditors			<u>82,400</u>	<u>-</u>

The deferrals included in creditors relate to funding specified by the funders as relating to specific periods and represent those parts of unrestricted funds which relate to periods subsequent to the accounting year end and are treated as grants in advance, or, alternatively, where there are conditions which must be fulfilled prior to entitlement or use of the unrestricted funds by the charity .

10 Deferred income - Restricted funds

<i>Current Year</i>	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
National Lottery Community Fund RC North West Region	-	-	-	10,750
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,750</u>
			2024	2023
			£	£
These deferrals are included in creditors			<u>10,750</u>	<u>-</u>

The deferrals included in creditors relate to funding specified by the funders as relating to specific periods and represent those parts of restricted funds which relate to periods subsequent to the accounting year end and are treated as grants in advance, or, alternatively, where there are conditions which must be fulfilled prior to entitlement or use of the restricted funds by the charity .

Neo Community

Notes to the Accounts for the year ended 30 January 2024

11 Tangible fixed assets

<i>Current Year</i>	Equipment	Total
	£	£
Cost		
At 31 January 2023	86,967	86,967
Additions	31,270	31,270
At 30 January 2024	118,237	118,237
Depreciation		
At 31 January 2023	41,006	41,006
Charge for the year	27,363	27,363
At 30 January 2024	68,369	68,369
Net book value		
At 30 January 2024	49,868	49,868
At 30 January 2023	45,961	45,961

12 Debtors

	2024	2023
	£	£
Trade debtors	4,733	-
Prepayments and accrued income	642	30,189
Other debtors	4,607	5,975
	9,982	36,164

13 Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	404	-
Accruals	2,448	3,068
Deferred Income - Unrestricted & designated funds	-	82,400
Deferred Income - Restricted funds	10,750	-
Other creditors	795	-
	14,397	85,468

Neo Community

Notes to the Accounts for the year ended 30 January 2024

14 Income and Expenditure account summary

	2024 £	2023 £
At 31 January 2023	29,082	116,672
Surplus after tax for the year	56,904	(87,590)
At 30 January 2024	85,986	29,082

15 Particulars of how particular funds are represented by assets and liabilities

At 30 January 2024	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	49,868	-	-	49,868
Current Assets	50,515	-	-	50,515
Current Liabilities	(14,397)	-	-	(14,397)
	85,986	-	-	85,986

At 31 January 2023	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	45,961	-	-	45,961
Current Assets	68,589	-	-	68,589
Current Liabilities	(85,468)	-	-	(85,468)
	29,082	-	-	29,082

16 Change in total funds over the year as shown in Note 15 , analysed by individual funds

	Funds brought forward from 2023	Movement in funds in 2024	Transfers between funds in 2024	Funds carried forward to 2025
	£	See Note 17 £	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	29,082	56,904	-	85,986
Total unrestricted and designated funds	29,082	56,904	-	85,986
Total charity funds	29,082	56,904	-	85,986

Neo Community

Notes to the Accounts for the year ended 30 January 2024

17 Analysis of movements in funds over the year as shown in Note 16

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2024	2024	2024	2024
	£	£	£	£
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	868,430	(811,526)	-	56,904
<i>Restricted funds:-</i>				
National Lottery Community Fund RC North West Region	39,625	(39,625)	-	-
	908,055	(851,151)	-	56,904

Gains and losses are detailed in notes 0,0, 0, 0 and 0

18 The purposes for which the funds as

Unrestricted and designated funds:-

Unrestricted Revenue Funds These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

Restricted funds:-

National Lottery Community Fund RC North
West Region These funds are held for meeting salary costs in accordance with the grant agreement.

19 Ultimate controlling party

The charity is under the control of its legal members.

Neo Community

Detailed analysis of income and expenditure for the year ended 30 January 2024 as required by the SORP 2015

This analysis is classssified by conventional nominal descriptions and not by activity

20 Donations, Grants and Legacies

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Donations and gifts from individuals				
Small donations individually less than £1000	16,678	-	16,678	17,025
10th Birthday Ball	14,731	-	14,731	-
F Connolly	5,000	-	5,000	-
S Morgan	1,000	-	1,000	-
Bibby	1,000	-	1,000	-
Feeding Britain	1,500	-	1,500	-
Total donations and gifts from individuals	39,909	-	39,909	17,025
	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Revenue grants from government and public bodies				
National Lottery Community Fund RC North West Region	-	37,625	37,625	-
Total public sector revenue grants	-	37,625	37,625	-
	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Revenue grants and donations from non public bodies				
Small grants individually less than £1000	1,664	-	1,664	6,713
S Morgan	50,000	-	50,000	24,139
Tudor Trust	40,000	2,000	42,000	34,000
Birkenhead Youth Centre	2,200	-	2,200	-
Duke of Edinburgh expedition resources	3,957	-	3,957	-
Gautby Road play	8,000	-	8,000	-
Groundworks	1,125	-	1,125	-
School Social Enterprise	-	-	-	30,000
Wirral Borough Council	-	-	-	248,000
PTC	-	-	-	10,000
Total private sector revenue grants	106,946	2,000	108,946	352,852

Neo Community

Detailed analysis of income and expenditure for the year ended 30 January 2024 as required by the SORP 2015

Revenue grants and donations from non public bodies (Include Gift Aid donations from subsidiaries) - Prior Year analysis

		Prior Year Unrestricted Funds 2023 £	Prior Year Restricted Funds 2023 £	Prior Year Total Funds 2023 £	
Prior Year		291,713	61,139	352,852	
Total Donations, Grants and Legacies	A1	146,855	39,625	186,480	369,877
<i>Prior year</i>		Unrestricted Funds 2023 £	Restricted Funds 2023 £	Prior Year Total Funds 2023 £	
Total Donations, Grants and Legacies	A1	308,738	61,139	369,877	

21 Income from charitable activities - Trading Activities

<i>Current year</i>		Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total funds 2023 £
Primary purpose and ancillary trading					
Social supermarkets income		107,368	-	107,368	69,673
Catering activities		19,948	-	19,948	14,992
Consultancy		14,792	-	14,792	59,999
Community activities		9,356	-	9,356	-
Room hire		560	-	560	1,609
Total Primary purpose and ancillary trading		152,024	-	152,024	146,273

Neo Community

Detailed analysis of income and expenditure for the year ended 30 January 2024 as required by the SORP 2015

22 Charitable income from funders

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Contractual payments from public bodies to fund charitable activities				
Wirral Borough Council	429,872	-	429,872	279,836
Total contractual payments from public bodies	429,872	-	429,872	279,836
	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Prior Year Total Funds 2023 £
<i>Current year</i>	27,500	-	27,500	20,600
Total Charitable income from funders:-				
Current year - income from funders	569,260	-	569,260	466,010

23 Total Income from charitable activities

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
<i>Current year</i>				
Total income from charitable trading	152,024	-	152,024	146,273
Income from funders	569,260	-	569,260	466,010
Total from charitable activities A2	721,284	-	721,284	612,283

24 Investment income

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Bank Interest Receivable	291	-	291	5,350
Total investment income A4	291	-	291	5,350

Neo Community

Detailed analysis of income and expenditure for the year ended 30 January 2024 as required by the SORP 2015

25 Expenditure on charitable activities - Direct spending

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2024	2024	2024	2023
	£	£	£	£
Gross wages and salaries - charitable activities	202,778	37,625	240,403	225,566
Employers' NI - Charitable activities	12,418	-	12,418	9,459
Defined contribution pension costs - charitable activities	4,212	-	4,212	3,873
Travel and Subsistence - Charitable Activities	43,070	-	43,070	28,633
Marketing and advertising of charitable services	7,312	-	7,312	8,016
Social supermarket costs	15,599	-	15,599	19,999
HAF support costs	86,783	-	86,783	121,856
Wirral Council Pantry Project	61,148	-	61,148	-
Catering activities	42,924	-	42,924	30,780
Community activities	34,056	-	34,056	-
Crisis and hamper support	-	-	-	407,497
Activity costs	43,560	-	43,560	55,504
Total direct spending	553,860	37,625	591,485	911,183

All the expenditure in the prior year was unrestricted.

<i>Prior Year</i>	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
	2023	2023	2023
	£	£	£
Gross wages and salaries - charitable activities	164,427	61,139	225,566
Total direct spending	850,044	61,139	911,183

Neo Community

Detailed analysis of income and expenditure for the year ended 30 January 2024 as required by the SORP 2015

26 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
<i>Employee costs not included in direct costs</i>				
Training and welfare - staff	2,791	2,000	4,791	4,509
<i>Volunteer costs</i>				
Volunteer costs	14,633	-	14,633	15,335
<i>Premises Expenses</i>				
Warehouse and premises costs	97,211	-	97,211	3,877
Cleaning and waste management	13,459	-	13,459	5,100
Premises repairs, renewals and maintenance	72,241	-	72,241	74,040
<i>Administrative overheads</i>				
Telephone, fax and internet	8,713	-	8,713	13,229
Stationery, postage and sundry office	2,381	-	2,381	692
Insurance, subscriptions and licences	11,118	-	11,118	7,740
Hire of equipment	3,960	-	3,960	13,360
<i>Professional fees paid to advisors other than the auditor or examiner</i>				
Other legal and professional	1,420	-	1,420	4,931
<i>Financial costs</i>				
Depreciation & Amortisation in total for the period	27,363	-	27,363	18,728
Support costs before reallocation	255,290	2,000	257,290	161,541
Total support costs - Current Year	255,290	2,000	257,290	161,541
The basis of allocation of costs between activities is described under accounting policies				-

Neo Community

Detailed analysis of income and expenditure for the year ended 30 January 2024 as required by the SORP 2015

27 Other Expenditure - Governance costs

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2024	2024	2024	2023
	£	£	£	£
Independent Examiner's fees	2,376	-	2,376	2,376
Total Governance costs	2,376	-	2,376	2,376

All the expenditure in the prior year was unrestricted.

28 Total Charitable expenditure

<i>Current Year</i>		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2024	2024	2024	2023
		£	£	£	£
Total direct spending	B2a	553,860	37,625	591,485	911,183
Total support costs	B2d	255,290	2,000	257,290	161,541
Total Governance costs	B2e	2,376	-	2,376	2,376
Total charitable expenditure	B2	811,526	39,625	851,151	1,075,100

<i>Prior Year</i>		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
		2023	2023	2023
		£	£	£
Total direct spending	B2a	850,044	61,139	911,183
Total support costs	B2d	161,541	-	161,541
Total Governance costs	B2e	2,376	-	2,376
Total charitable expenditure	B2	1,013,961	61,139	1,075,100

Neo Community

Activity analysis of Income and expenditure for the for the year ended 30 January 2024

This analysis is classsified by activity and not by conventional nominal descriptions.

29 Analysis of income by activity

	SOFA ref	2024 £	2023 £
Activity			
Income from charitable activities			
Primary purpose and ancillary trading		721,284	612,283
Summary of Total Income, including the items above			
Charitable activities	A2	721,284	612,283
Donations & Legacies	A1	186,480	369,877
Investment income	A4	291	5,350
Total income as shown in the SOFA	A	908,055	987,510
Categories of income			
Income from charitable activities		908,055	987,510

30 Analysis of charitable expenditure by activity

Activity	Direct costs	Support costs	Grant funding of activities	Total	Total
	2024 £	2024 £	2024 £	2024 £	2023 £
Primary purpose and ancillary trading					
Direct costs	591,485	-	-	591,485	911,183
Employee costs not included in direct co:	-	4,791	-	4,791	4,509
Volunteer costs	-	14,633	-	14,633	15,335
Premises expenses	-	182,911	-	182,911	83,017
Administrative overheads	-	26,172	-	26,172	35,021
Professional fees	-	1,420	-	1,420	4,931
Financial costs	-	27,363	-	27,363	18,728
Total Primary purpose and ancillary trading	591,485	257,290	-	848,775	1,072,724

Neo Community

Activity analysis of Income and expenditure for the for the year ended 30 January 2024

Summary of charitable costs by activity

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2024	2024	2024	2024	2023
	£	£	£	£	£
Total Primary purpose and ancillary trading	591,485	257,290	-	848,775	1,072,724
Total Governance costs as detailed in Note 27	-	2,376	-	2,376	2,376
Total charitable expenditure	591,485	259,666	-	851,151	1,075,100

The basis of allocation of costs between activities is described under accounting policies

The breakdown of this expenditure by type of spending (ie nominal classification) is detailed in note 28

Analysis of support and governance costs by charitable activities

Activity	Governance	Finance	Human Resources	Other Overheads	Total
	£	£	£	£	£
Primary purpose and ancillary trading	2,376	27,363	19,424	210,503	259,666

31 Analysis of non charitable expenditure by activity

Activity

Governance costs

	Governance costs 2024 £	Governance costs 2023 £
Other Expenditure - Governance costs as detailed in Note 27	2,376	2,376