

# **WASTE NOT WANT NOT BATTERSEA**

A CHARITABLE INCORPORATED ORGANISATION (CIO)

TRUSTEES' REPORT

AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 MARCH 2025

# **WASTE NOT WANT NOT BATTERSEA**

## **LEGAL AND ADMINISTRATIVE INFORMATION**

FOR THE YEAR ENDED 31 MARCH 2025

### **Trustees**

Oliver James Whitworth Smallwood  
Amy Merrigan  
Katrina Lynn-Lee Charleston  
Robert Dakin  
Robert George Musgrave MBE

### **Charity Number**

1187801

### **Registered Office**

9-10 Bramlands Close  
London  
SW11 2NT

### **Independent Examiner**

SJPR Accountants Ltd  
225 Clapham Road  
London  
SW9 9BE

# **WASTE NOT WANT NOT BATTERSEA**

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# **WASTE NOT WANT NOT BATTERSEA**

## **TRUSTEES' REPORT**

### **FOR THE YEAR ENDED 31 MARCH 2025**

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements for the charitable company for the year ended 31 March 2025.

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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

The objects of the CIO are for the public benefit:

- To prevent or relieve poverty in the area of Wandsworth, in particular by the provision of food and services to individuals who are in need, and to other charities or non-profit organisations working to prevent or relieve poverty.
- To contribute to the protection and preservation of the environment, in particular through the promotion of waste reduction, re-use, reclamation, recycling, use of recycled products and the use of surplus.

This report integrates the achievements and activities of Waste Not Want Not Battersea (WNWNB) for the year, along with significant environmental impact data drawn from our recent Eco Audit. The charity continues to focus on addressing food poverty while making strides in sustainability and environmental conservation.

### **Activities and Achievements**

Founded in 2017, Waste Not Want Not Battersea (WNWNB) collects surplus produce from markets and retailers, distributing it through local community and youth centres. It prevents around 750-1000kg of food waste weekly, reaching those most at risk of food poverty.

#### **Key activities this year included:**

- Food sharing sessions: 460 sessions, benefiting 45-60 individuals per session.
- Community Engagement: Organized events such as candle making workshops, bike repair initiatives, and gardening sessions for expelled children.
- Zero Waste Food Hub Renovation: Completed a year-long renovation of the community space, including a new public-access wet room.

### **Eco-Impact Highlights from the 2023/24 Eco Audit**

Waste Not Want Not Battersea's operations contribute significantly to environmental sustainability.

Key achievements include:

- CO2 Savings: A net reduction of 106.83 tons of CO2 emissions, saving over 22 times the emissions generated by its operations, equivalent to the energy usage of 222 homes annually.
- Food Recovery Impact: Prevented 193,915 servings of food from going to waste, including 21,684 servings of meat (67.51 tons CO2 saved), 172,231 vegetarian portions (27.12 tons CO2 saved), and 5,980 litres of milk (17.01 tons CO2 saved).
- Recycling Rate: Achieved a 56% recycling rate, surpassing the national average by over a quarter.

### **Sustainability Goals**

The charity is committed to expanding its environmental responsibility through:

- Transitioning to carbon-free heating systems.
- Exploring cargo bike solutions to replace diesel vans.
- Enhancing waste auditing and recycling practices.

- Investigating solar energy potential for operational efficiency.

### **Volunteers**

We would like to take this opportunity to thank all more than 200 volunteers who have supported us so we can keep continuing to provide a service of excellence to our society.

This report was approved by the trustees and signed on its behalf by:

Katrina Charleston

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**Katrina Lynn-Lee Charleston**  
**Trustees**

Date : **23 January 2026**

# **WASTE NOT WANT NOT BATTERSEA**

## **INDEPENDENT EXAMINER'S REPORT**

**FOR THE YEAR ENDED 31 MARCH 2025**

Independent Examiner's Report to the Trustees of Waste Not Want Not Battersea

I report to the Charity Trustees on my examination of the accounts of the charity for the year ended 31 March 2025 which consists of the statement of financial activities, balance sheet and the related notes

### **Responsibilities and basis of report**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act')

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and 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.

### **Independent Examiner's Statement**

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below \*) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.
- 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.



Name: **Sansao Rodrigues**

for and on behalf of **SJPR Accountants Ltd**

Date: **23 January 2026**

**WASTE NOT WANT NOT BATTERSEA**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
FOR THE YEAR ENDED 31 MARCH 2025

<b>Recommended categories by activity</b>	<b>Notes</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total Funds 2025 £</b>	<b>Total Funds 2024 £</b>
<b>Income and endowments from:</b>					
Donations and legacies	2	3,253.24	33,058.55	36,311.79	24,056.88
Charitable activities	3	500.00	-	500.00	-
Other trading activities	4	4,954.74	-	4,954.74	27,010.00
Investments	5	674.52	-	674.52	675.26
<b>Total</b>		<b>9,382.50</b>	<b>33,058.55</b>	<b>42,441.05</b>	<b>51,742.14</b>
<b>Expenditure on:</b>					
Raising funds	6	18,130.30	9,076.68	27,206.98	44,744.49
Charitable activities	7	16,318.26	8,431.07	24,749.34	29,491.73
Other	9	19,089.92	-	19,089.92	3,122.28
<b>Total</b>		<b>53,538.49</b>	<b>17,507.75</b>	<b>71,046.24</b>	<b>77,358.50</b>
<b>Net income/(expenditure)</b>		<b>(44,155.99)</b>	<b>15,550.80</b>	<b>(28,605.19)</b>	<b>(25,616.36)</b>
<b>Net movement in funds</b>		<b>(44,155.99)</b>	<b>15,550.80</b>	<b>(28,605.19)</b>	<b>(25,616.36)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		79,233.84	30,997.51	110,231.35	135,847.71
<b>Total funds carried forward</b>		<b>35,077.85</b>	<b>46,548.31</b>	<b>81,626.16</b>	<b>110,231.35</b>

## WASTE NOT WANT NOT BATTERSEA

### BALANCE SHEET

FOR THE YEAR ENDED 31 MARCH 2025

Recommended categories by activity	Notes	Unrestricted funds £	Restricted funds £	Total Funds 2025 £	Total Funds 2024 £
Fixed assets					
Tangible assets	10	21,204.65	-	21,204.65	8,434.17
<b>Total fixed assets</b>		<b>21,204.65</b>	<b>-</b>	<b>21,204.65</b>	<b>8,434.17</b>
Current assets					
Debtors	11	1,000.00	-	1,000.00	12,150.00
Cash at bank and in hand	12	15,618.20	46,548.31	62,166.51	92,351.83
<b>Total current assets</b>		<b>16,618.20</b>	<b>46,548.31</b>	<b>63,166.51</b>	<b>104,501.83</b>
Creditors: amounts falling due within one year	13	2,745.00	-	2,745.00	2,800.00
<b>Net current assets/(liabilities)</b>		<b>13,873.20</b>	<b>46,548.31</b>	<b>60,421.51</b>	<b>101,701.83</b>
<b>Total assets less current liabilities</b>		<b>35,077.85</b>	<b>46,548.31</b>	<b>81,626.16</b>	<b>110,136.00</b>
<b>Total net assets</b>		<b>35,077.85</b>	<b>46,548.31</b>	<b>81,626.16</b>	<b>110,040.65</b>
<b>Funds of the Charity</b>					
Unrestricted funds	14	35,077.85		35,077.85	79,233.84
Restricted funds	14		46,548.31	46,548.31	30,997.51
Endowment funds	14			-	-
<b>Total funds</b>		<b>35,077.85</b>	<b>46,548.31</b>	<b>81,626.16</b>	<b>110,231.35</b>

The financial statements were approved by the trustees on 23 January 2026 and signed on its behalf by:

**Katrina Lynn-Lee Charleston**  
**Trustees**

Date : **23 January 2026**



**WASTE NOT WANT NOT BATTERSEA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
FOR THE YEAR ENDED 31 MARCH 2025

**1. Accounting Policies**

The principal accounting policies adopted by the Charity, which is a public benefit entity, in the preparation of the accounts are as follows.

**1.1 Basis of preparation**

These accounts have been prepared under the historical cost convention, as modified by the inclusion of charitable properties and fixed asset investments and investment properties at valuation.

These accounts have been prepared in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

These accounts are presented in pounds sterling and rounded to the nearest pound.

**1.2 Going concern**

The Trustees have prepared financial projections, taking into consideration the current economic conditions and have, at the time of approving these accounts, a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the accounts.

**1.3 Income from donations or grants**

Income from donations and grants is recognised when the charity is entitled to the funds, the receipt is probable and the amount can be measured reliably. For donations, this is usually on receipt. For grants, this is usually when a formal order is made in writing. If a donation or grant contains terms and conditions outside of the charity's control which must be met before the charity is entitled to the funds, or if the donor specifies that the funds must be used in future time periods, then the income is deferred.

**1.4 Donated services and facilities**

Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

**1.5 Investment income**

Dividends are included in the Statement of Financial Activities when they are declared at an amount which includes the tax credit recoverable from HM Revenue and Customs.

**1.6 Other trading income**

Other trading income from non-charitable sources is recognised over the period to which it relates. Any relating to future periods is deferred.

## 1.7 Expenditure

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably. It is inclusive of VAT which cannot be recovered.

Direct costs are those costs which directly attribute to its activities. Wages and salaries are allocated to direct costs based on an estimate of time spent on charitable activities by staff members.

Support costs include staff costs and are those which do not produce a direct output. Staff costs relate to specific activities and this is reflected in the allocation of payroll costs based on the percentage of time spent.

All costs, including governance costs, are allocated between the expenditure categories of the charity on a basis designed to reflect the use of the resource. Costs relating to a particular activity are charged directly; others are apportioned on an appropriate basis.

Support costs and overheads have been calculated by allocating staff time to the level of involvement in the various activities of the Charity.

## 1.8 Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

## 1.9 Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

## 1.10 Tangible fixed assets

Tangible fixed assets, such as land and buildings, plant, vehicles and equipment, are held to provide an on-going economic benefit to a charity through their contribution, directly or indirectly, to the provision of goods or services by the charity.

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Name	Rate (%)	Year	Method
Computer Equipment	25%	4Y	Straight line
Plant & Machinery	20%	5Y	Straight line
Fixtures & Fittings	25%	4Y	Straight line
Motor vehicles	25%	4Y	Straight line

## 1.11 Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

## 2. Income from Donations and Legacies

Analysis	Unrestricted funds	Restricted funds	Total funds 2025	Total funds 2024
	£	£	£	£
Donation and gifts	3,253.24	-	3,253.24	24,056.88
General grants provided by Government/other charities	-	33,058.55	33,058.55	-
<b>Total</b>	<b>3,253.24</b>	<b>33,058.55</b>	<b>36,311.79</b>	<b>24,056.88</b>

## 3. Income from Charitable Activities

Analysis	Unrestricted funds	Total funds 2025
	£	£
Sale of service	500.00	500.00
<b>Total</b>	<b>500.00</b>	<b>500.00</b>

#### 4. Income from Other Trading Activities

Analysis	Unrestricted funds	Total funds 2025	Total funds 2024
	£	£	£
Catering and Contractual Income	4,954.74	4,954.74	27,010.00
<b>Total</b>	<b>4,954.74</b>	<b>4,954.74</b>	<b>27,010.00</b>

#### 5. Income from Investments

Analysis	Unrestricted funds	Total funds 2025	Total funds 2024
	£	£	£
Interest income	674.51	674.51	675.26
Other	0.01	0.01	-
<b>Total</b>	<b>674.52</b>	<b>674.52</b>	<b>675.26</b>

#### 6. Expenditure on Raising Funds

Analysis	Unrestricted funds	Restricted funds	Total funds 2025	Total funds 2024
	£	£	£	£
Advertising, marketing, direct mail and publicity	77.56	327.75	405.31	890.89
Rent collection, property repairs and maintenance charges	5,790.00	737.39	6,527.39	19,834.22
Staff costs	-	-	-	3,216.00
Equipment expense	144.15	2,423.05	2,567.20	893.54
Food packaging	-	-	-	1,592.80
<b>Total</b>	<b>6,011.71</b>	<b>3,488.19</b>	<b>9,499.90</b>	<b>26,427.45</b>
Support Costs	12,118.60	5,588.49	17,707.08	18,317.04
	<b>18,130.30</b>	<b>9,076.68</b>	<b>27,206.98</b>	<b>44,744.49</b>

## 7. Expenditure on Charitable Activities

Analysis	Unrestricted funds	Restricted funds	Total funds 2025	Total funds 2024
	£	£	£	£
Printing and stationery	-	-	-	1,087.78
Bank charges	145.04	-	145.04	395.79
Protective equipment	-	-	-	39.99
Volunteer expense	358.88	22.21	381.09	187.38
Motor and travel expenses	2,212.14	2,210.37	4,422.51	3,404.96
Additional Ingredients	283.61	610.00	893.61	1,465.18
Composting	-	-	-	3,352.81
<b>Total</b>	<b>2,999.67</b>	<b>2,842.58</b>	<b>5,842.25</b>	<b>9,933.89</b>
Support Costs	13,318.60	5,588.49	18,907.08	19,557.84
	<b>16,318.26</b>	<b>8,431.07</b>	<b>24,749.34</b>	<b>29,491.73</b>

## 8. Support Costs

	Total funds 2025	Total funds 2024
Analysis	£	£
<b>Support Costs</b>		
Cleaning	-	777.49
Contractor Expenses	22,730.00	18,177.67
Insurance	5,306.96	3,393.85
Subscriptions	940.83	762.71
Utilities	6,436.38	13,346.36
Legal fees	-	176.00
<b>Governance Costs</b>		
Accountants fees	1,200.00	1,240.80
	<b>36,614.17</b>	<b>37,874.88</b>

## 9. Other Expenditure

Analysis	Unrestricted funds	Total funds 2025	Total funds 2024
	£	£	£
Depreciation Charge for the Year - Plant & Machinery	830.40	830.40	813.73
Depreciation Charge for the Year - Motor Vehicles	2,391.06	2,391.06	1,000.00
Depreciation Charge for the Year - Fixtures & Fittings	1,033.80	1,033.80	1,033.80
Depreciation Charge for the Year - Computer Equipment	679.92	679.92	274.75
Discounts given	14,154.74	14,154.74	-
<b>Total</b>	<b>19,089.92</b>	<b>19,089.92</b>	<b>3,122.28</b>

## 10. Tangible Fixed Assets

	Plant & Machinery	Motor Vehicles	Fixtures & Fittings	Computer Equipment
	£	£	£	£
<b>10.1 Cost or valuation</b>				
At 01 April 2024	4,151.99	4,000.00	4,135.20	1,099.00
Additions	-	13,188.00	-	4,517.66
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers	-	-	-	-
At 31 March 2025	<b>4,151.99</b>	<b>17,188.00</b>	<b>4,135.20</b>	<b>5,616.66</b>

### 10.2 Depreciation and impairments

At 01 April 2024	1,811.86	1,333.33	1,119.95	686.88
Charge for the year	830.40	2,391.06	1,033.80	679.92
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers	-	-	-	-
At 31 March 2025	<b>2,642.26</b>	<b>3,724.39</b>	<b>2,153.75</b>	<b>1,366.80</b>

### 10.3 Net book value

At 01 April 2024	2,340.13	2,666.67	3,015.25	412.12
At 31 March 2025	<b>1,509.73</b>	<b>13,463.61</b>	<b>1,981.45</b>	<b>4,249.86</b>

## 11. Debtors: Amounts falling due within one year

	Total funds 2025	Total funds 2024
	£	£
Trade debtors	1,000.00	12,150.00
<b>Total</b>	<b>1,000.00</b>	<b>12,150.00</b>

## 12. Cash at bank and in hand

	Total funds 2025	Total funds 2024
	£	£
Barclays bank (1350)	27,699.52	42,149.97
Barclays savings account (	34,466.99	50,199.71
Paypal	-	2.15
<b>Total</b>	<b>62,166.51</b>	<b>92,351.83</b>

## 13. Creditors: Amounts falling due within one year

	Total funds 2025	Total funds 2024
	£	£
Other creditors	2,745.00	-
Holdings - Spacemax (owed)	-	2,800.00
<b>Total</b>	<b>2,745.00</b>	<b>2,800.00</b>

## 14. Charity funds

### 14.1 Details of material funds held and movements during the CURRENT reporting period

Fund names	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Unrestricted funds	79,233.84	9,382.50	53,538.49	-	-	35,077.85
Restricted funds	30,997.51	33,058.55	17,507.75	-	-	46,548.31
<b>Total</b>	<b>110,231.35</b>	<b>42,441.05</b>	<b>71,046.24</b>	<b>-</b>	<b>-</b>	<b>81,626.16</b>

### 14.2 Details of material funds held and movements during the PREVIOUS reporting period

Fund names	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Unrestricted funds	49,791.44	47,432.14	17,989.74	-	-	79,233.84
Restricted funds	86,056.27	4,310.00	59,368.76	-	-	30,997.51
<b>Total</b>	<b>135,847.71</b>	<b>51,742.14</b>	<b>77,358.50</b>	<b>-</b>	<b>-</b>	<b>110,231.35</b>