

Charity registration number: 1189230

# Surplus to Supper Trust CIO

Annual Report and Financial Statements

for the Year Ended 31 March 2025

UHY Ross Brooke  
Chartered Accountants  
31a Charnham Street  
Hungerford  
Berkshire  
RG17 0EJ

# **Surplus to Supper Trust CIO**

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## **Surplus to Supper Trust CIO**

### **Reference and Administrative Details**

<b>Chairman</b>	Mr A C Osborne
<b>Trustees :</b>	Mr C P L Marke Ms M F Jones Mr M H Koppinen Mr J P Dunn (resigned 30 September 2024) Mr S W Morden T P Mountford (appointed 19 December 2024)
<b>Charity Registration Number</b>	1189230
<b>Principal Office</b>	96 The Avenue Sunbury on Thames Middlesex TW16 5EX
<b>Independent Examiner</b>	Kerry Hawkins FCCA, UHY Ross Brooke Chartered Accountants 31a Charnham Street Hungerford Berkshire RG17 0EJ

# **Surplus to Supper Trust CIO**

## **Trustees' Report**

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2025.

### **Objectives and activities**

#### ***Objects and aims***

The charity collects surplus food, which has no commercial value, from the Supermarkets, and distributes it free of charge to charities and individuals, wholly in support of its primary aims and objectives.

The objects of Surplus to Supper are bridging the gap between food waste and food poverty locally. We take good quality surplus food from across the food industry and distribute it to local schools, charities and individuals who are in need by reason of ill health, disability, hardship and social circumstances.

We work with front line teams, taking pressure off them by providing culturally relevant and nutritious meals and supporting vulnerable people. We currently support 150 front line charities, schools, disability and elderly charities and provide meals for a minimum of 3,000 families a week.

#### ***Public benefit***

The trustees are fully aware of the guidance on public benefit, our activities support all members of the local community in general.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### **Achievements and performance**

We have once again met the ever increasing needs of the community, we have recruited more volunteers, supported more front line charities, made more collections from supermarkets and distributed more food. We have increased our storage and cooking facilities, freezers and chillers giving us ability to reach further into the community and meet the challenge of food poverty.

### **Financial review**

#### ***Policy on reserves***

The policy for holding reserves is to meet current going concern obligations and to have the ability to expand operations to meet the needs of the community.

Unrestricted reserves held at 31 March 2025 were £156,417 (2024 - £136,409) Restricted reserves held at 31 March 2025 were £0 (2024 - £27,991)

### **Structure, governance and management**

#### ***Nature of governing document***

Surplus to Supper Trust CIO was officially registered by the Charity Commission for England and Wales on 27 April 2020. The governing document is the CIO Foundation Constitution. The Constitution was amended on 26th July 2024.

## **Surplus to Supper Trust CIO**

### **Trustees' Report (continued)**

#### ***Recruitment and appointment of trustees***

Every trustee must be appointed for a term of 4 years by resolution passed at the properly convened meeting of the charity trustees.

When appointing Trustees, account must be taken of skill, knowledge and the experience needed for the effective administration of the organisation.

On their appointment, new Trustees will be given a copy of the current version of the Constitution and a copy of the latest Annual Report and Statement of Accounts.

A Trustee shall manage the affairs of the CIO by performing his or her functions in the way he or she decides, in good faith, would be most likely to further the purposes of the organisation. They should exercise such care and skill as is reasonable in the circumstances, in particular, regarding any special knowledge or experience that he or she has.

#### ***Major risks and management of those risks***

The major risks to which the charity is exposed have been reviewed, and the systems and procedures have been established to manage those risks.

The annual report was approved by the trustees of the charity on ..... and signed on its behalf by:

.....  
Mr A C Osborne  
Chairman

.....  
Mr M H Koppinen  
Trustee

## **Surplus to Supper Trust CIO**

### **Statement of Trustees' Responsibilities**

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

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

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on ..... and signed on its behalf by:

.....  
Mr A C Osborne  
Chairman

.....  
Mr M H Koppinen  
Trustee

## **Surplus to Supper Trust CIO**

### **Independent Examiner's Report to the trustees of Surplus to Supper Trust CIO**

I report to the trustees on my examination of the accounts of Surplus to Supper Trust CIO for the year ended 31 March 2025.

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

As the charity trustees of Surplus to Supper Trust CIO 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 Surplus to Supper Trust CIO's accounts carried out under section 145 of the 2011 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**

Since Surplus to Supper Trust CIO's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants , which is one of the listed bodies.

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

1. accounting records were not kept in respect of Surplus to Supper Trust CIO as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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.

.....  
Kerry Hawkins FCCA, UHY Ross Brooke  
Chartered Accountants

31a Charnham Street  
Hungerford  
Berkshire  
RG17 0EJ

Date:.....

## Surplus to Supper Trust CIO

### Statement of Financial Activities for the Year Ended 31 March 2025

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £
<b>Income and Endowments from:</b>				
Donations and legacies	2	232,766	-	232,766
Investment income	3	1,631	-	1,631
Other income	4	-	62,013	62,013
Total income		<u>234,397</u>	<u>62,013</u>	<u>296,410</u>
<b>Expenditure on:</b>				
Other expenditure	5	<u>(214,389)</u>	<u>(90,004)</u>	<u>(304,393)</u>
Total expenditure		<u>(214,389)</u>	<u>(90,004)</u>	<u>(304,393)</u>
Net income/(expenditure)		<u>20,008</u>	<u>(27,991)</u>	<u>(7,983)</u>
Net movement in funds		20,008	(27,991)	(7,983)
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>136,409</u>	<u>27,991</u>	<u>164,400</u>
Total funds carried forward	16	<u>156,417</u>	<u>-</u>	<u>156,417</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
<b>Income and Endowments from:</b>				
Donations and legacies	2	138,686	-	138,686
Investment income	3	1,272	-	1,272
Other income	4	<u>84,498</u>	<u>65,971</u>	<u>150,469</u>
Total income		<u>224,456</u>	<u>65,971</u>	<u>290,427</u>
<b>Expenditure on:</b>				
Other expenditure	5	<u>(210,234)</u>	<u>(51,180)</u>	<u>(261,414)</u>
Total expenditure		<u>(210,234)</u>	<u>(51,180)</u>	<u>(261,414)</u>
Net income		<u>14,222</u>	<u>14,791</u>	<u>29,013</u>
Net movement in funds		14,222	14,791	29,013
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>122,187</u>	<u>13,200</u>	<u>135,387</u>
Total funds carried forward	16	<u>136,409</u>	<u>27,991</u>	<u>164,400</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note 16.

The notes on pages 8 to 17 form an integral part of these financial statements.



**Surplus to Supper Trust CIO**  
**(Registration number: 1189230)**  
**Balance Sheet as at 31 March 2025**

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	10	52,867	66,107
Investments	11	<u>1</u>	<u>1</u>
		<u>52,868</u>	<u>66,108</u>
<b>Current assets</b>			
Debtors	12	-	5,177
Cash at bank and in hand	13	<u>118,198</u>	<u>107,292</u>
		118,198	112,469
<b>Creditors: Amounts falling due within one year</b>	14	<u>(14,649)</u>	<u>(14,177)</u>
<b>Net current assets</b>		<u>103,549</u>	<u>98,292</u>
<b>Net assets</b>		<u>156,417</u>	<u>164,400</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds	16	-	27,991
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>156,417</u>	<u>136,409</u>
<b>Total funds</b>	16	<u>156,417</u>	<u>164,400</u>

The financial statements on pages 6 to 17 were approved by the trustees, and authorised for issue on ..... and signed on their behalf by:

.....  
Mr A C Osborne  
Chairman

.....  
Mr M H Koppinen  
Trustee

# Surplus to Supper Trust CIO

## Notes to the Financial Statements for the Year Ended 31 March 2025

### 1 Accounting policies

#### Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

#### Basis of preparation

Surplus to Supper Trust CIO meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

#### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

#### Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

#### Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

#### Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### Tangible fixed assets

Individual fixed assets costing £1500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Motor Vehicles	25% on reducing balance
Plant and equipment - Catering equipment	3 years straight line
Plant and equipment - Cold room equipment	25% on reducing balance

## Surplus to Supper Trust CIO

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

#### Fund structure

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

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

## 2 Income from donations and legacies

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Donations and legacies;			
Donations	232,266	232,266	138,686
Grants, including capital grants;			
Grants from companies	500	500	-
	<u>232,766</u>	<u>232,766</u>	<u>138,686</u>

As explained in the trustees annual report the charity collects surplus food which has no commercial value, from the Supermarkets. As the fair value of the donated food is zero due to the close proximity of the expiry date it is not recorded as income in the accounts.

## 3 Investment income

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Bank interest receivable	1,631	1,631	1,272
	<u>1,631</u>	<u>1,631</u>	<u>1,272</u>

## Surplus to Supper Trust CIO

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

#### 4 Other income

		Restricted funds £	Total 2025 £
Grants receivable - Surrey CC		50,000	50,000
Grants receivable - Spelthorne		12,013	12,013
<b>Total</b>		<u>62,013</u>	<u>62,013</u>

  

	Unrestricted funds General £	Restricted funds £	Total 2024 £
Cafe Income	24,630	-	24,630
Events	34,368	-	34,368
Grants receivable - London Borough Hounslow	-	15,000	15,000
Grants receivable - Surrey CC	-	9,520	9,520
Grants receivable - Spelthorne	-	41,451	41,451
Grants receivable - Unrestricted	25,500	-	25,500
<b>Total</b>	<u>84,498</u>	<u>65,971</u>	<u>150,469</u>

Surplus to Supper (Trading) Limited, a subsidiary company ran the cafe and events from 1st September 2023 and as such the income and associated costs of this operation are included in Surplus to Supper (Trading) Limited from 1st September 2023.

## Surplus to Supper Trust CIO

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

#### 5 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Van costs	5,475	32,000	37,475	22,160
Kitchen costs	-	24,962	24,962	25,956
Staff and volunteer costs	151,261	16,338	167,599	140,875
Rent and rates	9,500	2,500	12,000	12,000
Insurance	607	-	607	607
Admin costs	2,189	-	2,189	1,414
Multi Media support	3,360	3,600	6,960	965
Post and stationery	992	-	992	1,216
Depreciation of plant and machinery	3,149	-	3,149	2,012
Depreciation of motor	15,018	-	15,018	20,026
Light and heat	861	7,000	7,861	4,789
Credit card fees	1,567	-	1,567	1,612
Accountancy Fees	2,910	-	2,910	3,000
Event costs	-	-	-	2,230
Repairs and improvements	1,923	-	1,923	2,132
Independent examiner fee	1,200	-	1,200	1,200
Consultancy fees	8,300	-	8,300	18,443
Professional fees	2,412	-	2,412	777
Advertisement	3,665	3,604	7,269	-
	214,389	90,004	304,393	261,414

#### 6 Government grants

Grants were received of £12,013 from Spelthorne and £50,000 from Surrey CC to help with the costs of the charity in the year ended 31st March 2025.

In year ended 31st March 2024 grants were received of £15,000 from London Borough Hounslow, £41,451 from Spelthorne and £9,520 from Surrey CC.

The amount of grants recognised in the financial statements was £62,013 (2024 - £65,971).

#### 7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

## Surplus to Supper Trust CIO

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

#### 8 Staff costs

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	<b>2025</b>	<b>2024</b>
	<b>No</b>	<b>No</b>
Number of staff	<u>8</u>	<u>10</u>

Contributions to the employee pension schemes for the year totalled £2,980 (2024 - £1,994).

No employee received emoluments of more than £60,000 during the year

## Surplus to Supper Trust CIO

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

#### 9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 10 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Total £
<b>Cost</b>			
At 1 April 2024	15,554	112,289	127,843
Additions	4,927	-	4,927
At 31 March 2025	20,481	112,289	132,770
<b>Depreciation</b>			
At 1 April 2024	9,523	52,213	61,736
Charge for the year	3,149	15,018	18,167
At 31 March 2025	12,672	67,231	79,903
<b>Net book value</b>			
At 31 March 2025	7,809	45,058	52,867
At 31 March 2024	6,031	60,076	66,107

#### 11 Fixed asset investments

	2025 £	2024 £
Shares in group undertakings and participating interests	1	1

## Surplus to Supper Trust CIO

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

#### Shares in group undertakings and participating interests

	Subsidiary undertakings £	Total £
<b>Cost</b>		
At 1 April 2024	1	1
At 31 March 2025	1	1
<b>Net book value</b>		
At 31 March 2025	1	1
At 31 March 2024	1	1

#### Details of undertakings

Details of the investments in which the charity holds 20% or more of the nominal value of any class of share capital are as follows:

Undertaking	Country of incorporation	Holding	Proportion of voting rights and shares held		Principal activity
			2025	2024	
Subsidiary undertakings					
Surplus to Supper (Trading) Limited	England and Wales	Ordinary	100%	100%	cafe and provision of catering services.

#### Subsidiaries

The profit for the financial period of Surplus to Supper (Trading) Limited was £Nil (2024 - £Nil) and the aggregate amount of capital and reserves at the end of the period was £(1) (2024 - £(1)).

The profit prior to donation to the charity was £2,927.

Surplus to Supper (Trading) Limited incorporated on 1st August 2024. Company registration number 15042928.



## Surplus to Supper Trust CIO

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

#### 12 Debtors

	2025 £	2024 £
Prepayments	-	4,927
Other debtors	-	250
	<u>-</u>	<u>5,177</u>

#### 13 Cash and cash equivalents

	2025 £	2024 £
Cash at bank	<u>118,198</u>	<u>107,292</u>

#### 14 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	701	1,084
Other taxation and social security	4,516	6,189
Other creditors	5,262	3,004
Accruals	<u>4,170</u>	<u>3,900</u>
	<u>14,649</u>	<u>14,177</u>

#### 15 Commitments

##### Capital commitments

The charity has a commitment with the Sunbury Cricket Club to lease the premises for 5 years. The lease commenced on 1st August 2021 and runs to 31st July 2026 at a cost of £1,000 per month. There is a future commitment of £16,000 not reflected in the accounts to 31st March 2025.

The total amount contracted for but not provided in the financial statements was £16,000 (2024 - £28,000).

## Surplus to Supper Trust CIO

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

#### 16 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
<b>Unrestricted funds</b>				
<i>General</i>				
General	136,409	234,397	(214,389)	156,417
<b>Restricted funds</b>				
London Borough Hounslow	15,000	-	(15,000)	-
Surrey CC	-	50,000	(50,000)	-
Spelthorne	12,991	12,013	(25,004)	-
<b>Total restricted funds</b>	<u>27,991</u>	<u>62,013</u>	<u>(90,004)</u>	<u>-</u>
<b>Total funds</b>	<u>164,400</u>	<u>296,410</u>	<u>(304,393)</u>	<u>156,417</u>

The restricted fund consisted of funds provided for containers to distribute more meals, Energy Top Up grants for the community, heating, van running costs and help with staff costs.

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
<b>Unrestricted funds</b>				
<i>General</i>				
General	122,187	224,456	(210,234)	136,409
<b>Restricted</b>				
London Borough Hounslow	-	15,000	-	15,000
Surrey CC	-	9,520	(9,520)	-
Spelthorne	-	41,451	(28,460)	12,991
Greater London Authority	13,200	-	(13,200)	-
<b>Total restricted funds</b>	<u>13,200</u>	<u>65,971</u>	<u>(51,180)</u>	<u>27,991</u>
<b>Total funds</b>	<u>135,387</u>	<u>290,427</u>	<u>(261,414)</u>	<u>164,400</u>

## Surplus to Supper Trust CIO

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

#### 17 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2025 £
Tangible fixed assets	52,867	52,867
Fixed asset investments	1	1
Current assets	118,198	118,198
Current liabilities	(14,649)	(14,649)
Total net assets	<u>156,417</u>	<u>156,417</u>

  

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2024 £
Tangible fixed assets	66,107	-	66,107
Fixed asset investments	1	-	1
Current assets	84,478	27,991	112,469
Current liabilities	(14,177)	-	(14,177)
Total net assets	<u>136,409</u>	<u>27,991</u>	<u>164,400</u>

#### 18 Related party transactions

During the year the charity made the following related party transactions:

##### **Markku Koppinen**

(Trustee)

Has given a grant of £25,000 from his charitable foundation, (2024 - £25,000).