

Smallshaw Hurst
Community Action Group

SMALLSHAW HURST COMMUNITY ACTION GROUP

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2023

Registered Charity No. 1193189

The trustees present their annual report and financial statements of the charity for the period 1st April 2022 to 31st March 2023. The financial statements have been prepared in accordance with the accounting policies set out in the accounts and comply with the charity's trust deed, 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 published (FRS 102) (effective 1 January 2019)

Date Registered: 22nd January 2021

(appointed April 2023)

In seeking to deliver these objectives, the trustees & pantry team seek to deliver services to those most in need locally, and particularly those who may be excluded, marginalised or otherwise disadvantaged.

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The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year.

Our Mission Statement

To be at the heart of the local community helping it to thrive and, together with our partners, provide affordable food, social contact and support

Structure, governance and management

Smallshaw Hurst Community Action Group is a Charitable Incorporated Organisation governed by its constitution dated 19th January 2021 and registration as a Charitable Incorporated Organisation number 1193189 with the Charity Commission on 22nd January 2021

Appointment of trustees

As set out in the constitution trustees are elected annually by the members of the charitable organisation attending the Annual General meeting. Trustees are appointed for a period of three years and shall retire from office by rotation based on their length of service and may offer themselves for re-election.

Trustee induction and training

Trustees are given information about their role and responsibilities on first being appointed. They are also given a copy of the constitution, information about staffing and the charity management, and are shown copies of policy documents

Jill Tichborne has agreed to be our Safeguarding Lead taking on this role from Karen Swindells.

Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager with any service providers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party

Smallshaw Hurst community

Smallshaw-Hurst (SSH) is home to over 4,800 children and young people, with a total population close to 16,200. It covers mainly the OL6 postcode area and includes the neighbourhoods Broadoak, Smallshaw, Hurst and Hazel Hurst. Half of the population of Smallshaw-Hurst are living within the most deprived 10% of neighbourhoods in England, at least three of the neighbourhoods are within the most deprived 5% (IMD 2019).

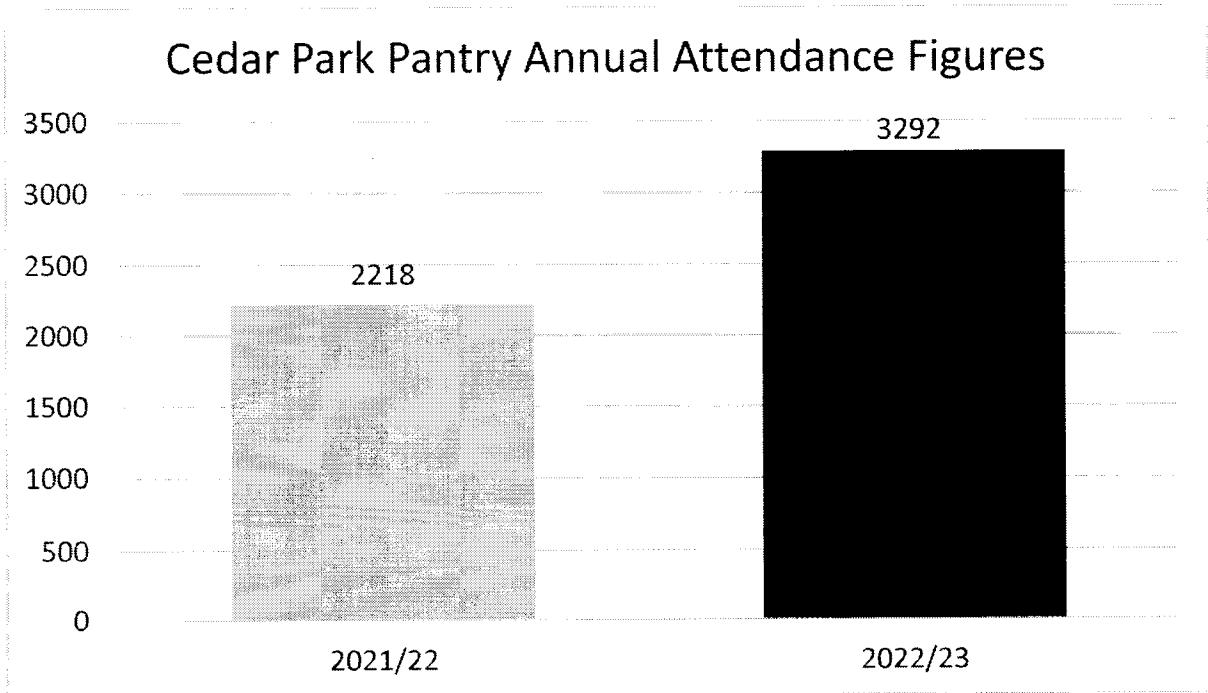
While there have been transport developments that serve the wealthier population (more affluent and socially mobile community on the periphery of SSH) there is a lack of benefit to most of the residents of SSH; this is in part due to cost, access and lack of feeling of connected to the wider Greater Manchester area. This limits opportunity to take advantage of any work and development opportunities in the Greater Manchester conurbation.

Cuts to the public sector have seen supporting services reduced including the closure of the local children’s centre. Low levels of car ownership (38% of SSH households do not own a car compared to 30% for Tameside as a whole) and lack of local facilities mean that residents struggle to gain access to the services they require e.g. travel to the town centre to access local supermarkets and GP surgeries requires two bus journeys.

A review of achievements and performance

Overview

Towards the end of our reporting period in last year’s annual report we noted that we had started to see an increase in the number of people using the Pantry each week. Unfortunately, with the impact of the cost of living crisis hitting home, our attendance levels continued to rise through the rest of 2022 and into 2023 and hit a peak of 96 at the end of March this year. Comparing the 12 months to end March 2023 to the 12 months end March 2022 then we have actually seen a 50% increase in the number of people coming down and using the Pantry!
Our weekly attendance levels have since levelled off back to the mid-70s but our expectation is that as winter draws on our attendance levels will start to increase again



This has had implications for our finances and also the pressure it has put on our volunteers to serve our members in a timely fashion. As trustees our duty is to ensure the long-term

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sustainability of the Pantry to serve our community for as long as we are needed. The increase in the number of members we are serving plus the significant increase in food prices, has meant the top up shop we do each week to ensure we have a stock of essential items has doubled in price. A key supplier for us is Fareshare who have not been able to increase their supply to us as they have equally been under pressure to meet the demand from the increasing number of pantries and foodbanks across Greater Manchester.

As a consequence we have kept in constant review our financial position and taken steps to ensure the long-term viability of the Pantry. We have reached out to our community and now have regular donations of bread from Taylor's Bakery in Ashton and also from Mano at the Queen's Road Convenience Store and we are fortunate in that we have regular donations of food and funds from local churches. We are also indebted to Anne Renkin and Steve Holloway from the Ashton Chiropractic Centre partner for their continued and wonderfully generous support of the Pantry. More recently we have applied for grants from a number of organisations and have been successful in bringing in sufficient funding so that we now feel confident that we are in a strong and stable position financially.

Our Year in Focus

At the background to all our activities has been the awareness of the ongoing impact of the cost of living crisis on our community. While at one level we are able to support members through the distribution of food we are also acutely aware of the affect of financial worries on people's mental health. To this end we have introduced a refreshment area where members can sit down, have a drink and chat with other members and volunteers. This has proven to be very popular and its' importance should not be underestimated in terms of giving people the time to relax and on occasions be a place where they can share concerns and get support from other members and volunteers.

Volunteers and members chatting at the Refreshment Area

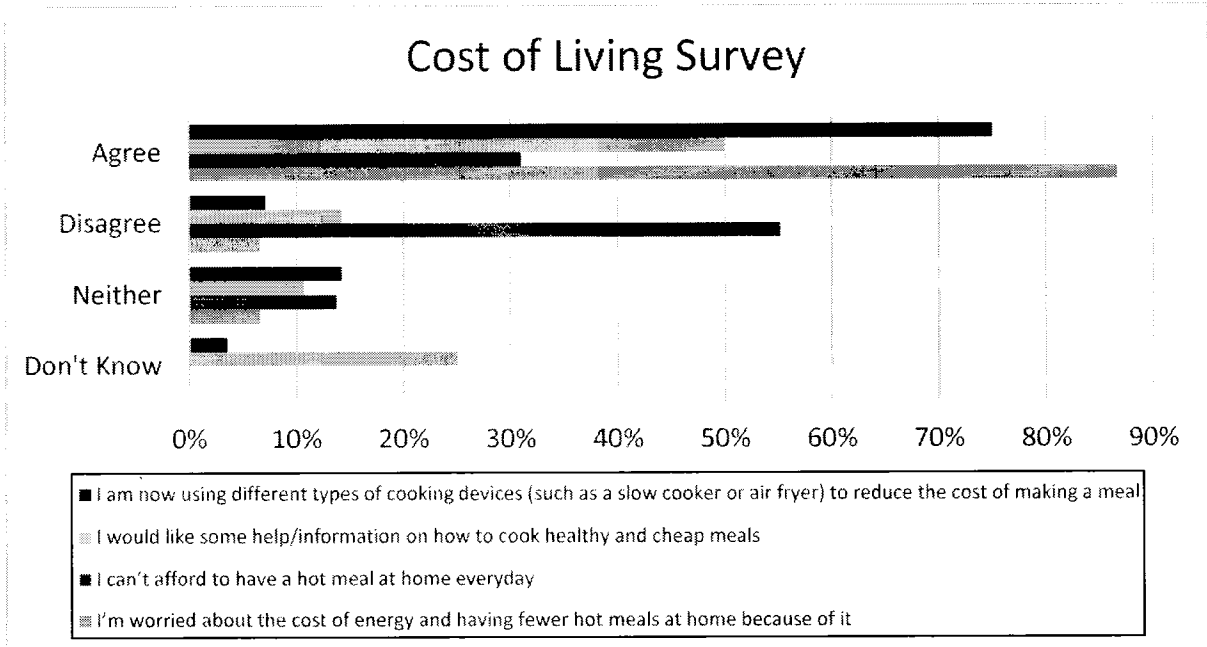


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With the significant increases seen in energy bills and food bills, we identified a number of ways we could actively support our community. We were successful in a bid to Defra for a grant of £5000 in June 2022 which earmarked funds to increase the amount of high value protein we were able to offer members, fund the provision of recipe bags and to buy cooking utensils.

To inform our approach we undertook a survey of members to understand their concerns, challenges and how they felt we could best support them:

- 30 people completed our Cost of Living Survey at the Pantry
- Vast majority (87%) of members are worried about the cost of energy & having fewer hot meals at home because of it
- Nearly a third said they can't afford to have a hot meal everyday at home
- 50% of members would like help or information on how to cook healthy and cheap meals
- Three quarters of people are using different cooking devices to reduce meal costs
- Nearly 2/3 of members have a slow cooker and 40% an air fryer
- Of those members who have a slow cooker, nearly a quarter only rarely use it now



Building on this input from our members we undertook 3 key steps:

1. From October to April we supplemented our protein supply to members by regularly stocking fresh meat from a local butcher and from February we also brought in a regular supply of eggs so that we were able to alternate between meat one week and eggs the next.
2. We set up a group of 8 volunteers who were eventually to become our 'Cedar Park Chefs'. This group set themselves the task of providing information and support to

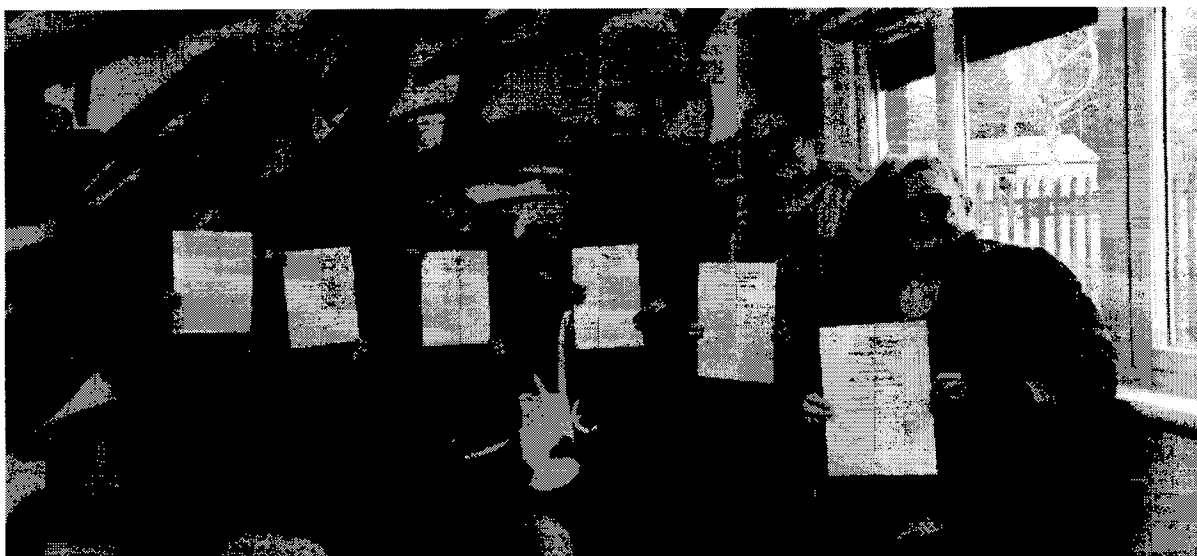
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families on how to prepare nutritious meals on a budget.

3. We purchased a number of slow cookers to support the initiative to encourage members to use these devices as means of reducing energy bills while still being able to prepare healthy and hot meals

Cedar Park Chefs

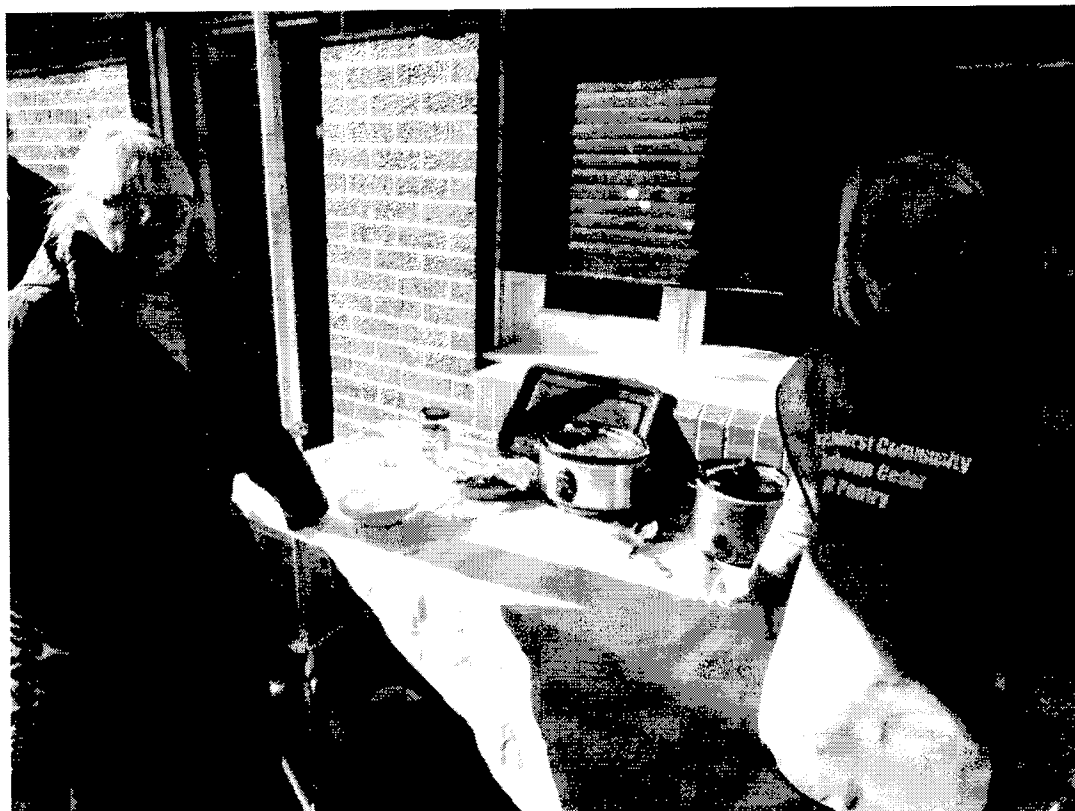
To support our 'Chefs' the Tameside Children's Nutrition team ran a 'Train the Trainer' course. This was run over 3 weeks in the Cedar Park building and covered topics such as promoting healthy eating and lifestyles, basics of food hygiene and kitchen safety, interpretation of food labels and recipe planning. We got a great level of engagement and it provided useful guidance to our chefs

Volunteers with their certificates for completing the 'Train the Trainer' course

Our Cedar Park Chefs led by Christine and Issy ran a series of cooking demonstrations at the refreshment area showing the range of different recipes that could be made in a slow cooker and the benefits in terms of the relative low cost of using a slow cooker. Who would have known that you could make a lasagne in a slow cooker! This was a really nice way of passing on helpful tips and advice to our members in an informal setting that helped encourage many families to try out the recipes and find out for themselves how easy and cheaply meals could be cooked.

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Issy and Christine leading the slow cooking food demonstration



Our Cedar Park Chefs went on complete their Level 2 Food Safety Award training run for us free of charge by John McGlynn of Jigsaw Housing and our wonderful chefs subsequently put together a series of recipe bags for members including a corn beef hash and a homemade tomato soup. Recipe bags are particularly well appreciated by our members offering all the ingredients for a meal with a clear recipe plan included.

Cooking Classes

As an additional dimension to this initiative, we were delighted to receive a grant from the Tameside Community Safety Partnerships team to run a series of cooking classes run by Kala Mandviwala, a very experienced chef with a passion to help people pick up the skills to cook for themselves.

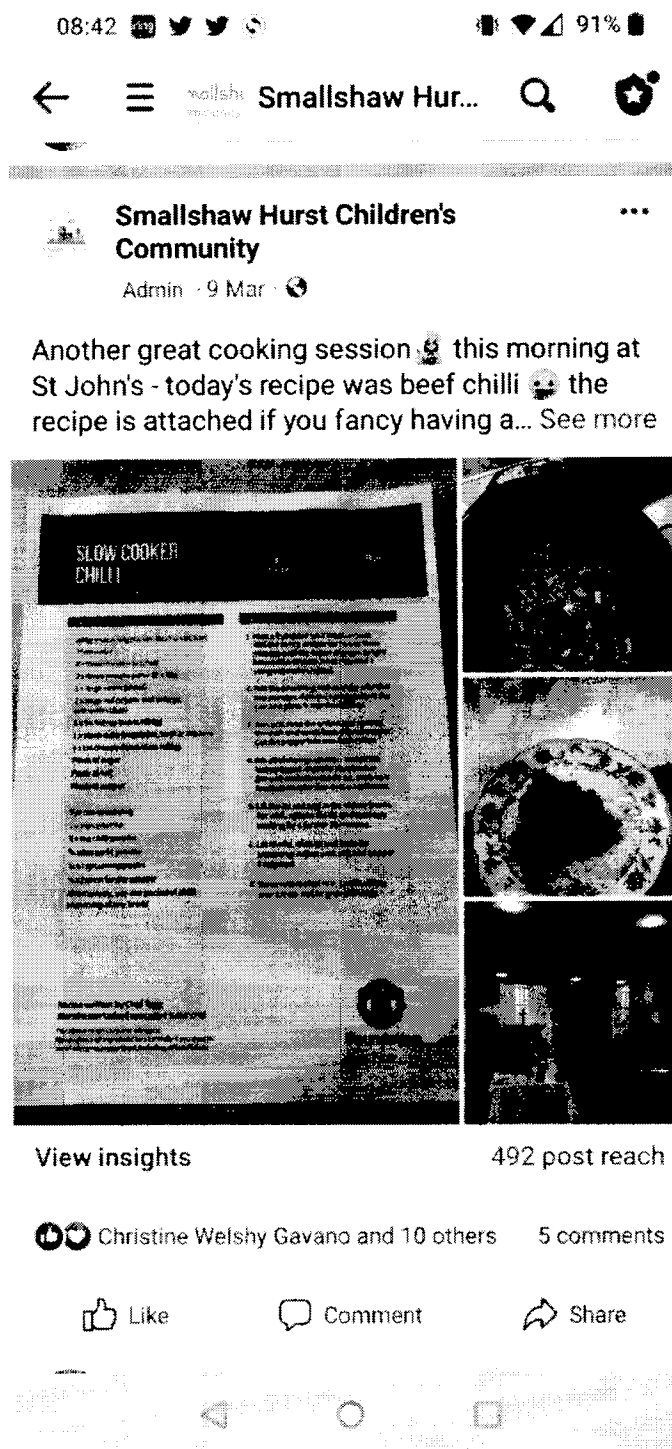
In total 4 sessions were run in the church hall at St John the Evangelist Church in Hurst Cross and attended by 12 of our members.

A key part of the workshops was to demonstrate the use of slow cookers in making hot, nutritious meals. Kala was able to show the range of different recipes that could be cooked in a slow cooker and consequently supporting our members by passing on knowledge on how to make and cook low cost meals for families

After each session we posted the recipe and a comment about the session on the Smallshaw-Hurst Children's Community Facebook group which helped raise awareness of the recipes and the classes

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Example of our social media posts promoting the cooking classes



We asked our participants to complete a survey after attending the course to get their feedback on what they got out of the course, what worked well and what didn't work so well. The overall feedback was overwhelmingly positive. In brief 8 of the 9 people completing the survey said they would do more cooking at home as a result of attending the course; everyone said they would put into practice what they learnt on the course and all 9 said that it was very likely they would try the recipes they learnt on the course at home. 6 of the 9 people said they had shared tips and recipes from the course with friends and family

Boosting our Storage

In September we purchased and had delivered a second-hand container to boost the amount of storage space we have available to hold stock and equipment. This has proved to be extremely useful as we saw a significant rise in the number of people needing our support and consequently the amount of food we needed to hold.

Our new container**Christmas 2022**

We had an incredibly generous offer from a local family to provide £50 Asda Shopping vouchers to our Pantry Members. These were distributed on the last Tuesday before Christmas (December 22nd).

Power cut at the Pantry

In early January we experienced a significant challenge at the Pavilion Building when we suffered a power cut that meant we were not able to gain entry to the building. This was due to an issue with the electric meter which was subsequently replaced. Unfortunately we were not able to use the building for over a week and lost all the stock in the fridges and freezers. As a stop gap solution Ashton United offered to house us at their ground so we were able to offer members a reduced supply of ambient food until we were able to open as normal at the Pavilion building once all the works had been completed. With grateful thanks for Ashton United for allowing us to use their premises and to all our volunteers for their help in keeping the Pantry going through this difficult period and for all their work in getting the Pantry ready when the electrics were fixed and David Stretton for helping to dispose of all the food waste.

Unfortunately our insurance policy did not cover this eventuality and so no claim could be made for the loss of food.

A volunteer's story

Shaun has been a volunteer at the Pantry store since December 2022. He gets involved in a wide set of jobs from opening up the Pantry, setting up the Refreshment area and being part of the team that does our big top-up shop at Aldi and Fareshare Plus.

Shaun's story about why he decided to come down to us is an inspiring as it highlights his own personal battle with mental health issues. Back in 2009 Shaun was in a serious accident that severely impacted his ability to walk. For many years he was effectively house bound and could only leave his home with the use of a mobility scooter to go to local shops. This isolation took its toll on his mental health and he suffered periods of depression. Ten years after his accident he was finally able to have a hip operation which improved his mobility but due to the years of being stuck at home he had lost confidence and could feel his mental health deteriorating. Shaun took the bold decision that he had to get out of this cycle and got in touch with Action Together (an organisation that supports VCSE groups across Tameside) to ask if they knew somewhere he could volunteer and the rest is history. He has become an invaluable member of our team of volunteers who is always ready to help out.

As Shaun says he loves helping others and gets a real buzz when he is down at the Pantry. There is great camaraderie with all the volunteers and Shaun's confidence and self-esteem have really benefitted from being with us, he is also now a volunteer at Ashton United in the Community. We love having Shaun with us as part our family of volunteers and he is a great example of the impact that volunteering can have on an individual.

Testimonial from Yasmin a member of our Pantry

Yasmin regularly attends our Pantry Store and has been a member with us for over 2 years after she first heard about the Pantry from a neighbour. She has lived in Ashton for over 60 years and helps support her daughter who lives at home, while her son only lives 10 minutes from her house.

Yasmin enjoys having a chat and a drink at our refreshment area and gave us her perspective on why she uses the Cedar Park Pantry:

"I attend the pantry at Cedar Park every Tuesday because for £3 when you have very little money it is a god send and helps me enormously. If it wasn't there, I would be in a situation where I wouldn't be able to eat every day. It's a great comfort knowing it's there"

"This helps me a lot with the cost of my shopping bill, helps me budget on bills and trying to live through the cost of living crisis"

"Without the pantry I wouldn't be able to survive without a struggle"

Financial Review

During the year the SSHCAG were successful in a number of grant applications. We are extremely grateful to the following organisations for their support financially and in-kind:

Ashton United in the Community
 Ashton Chiropractic Family Wellness Centre
 St John the Evangelist Church, Hurst Cross
 Taylors the Bakers
 Queen's Road Convenience Store
 Christ Church, Ashton-under-Lyne
 Forever Manchester
 Tameside MBC
 Community Foundations for Lancashire and Merseyside
 Jigsaw Housing Group
 TMBC Community Safety Partnerships Building Stronger Communities

This support has enabled us to remain financially secure and to meet the needs of the many families in our local community.

Investment Powers and Policy

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in a 'Treasurers Account'.

Reserves Policy and Going Concern

The balance held in unrestricted reserves at 31st March 2023 was £13,205, of which £9,459 are free reserves, after allowing for funds tied up in tangible fixed assets.

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately 9 months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered.

Risk management

As the charity continues to establish itself the trustees will conduct regular reviews of the major risks to which the charity may be exposed and systems will be established to mitigate those risks

Plans for Future Periods

Cost of living crisis – equipment for cooking and recipe bags. Container for improved storage. Refreshment stall. Nutritional Policy – support making of meals, provide properly balanced.

SMALLSHAW HURST COMMUNITY ACTION GROUP

Independent Examiners

Community Accountancy Service Limited

The Grange
Pilgrim Drive
Beswick
Manchester
M11 3TQ

Principal Address

Ashton United Football Club

Surrey Street

Ashton under Lyne

OL6 8DY

Bankers

Lloyds Bank

Csc, Dept 2534

1 Legg Street

Chelmsford

Essex

CM1 1JS

Trustees responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and 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 charity trustees to prepare financial statements for each 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 the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will not 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 to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provision of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 10th December 2023 and signed on their behalf by:

Nicholas Chesterton

Chair

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF
SMALLSHAW HURST COMMUNITY ACTION GROUP
REGISTERED CHARITY NO. 1193189**

I report on the accounts of the charity, for the period 1st April 2022 to 31st March 2023 which are set out on pages 16 to 26.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is preparing accrued accounts and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

Basis of Independent Examiners Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records have in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act,
- have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: *A.M. King*

AM King FCCA
Date: 10th December 2023

Community Accountancy Service Ltd
The Grange, Pilgrim Drive, Beswick,
Manchester, M11 3TQ

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31st MARCH 2023
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

				Total Funds	Total Funds
		Unrestricted	Restricted	Year Ended	Period
	Further Details	Funds	Funds	31.03.23	22.01.21 to
		£	£	£	31.03.22
					£
Income from:					
Donations and legacies	(3)	17,089	-	17,089	11,894
Charitable Activities	(4)	3,770	5,000	8,770	23,463
Other Trading Activities	(5)	138	-	138	-
Total		20,997	5,000	25,997	35,357
Expenditure on:					
Raising Funds	(6)	-	-	-	262
Charitable Activities	(6)	21,296	7,796	29,092	16,921
Total		21,296	7,796	29,092	17,183
Net income/(expenditure)		(299)	(2,796)	(3,095)	18,174
Transfers between funds	(17)	-	-	-	-
Net movement in funds		(299)	(2,796)	(3,095)	18,174
Reconciliation of funds					
Total funds brought forward	(17)	13,504	4,670	18,174	-
Total funds carried forward	(17)	13,205	1,874	15,079	18,174

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 19 to 26 form part of these accounts.

BALANCE SHEET AS AT 31 MARCH 2023

	Notes	2023 £	2022 £
Fixed assets:			
Tangible assets	(11)	3,746	2,804
Total fixed assets		<u>3,746</u>	<u>2,804</u>
Current assets:			
Stocks	(12)	-	-
Debtors	(13)	-	280
Cash at Bank & in Hand		12,083	15,930
Total current assets		<u>12,083</u>	<u>16,210</u>
Liabilities:			
Creditors: Amounts falling due within one year	(14)	750	840
Net current assets or liabilities		<u>11,333</u>	<u>15,370</u>
Total assets less current liabilities		15,079	18,174
Creditors: Amounts falling due after more than one year	(16)	-	-
Provisions for liabilities		-	-
Total net assets or liabilities		<u>15,079</u>	<u>18,174</u>
The funds of the charity:			
Restricted income funds	(17)	1,874	4,670
Unrestricted income funds	(17)	13,205	13,504
Total charity funds		<u>15,079</u>	<u>18,174</u>

Approved on behalf of the Trustees Management Committee

Dinesh Chauhan

Nicholas Chesterton

Date: 10th December 2023

The notes on pages 19 to 26 form part of these accounts.

Statement of Cash Flows for the year ended 31 March 2023

Reconciliation of net movement in funds to net cash flow from operating activities

	Year Ended 31.03.23	Period 22.01.21 to 31.03.22
	£	£
Net movement in funds	(3,095)	18,174
Add back depreciation	2,574	1,401
Deduct investment income	-	-
Decrease/(increase) in stocks	-	-
Decrease/(increase) in debtors	280	(280)
Increase/(decrease) in creditors	(90)	840
Net cash used in operating activities	(331)	20,135
Cash flows from investment activities:		
Interest	-	-
Purchase of fixed assets	(3,516)	(4,205)
Net cash provided by investing activities	(3,516)	(4,205)
 Increase/(decrease) in cash and cash equivalents during the year	 (3,847)	 15,930
 Cash and cash equivalents brought forward	 15,930	 -
Cash and cash equivalents carried forward	12,083	15,930

Notes to the accounts for the year ended 31st March 2023

1. Accounting policies**(a) Basis of preparation and assessment of going concern**

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 notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities 2019 preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 1st January 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

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

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 3 restricted funds.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 17.

(c) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

(d) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense. The allocation of support and governance costs is analysed in note 8.

(g) Costs of raising funds

The costs of raising funds consists of events.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 7.

Notes to the accounts for the year ended 31st March 2023

(i) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Equipment 33.33% on cost

(j) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(k) Pensions

The charity currently does not administer contributions to a pension scheme on behalf of individuals.

(l) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(m) 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.

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind. Expenses paid to the trustees in the period totalled £nil.

3. Donations and Legacies

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended	Year Ended	Year Ended	Period
	31.03.23	31.03.23	31.03.23	22.01.21 to
	£	£	£	31.03.22
Membership Fees & Donations	12,889	-	12,889	9,416
Donations in Kind	4,200	-	4,200	-
Donations in Kind - from Save the Children Fund	-	-	-	2,478
	17,089	-	17,089	11,894

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Period 22.01.21	Period	Period 22.01.21
	to 31.03.22	22.01.21 to	to 31.03.22
	£	£	£
Membership Fees & Donations	9,416	-	9,416
Donations in Kind - from Save the Children Fund	2,478	-	2,478
	11,894	-	11,894

Notes to the accounts for the year ended 31st March 2023

4. Income from charitable activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended	Year Ended	Year Ended	Period
	31.03.23	31.03.23	31.03.23	22.01.21 to
	£	£	£	31.03.22
Unrestricted grants:				
Jigsaw Housing	-	-	-	2,000
Community Foundation	1,970	-	1,970	-
Forever Manchester	1,000	-	1,000	-
Tameside MBC	800	-	800	-
St John the Evangelist	-	-	-	1,000
Transferred from Ashton United in the Community	-	-	-	1,012
Tameside MBC - Winter Pressure Fund	-	-	-	7,045
Restricted grants:				
Big Lottery Fund	-	-	-	9,506
Forever Manchester	-	-	-	1,000
Big Lottery Fund - Picking up the Pieces	-	-	-	1,500
Action Together - DEFRA	-	5,000	5,000	-
Tameside Action Together	-	-	-	400
	3,770	5,000	8,770	23,463

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Period	Period	Period
	22.01.21 to	22.01.21 to	22.01.21 to
	31.03.22	31.03.22	31.03.22
	£	£	£
Unrestricted grants:			
Jigsaw Housing	2,000	-	2,000
St John the Evangelist	1,000	-	1,000
Transferred from Ashton United in the Community	1,012	-	1,012
Tameside MBC - Winter Pressure Fund	7,045	-	7,045
Restricted grants:			
Big Lottery Fund	-	9,506	9,506
Forever Manchester	-	1,000	1,000
Big Lottery Fund - Picking up the Pieces	-	1,500	1,500
Tameside Action Together	-	400	400
	11,057	12,406	23,463

5. Income from other trading activities

	Unrestricted	Restricted	Total Funds
	Year Ended	Year Ended	Year Ended
	31.03.23	31.03.23	31.03.23
	£	£	£
Recipe Bag Income	138	-	138
	138	-	138

Notes to the accounts for the year ended 31st March 2023

6. Expenditure

	Community Pantry Costs £	Year Ended 31.03.23 £	Period 22.01.21 to 31.03.22 £
Expenditure on raising funds:			
Advertising	-	-	262
	-	-	262
Expenditure on charitable activities:			
Employment Costs	-	-	-
Casual Labour Costs	1,151	1,151	-
Card Machine Charges	42	42	-
DBS Costs	32	32	346
Name Badge Costs	200	200	-
Queens Jubilee Expenses	62	62	-
Training	-	-	1,700
Donations Paid	-	-	603
Project Costs	660	660	520
Recipe Bag Costs	274	274	-
Food	21,227	21,227	8,789
Gift Vouchers	380	380	-
Equipment	915	915	865
Cleaning and Rubbish Removal	-	-	26
Meeting Expenses	177	177	-
Motor Expenses	240	240	76
Repairs and Maintenance	346	346	873
Utilities	142	142	113
Insurance	16	16	769
Stationery	24	24	-
Governance	630	630	840
Depreciation	2,574	2,574	1,401
	29,092	29,092	16,921
	29,092	29,092	17,183
Unrestricted funds		21,296	9,447
Restricted funds		7,796	7,736
		29,092	17,183

Notes to the accounts for the year ended 31st March 2023

7. Analysis of expenditure on charitable activities
As per note 6.

8. Allocation of governance and support costs
The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	General Support	Governance	Total 2023	Basis of apportionment
Accountancy Fees	-	630	630	type of expense
	-	630	630	

	General Support	Governance	Total 2022	Basis of apportionment
Accountancy Fees	-	840	840	type of expense
	-	840	840	

9. Analysis of staff costs

	Year Ended 31.03.23 £	Period 22.01.21 to 31.03.22 £
Wages and Salaries	-	-
Redundancy	-	-
Social Security Costs	-	-
Pension Costs	-	-
	-	-
	-	-
Charitable activities	-	-
Support costs	-	-
	-	-

The average number of employees during the year was 0 (2022: 0).
The charity considers its key management personnel comprises the trustees. The total employment benefits, including employer pension contributions of the key management personnel were £nil.
No employee has benefits in excess of £60,000.

10. Independent Examiner Fees

	Year Ended 31.03.23 £	Period 22.01.21 to 31.03.22 £
Independent examination fees	630	840
	630	840

Notes to the accounts for the year ended 31st March 2023

11. Tangible Fixed Assets

	Equipment	Total
Cost	£	£
At 1 April 2022	4,205	4,205
Additions	3,516	3,516
Additions - Donations in Kind	-	-
At 31 March 2023	7,721	7,721
Depreciation		
At 1 April 2022	1,401	1,401
Charge for Year	2,574	2,574
At 31 March 2023	3,975	3,975
NET BOOK VALUE		
At 31 March 2023	3,746	3,746
At 31 March 2022	2,804	2,804

12. Stocks

The charity does not hold stocks of any items.

13. Analysis of debtors

	2023	2022
	£	£
Prepayments	-	280
	-	280

Debtors and prepayments relate to restricted funds £nil (2022: £nil) and unrestricted funds £nil (2022: £280).

14. Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals	750	840
	750	840

15. Deferred income

The CIO did not have any deferred income at the period end.

16. Creditors: amounts falling due after more than one year

	2023
	£
Provisions for liabilities	-
	-

Notes to the accounts for the year ended 31st March 2023

17. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 April 2022	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31 March 2023 £
General Fund	13,504	20,997	(21,296)	-	13,205
	13,504	20,997	(21,296)	-	13,205

Previous reporting period

	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31 March 2022 £
General Fund	22,951	(9,447)	-	13,504
	22,951	(9,447)	-	13,504

Name of unrestricted fund:

General Fund

Description, nature and purpose of the fund

The "free reserves" after allowing for all designated funds

Analysis of movements in restricted funds

	Balance at 1 April 2022	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31 March 2023 £
Big Lottery Fund	3,961	-	(3,961)	-	-
Big Lottery Fund - Picking up the Pieces	709	-	(709)	-	-
Action Together - DEFRA	-	5,000	(3,126)	-	1,874
	4,670	5,000	(7,796)	-	1,874

	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31 March 2022 £
Big Lottery Fund	9,506	(5,545)	-	3,961
Forever Manchester	1,000	(1,000)	-	-
Big Lottery Fund - Picking up the Pieces	1,500	(791)	-	709
Tameside Action Together	400	(400)	-	-
	12,406	(7,736)	-	4,670

Notes to the accounts for the year ended 31st March 2023

17. Analysis of charitable funds

Analysis of movements in restricted funds

Name of restricted fund:	Description, nature and purpose of the fund
Big Lottery Fund	for food and running costs
Big Lottery Fund - Picking up the Pieces	for food pantry support
Action Together - DEFRA	to be used for Cook 4 Life, providing slow cookers, recipes and training

18. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2023
	£	£	£	£
Tangible fixed assets	3,746	-	-	3,746
Cash at bank and in hand	10,209	-	1,874	12,083
Other net current assets/(liabilities)	(750)	-	-	(750)
Creditors of more than one year	-	-	-	-
Total	13,205	-	1,874	15,079

Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2022
	£	£	£	£
Tangible fixed assets	2,804	-	-	2,804
Cash at bank and in hand	11,571	-	4,359	15,930
Other net current assets/(liabilities)	(871)	-	311	(560)
Creditors of more than one year	-	-	-	-
Total	13,504	-	4,670	18,174

19. Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.