

Charity registration number 1190517

BLACKBURN FOODBANK
ANNUAL REPORT AND UNAUDITED FINANCIAL
STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2024

PM+M Solutions for Business LLP
Chartered Accountants
New Century House
Greenbank Technology Park
Challenge Way
Blackburn
Lancashire
BB1 5QB

BLACKBURN FOODBANK

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

S P Adnitt (Chair)
L Shore (Secretary)
N J Wilkinson (Treasurer)
M Blackshaw
J A Floyd
M Calow
B K Lewis
R N Roberts

Charity number (England and Wales)

1190517

Principal address

The Oaks
Oakenhurst Road
Blackburn
BB2 1SN

Independent examiner

PM+M Solutions for Business LLP
New Century House
Greenbank Technology Park
Challenge Way
Blackburn
Lancashire
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BLACKBURN FOODBANK

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BLACKBURN FOODBANK

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 APRIL 2024

The trustees present their annual report and financial statements for the year ended 30 April 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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).

Objectives and activities

The objects of the charity is to relieve persons in Blackburn with Darwen who are in a condition of need, hardship or distress ('beneficiaries') in such ways as the trustees from time to time think fit, in particular but not exclusively by:

- a) supplying boxes to beneficiaries which contain tinned and dried goods to ensure a healthy, balanced and nutritious diet sufficient for up to three days, and;
- b) such other means, including (but not limited to) the provision of support and advisory services.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Blackburn Foodbank has continued to uphold its direct service to the people in Blackburn with Darwen who require food support or money advice.

The Charity has received a substantial amount of grant income during this financial year but we do not anticipate that this will be repeated in future years.

The cost of living is affecting all our residents, particularly those who have no financial or emotional buffer. We are a constant; offering a service and treating all people with dignity and respect.

Our staff team is stable and growing in confidence and efficiency with our core mission of ending the need for foodbanks at the fore. Our 70-strong volunteer team is dedicated: amazing commitment is shown by all, and care and compassion evident when talking to clients on the phone or in person at the foodbank. We have had a whole variety of support from different businesses with many encouraging their staff to volunteer at the foodbank as part of their Corporate Social Responsibility. We have consolidated our support offering by working in partnership with other organisations in the Borough – for example Lancashire Mind (providing mental health counselling) and Newground (providing employment support and getting people closer to the job market).

The outreach community work undertaken by our Money Advice Centre is solid with all centres staffed and our advice team spread appropriately across Blackburn with Darwen, minimising travel and/or increasing accessibility for our clients.

To meet the client demand, we are open five days a week for debt and welfare advice and three days for food support.

During the year Blackburn Foodbank provided assistance to the people of Blackburn with Darwen in the following areas:

- 17,854 individual 3-day food parcels - representing 162,648 meals to 11,162 adults and 6,910 children
- Food received in excess of 104,000kg – with an increase of purchased food and decrease in donations
- Money Advice Centre managed in excess of £2,523,000 debt and maximised income for 366 clients, including 99 families with children.

Financial review

Net incoming resources for the year were £97,817. Total fund balances at 30 April 2024 were £730,943, of which £131,152 were restricted.

BLACKBURN FOODBANK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2024

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure.

It is the general policy of the charity that its free reserves should be minimally maintained to enable operations for 12 to 18 months. The trustees consider this to be represented as an amount of approximately £400,000.

Structure, governance and management

Blackburn Foodbank is a charitable incorporated organisation established under a constitution which outlines the objects, powers and other guidance adopted. The charity trustees shall manage the affairs of the charity and may for that purpose exercise all the powers of the charity.

Every charity trustee must be a natural person and not under the age of sixteen. At least one of the trustees of the charity must be eighteen years of age or over. There must be at least three charity trustees. Apart from the first charity trustees, every trustee must be appointed for a fixed term by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the charity.

The trustees who served during the year and up to the date of signature of the financial statements were:

S P Adnitt (Chair)
L Shore (Secretary)
N J Wilkinson (Treasurer)
M Blackshaw
J A Floyd
M Calow
B K Lewis
R N Roberts

None of the trustees has any beneficial interest in the charity.

The charity is a member of the Trussell Trust network of foodbanks. Policies and procedures adopted by the charity are mainly based on those of the Trust.

Blackburn Foodbank previously operated as the Blackburn Foodbank Charitable Association (charity number 1151310) before transferring all funds and operations to the Charitable Incorporated Organisation (CIO) from 1 May 2021. The retired charity entity was removed from the Charity Commission on 31 January 2024.

Statement of trustees' responsibilities

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

The law applicable to charities in England and Wales 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 year.

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 operation.

BLACKBURN FOODBANK

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2024

The trustees are responsible for keeping sufficient 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 Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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 irregularities.

The trustees' report was approved by the Board of Trustees.

S. P. Adnitt

S P Adnitt (Chair)
Trustee

27 February 2025

N J Wilkinson

N J Wilkinson (Treasurer)
Trustee

BLACKBURN FOODBANK

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BLACKBURN FOODBANK

I report to the trustees on my examination of the financial statements of Blackburn Foodbank (the charity) for the year ended 30 April 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.



Dean Rodgers ACA

For and on behalf of PM+M Solutions for Business LLP

New Century House
Greenbank Technology Park
Challenge Way
Blackburn
Lancashire
BB1 5QB

Dated: 27 February 2025

BLACKBURN FOODBANK

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	3	472,171	364,806	836,977	484,729	381,536	866,265
Charitable activities	4	13,635	-	13,635	-	-	-
Investments	5	4,212	-	4,212	-	-	-
Total income		490,018	364,806	854,824	484,729	381,536	866,265
Expenditure on:							
Charitable activities	6	387,535	369,472	757,007	410,297	341,485	751,782
Total expenditure		387,535	369,472	757,007	410,297	341,485	751,782
Net income/(expenditure)		102,483	(4,666)	97,817	74,432	40,051	114,483
Transfers between funds		74,815	(74,815)	-	(113)	113	-
Net movement in funds	7	177,298	(79,481)	97,817	74,319	40,164	114,483
Reconciliation of funds:							
Fund balances at 1 May 2023		422,493	210,633	633,126	348,174	170,469	518,643
Fund balances at 30 April 2024		599,791	131,152	730,943	422,493	210,633	633,126

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

BLACKBURN FOODBANK

BALANCE SHEET

AS AT 30 APRIL 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Stocks	11	30,176		40,907	
Debtors	12	30,806		14,968	
Cash at bank and in hand		890,395		587,818	
		<u>951,377</u>		<u>643,693</u>	
Creditors: amounts falling due within one year	13	<u>(220,434)</u>		<u>(10,567)</u>	
Net current assets			<u>730,943</u>		<u>633,126</u>
The funds of the charity					
Restricted income funds	18	131,152		210,633	
Unrestricted funds	16	599,791		422,493	
		<u>730,943</u>		<u>633,126</u>	

The financial statements were approved by the trustees on 27 February 2025

S. P. Adnitt

S P Adnitt (Chair)
Trustee

N J Wilkinson

N J Wilkinson (Treasurer)
Trustee

BLACKBURN FOODBANK

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 APRIL 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash generated from operations	20		298,365		112,085
Investing activities					
Investment income received		4,212		-	
Net cash generated from investing activities			4,212		-
Net cash generated from financing activities			-		-
Net increase in cash and cash equivalents			302,577		112,085
Cash and cash equivalents at beginning of year			587,818		475,733
Cash and cash equivalents at end of year			890,395		587,818

BLACKBURN FOODBANK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2024

1 Accounting policies

Charity information

Blackburn Foodbank is a charitable incorporated organisation registered at the Charity Commission for England and Wales.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash and other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

1.6 Stocks

Stocks is valued at an amount per kilogram as recommended by The Trussell Trust. Food donations received have no cost or net realisable value as they will be donated without consideration.

BLACKBURN FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2024

1 Accounting policies

(Continued)

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

BLACKBURN FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2024

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Cash donations	148,216	-	148,216	186,394	-	186,394
Grants	66,893	364,806	431,699	10,602	381,536	392,138
Food donations	257,062	-	257,062	287,733	-	287,733
	<u>472,171</u>	<u>364,806</u>	<u>836,977</u>	<u>484,729</u>	<u>381,536</u>	<u>866,265</u>

4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Financial advice	<u>13,635</u>	<u>-</u>

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	<u>4,212</u>	<u>-</u>

6 Expenditure on charitable activities

	2024 £	2023 £
Staff costs	336,161	301,538
Charitable activities	153,053	170,111
Food donations	267,793	280,133
	<u>757,007</u>	<u>751,782</u>
Analysis by fund		
Unrestricted funds	387,535	410,297
Restricted funds	369,472	341,485
	<u>757,007</u>	<u>751,782</u>

BLACKBURN FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2024

7 Net movement in funds

2024	2023
£	£

The net movement in funds is stated after charging/(crediting):

Fees payable for the independent examination of the charity's financial statements

2,700	2,568
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8 Support costs allocated to activities

Total 2024	Total 2023
£	£

Support	459,312	372,815
Governance	2,700	4,308

462,012	377,123
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9 Trustees

The charity employs the wife of trustee Mark Blackshaw in a key management position. Total remuneration of £20,012 relating to this employee is included in employment costs for the year.

None of the trustees (or any other persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

2024 Number	2023 Number
16	17

Employment costs

2024	2023
£	£

Wages and salaries	301,489	277,974
Social security costs	16,422	13,143
Other pension costs	18,250	10,421

336,161	301,538
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There were no employees whose annual remuneration was more than £60,000.

BLACKBURN FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2024

11 Stocks

	2024 £	2023 £
Food for donations out	30,176	40,907

12 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	3,980	1,423
Prepayments and accrued income	26,826	13,545
	30,806	14,968

13 Creditors: amounts falling due within one year

	Notes	2024 £	2023 £
Other taxation and social security		3,470	2,256
Deferred income	14	206,101	-
Trade creditors		-	937
Other creditors		-	139
Accruals		10,863	7,235
		220,434	10,567

14 Deferred income

	2024 £	2023 £
Grant income	206,101	-

15 Retirement benefit schemes

	2024 £	2023 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	18,250	10,421

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

BLACKBURN FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2024

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 May 2023	Incoming resources	Resources expended	Transfers	At 30 April 2024
	£	£	£	£	£
General funds	422,493	490,018	(387,535)	74,815	599,791
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 May 2022	Incoming resources	Resources expended	Transfers	At 30 April 2023
	£	£	£	£	£
General funds	348,174	484,729	(410,297)	(113)	422,493
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

17 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	2024	2024	2024
	£	£	£
At 30 April 2024:			
Current assets/(liabilities)	599,791	131,152	730,943
	<u> </u>	<u> </u>	<u> </u>
	599,791	131,152	730,943
	<u> </u>	<u> </u>	<u> </u>
	Unrestricted funds	Restricted funds	Total
	2023	2023	2023
	£	£	£
At 30 April 2023:			
Current assets/(liabilities)	422,493	210,633	633,126
	<u> </u>	<u> </u>	<u> </u>
	422,493	210,633	633,126
	<u> </u>	<u> </u>	<u> </u>

BLACKBURN FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2024

18 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 May 2023	Incoming resources	Resources expended	Transfers	At 30 April 2024
	£	£	£	£	£
Aldi	1,000	-	(370)	-	630
Blackburn with Darwen Borough Council	100,236	211,420	(51,236)	(75,283)	185,137
Community Foundation For Lancashire	31	-	-	(31)	-
Martin Lewis	3,752	-	-	(3,752)	-
National Lottery	50,038	92,040	(143,697)	(113)	(1,732)
Tesco	11	-	-	(11)	-
Trussell Trust	32,885	39,493	(127,962)	(559)	(56,143)
United Utilities	(6,498)	-	-	6,498	-
B&Q	4,584	-	(4,549)	(35)	-
Gamble Aware	24,565	19,853	(41,158)	-	3,260
Sainsbury's	29	1,500	-	(1,529)	-
Lidl	-	500	(500)	-	-
	<u>210,633</u>	<u>364,806</u>	<u>(369,472)</u>	<u>(74,815)</u>	<u>131,152</u>

Previous year:	At 1 May 2022	Incoming resources	Resources expended	Transfers	At 30 April 2023
	£	£	£	£	£
Aldi	-	1,000	-	-	1,000
Blackburn with Darwen Borough Council	74,094	146,811	(120,669)	-	100,236
Community Foundation For Lancashire	31	-	-	-	31
Co-op	246	-	(246)	-	-
Food Warehouse	3,271	-	(3,271)	-	-
Martin Lewis	3,752	-	-	-	3,752
National Lottery	47,759	104,849	(102,684)	113	50,037
Tesco	11	-	-	-	11
Trussell Trust	45,801	75,327	(88,242)	-	32,886
United Utilities	(4,496)	11,050	(13,052)	-	(6,498)
B&Q	-	5,000	(416)	-	4,584
Gamble Aware	-	32,999	(8,434)	-	24,565
Sainsbury's	-	4,500	(4,471)	-	29
	<u>170,469</u>	<u>381,536</u>	<u>(341,485)</u>	<u>113</u>	<u>210,633</u>

19 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

BLACKBURN FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2024

20	Cash generated from operations	2024	2023
		£	£
	Surplus for the year	97,817	114,483
	Adjustments for:		
	Investment income recognised in statement of financial activities	(4,212)	-
	Movements in working capital:		
	Decrease/(increase) in stocks	10,731	(7,600)
	(Increase)/decrease in debtors	(15,838)	1,968
	Increase in creditors	3,766	3,234
	Increase in deferred income	206,101	-
		<hr/>	<hr/>
	Cash generated from operations	298,365	112,085
		<hr/>	<hr/>
21	Analysis of changes in net funds		
	The charity had no material debt during the year.		