



SMALLSHAW HURST COMMUNITY ACTION GROUP

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

Registered Charity No. 1193189

SMALLSHAW HURST COMMUNITY ACTION GROUP

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SMALLSHAW HURST COMMUNITY ACTION GROUP**Report of the trustees for the year ended 31st March 2024**

The trustees present their annual report and financial statements of the charity for the year ended 31st March 2024. 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)

Reference and administrative information

Charitable Incorporated Organisation Name: Smallshaw Hurst Community Action Group
(also known as the Cedar Park Pantry)
Charitable Incorporated Organisation Number: 1193189
Date Registered: 22nd January 2021

Trustees

The trustees serving during the period were as follows:

Nicholas Chesterton	Chair
Dinesh Chauhan	Treasurer
Janet Matley	
Anne Renkin	
Karen Swindells	
Angela Gratton	(appointed April 2023, resigned June 2024)
Lynne Stretton	(appointed April 2023)

Acknowledgements

The charity would like to put on record their appreciation of the work that Andy Finnigan did for the Pantry as Pantry Manager and also to thank Ashton United in the Community for providing the services in-kind of Andy.

The Trustees would also like to acknowledge the help of the Smallshaw-Hurst Children's Community for their continuing support of the Pantry and in particular for giving in-kind the time of the Trustee Chair to fulfil his role.

Finally, a huge thank you to all our volunteers who have come down in all weathers to help set up and run the Pantry, without whom this Pantry would not exist.

Objectives and activities

The purpose of the charity is the relief of financial hardship of low-income families in Smallshaw Hurst and surrounding neighbourhood by the operation of a community pantry store food scheme.

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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.

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

- (1) Apart from the first charity trustees, every trustee is appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees.
- (2) In selecting individuals for appointment as charity trustees, the charity trustees have consideration for the skills, knowledge and experience needed for the effective administration of the CIO.

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 is our Safeguarding Lead.

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 nearing 16,000. Primarily covering the OL6 postcode, it includes the neighbourhoods of Broadoak, Smallshaw, Hurst, and Hazel Hurst. Half of SSH's population resides in areas ranked among the most deprived 10% in England, with at least three neighbourhoods within the most deprived 5% (IMD 2019).

Although there have been transport improvements aimed at the more affluent and socially mobile community on the outskirts of SSH, these developments have provided limited benefits for most residents. Barriers such as cost, access issues, and a sense of disconnection from Greater Manchester restrict their ability to tap into employment and development opportunities in the wider region.

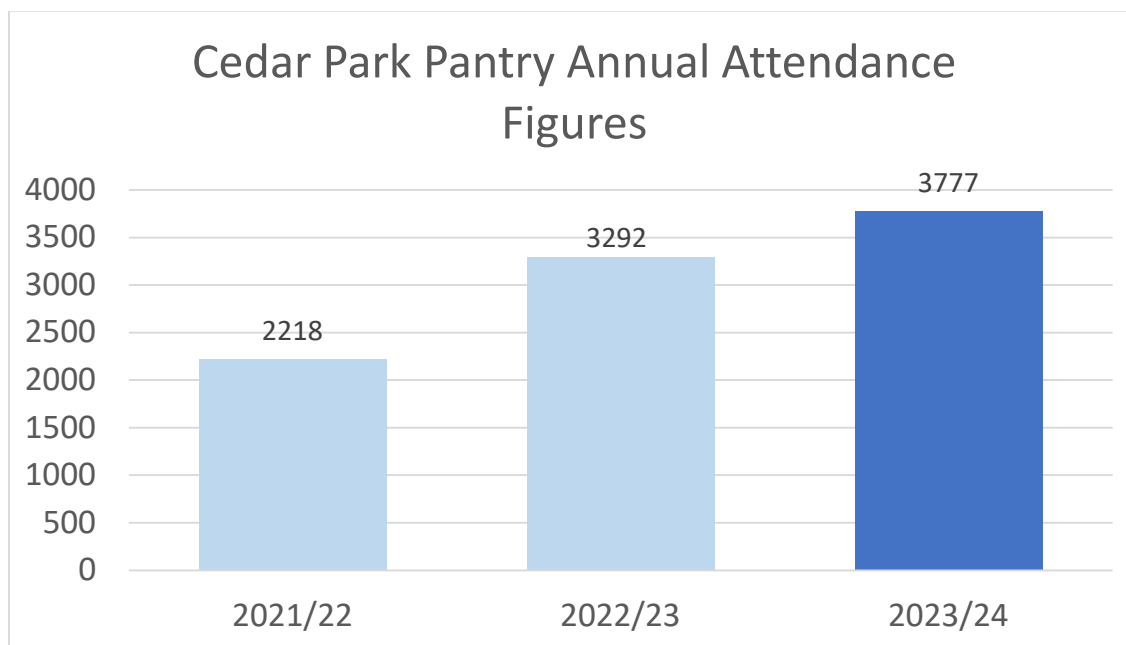
Reductions in public sector funding have led to the scaling back of support services, including the closure of the local children's centre. With 38% of SSH households lacking access to a car (compared to 30% for Tameside overall) and few local amenities, residents face difficulties in accessing essential services. For instance, reaching supermarkets or GP surgeries often requires two bus journeys into the town centre.

A review of achievements and performance

In last year's report we noted the significant increase in the number of members using us through the year. This trend has continued through 2023/24 where we have seen a rise in numbers of 15% versus the year before. On average 75 people used us each week with a minimum of 55 and a maximum of 112.

With this continued increase in the number of people we are serving at the Pantry has meant we have had to be vigilant regards our spending and funding to ensure we are able to meet this demand so that everyone who comes down to us is able to receive a basket of similar value goods no matter whether they are the first or last into our store. Through keeping a close eye on our financial position, we also want to ensure we remain financially robust for the longer-term to meet the needs of our community.

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We were successful in our bids for funding from the National Lottery Community Fund where we received a grant for £9853, a grant of £2000 from the Manchester Guardian Society and also a grant for £1600 from the Asda Foundation. We are fortunate in having a number of wonderful organisations who have supported the Pantry through the year. We received a donation of £2500 from the Tameside Rotary Club and also generous donations from St Christopher's Primary School, St John the Evangelist Church, Hurst Methodist Church, Christ Church, Rosehill Methodist Primary School, Waterloo Methodist Church, Hurst Nook United Reform Church and also Stalybridge Baptist Church.

We have regular donations of bread from Taylor's Bakery in Ashton and also from Mano at the Queen's Road Convenience Store. We also continue to be indebted to Anne Renkin and Steve Holloway from the Ashton Chiropractic Centre for their generous support of the Pantry. Finally huge thanks to Christine Beresford who organised a sponsored walk, and raffle that brought in over £850!

A major source of our stock is delivered to us via the Fareshare network. Through their relationship with food retailers and manufacturers they receive a wide range of food items that Fareshare then distribute to pantries like ourselves and food banks across the Greater Manchester area at a significantly lower price than you can find the same items in a supermarket. We supplement this delivery with our own top up shop plus donations we receive from local churches. In May last year we for the first time made use of the Fareshare Plus depot in Openshaw where we were able to select further items that Fareshare receive. This we have found to be a very cost effective way of keeping our food costs down although what products are available to purchase do change significantly from week to week so that a top up shop at Aldi is still required to ensure we are able to stock a good range of essential food products.

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Food Hygiene Rating

In April 2023 we had a visit from the TMBC Food Standards team to assess our food hygiene standard and we were delighted to receive a 5-star rating.

Cedar Park Chefs

A number of our volunteers have formed a group called the Cedar Park Chefs who help the Pantry through putting together recipe bags for our members. The recipes are designed to provide a meal for a family that are easy to make and encourage members who are not confident at cooking to give it a go and hopefully give them the confidence to try other recipes for themselves. Our chefs have been doing a brilliant job providing recipe bags for members throughout the year, supported by £800 funding we received from Ashton United in the Community. Recipes included a pork casserole and Jamaican style vegetable patty all of which have been very well received by our members.

Consultation Day

We held our Consultation Day with our volunteers on December 5th. We ran two feedback activities. The first was on the topic 'If we were to write a guide for a new volunteer to the Pantry, what do they need to know?'

The second topic was on the issue 'Our values are about dignity(respect), grace (non-judgemental) and choice (select your own items). How can we ensure the Pantry lives up to these values?' This enabled us as a group to reflect on how we interact and communicate with each other and our members, and the importance of living by these values in our work at the Pantry.

To complete the day, we were served a fantastic Christmas Lunch by our Pantry Chefs. Many thanks to our chefs and also to St John the Evangelist Church for the use of their hall and facilities.

A volunteer's story

Jackie has recently started to volunteer with us after being encouraged to come along by her sister and kindly agreed to share her story with us:

"I have not been going to the Pantry for very long, but I can see the very hard work that goes into organising it all by the dedicated staff who run it and the volunteers who turn up week after week. The people who come for their shopping are mainly the same ones, but new ones turn up and it can be very busy.

This service that serves the community is amazing; when they have done their shopping, they have tea or coffee provided free of charge and the volunteers bring biscuits for them. Some stay for several brews and talk to other people, maybe they are the only people they see to talk to. I have been suffering with my mental health with having to deal with difficult things over the years and going to the Pantry has really helped me because talking to other people who also have difficult things going on in their lives you know you are not alone."

Testimonial from Kim a member of our Pantry

Kim has been a regular shopper at our Pantry over the last 12 months. Kim and her partner look after 5 children whose ages run from 1 to 17 years old so it's a very busy household with many mouths to feed!

Kim first found out about the Pantry from a friend and was initially anxious about coming down but found it to be a very friendly place. In Kim's words *'It's such a welcoming place to be and I love having a brew with other members after doing my shopping'*.

With having a large household Kim finds the Pantry really helps to alleviate the pressure on the family budget by providing *'a great range of products at a spectacularly low price'*. She also finds it to help with her mental health as she has suffered with anxiety in the past, *'everyone is so friendly and made to feel welcome'*.

Financial Review

Yet another successful year, our membership have increased through the year and we provided weekly shopping to 85 members.

We are extremely grateful to the following organisations for their financial and in-kind support:

Ashton United in the Community
 Ashton Chiropractic Family Wellness Centre
 St John Evangelist Church Hurst Cross
 St Christophers' Junior School
 St Damians Secondary School
 Asda Foundation
 Tameside Rotary Club
 Tameside
 Manchester Guardian
 Forever Manchester
 Hurst Methodist Church

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 2024 was £18,368, of which £17,196 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

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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.

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 6th January 2025 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 year ended 31st March 2024 which are set out on pages 11 to 21.

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:

AM King FCCA
Date: 6th January 2025

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

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31st MARCH 2024
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

		Unrestricted Funds	Restricted Funds	Total Funds Year Ended 31.03.24	Total Funds Period 22.01.21 to 31.03.23
	Further Details	£	£	£	£
Income from:					
Donations and legacies	(3)	17,143	-	17,143	17,089
Charitable Activities	(4)	5,218	9,853	15,071	8,770
Other Trading Activities	(5)	800	-	800	138
Total		23,161	9,853	33,014	25,997
Expenditure on:					
Raising Funds	(6)	332	-	332	-
Charitable Activities	(6)	17,666	11,727	29,393	29,092
Total		17,998	11,727	29,725	29,092
Net income/(expenditure)		5,163	(1,874)	3,289	(3,095)
Transfers between funds	(17)	-	-	-	-
Net movement in funds		5,163	(1,874)	3,289	(3,095)
Reconciliation of funds					
Total funds brought forward	(17)	13,205	1,874	15,079	18,174
Total funds carried forward	(17)	18,368	-	18,368	15,079

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 14 to 21 form part of these accounts.

BALANCE SHEET AS AT 31 MARCH 2024

	Notes	2024 £	2023 £
Fixed assets:			
Tangible assets	(11)	1,172	3,746
Total fixed assets		<u>1,172</u>	<u>3,746</u>
Current assets:			
Stocks	(12)	-	-
Debtors	(13)	-	-
Cash at Bank & in Hand		17,796	12,083
Total current assets		<u>17,796</u>	<u>12,083</u>
Liabilities:			
Creditors: Amounts falling due within one year	(14)	600	750
Net current assets or liabilities		<u>17,196</u>	<u>11,333</u>
Total assets less current liabilities		18,368	15,079
Creditors: Amounts falling due after more than one year	(16)	-	-
Provisions for liabilities		-	-
Total net assets or liabilities		<u>18,368</u>	<u>15,079</u>
The funds of the charity:			
Restricted income funds	(17)	-	1,874
Unrestricted income funds	(17)	18,368	13,205
Total charity funds		<u>18,368</u>	<u>15,079</u>

Approved on behalf of the Trustees Management Committee

Dinesh Chauhan

Nicholas Chesterton

Date: 6th January 2025

The notes on pages 14 to 21 form part of these accounts.

Statement of Cash Flows for the year ended 31 March 2024

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

	Year Ended 31.03.24 £	Period 22.01.21 to 31.03.23 £
Net movement in funds	3,289	(3,095)
Add back depreciation	2,574	2,574
Deduct investment income	-	-
Decrease/(increase) in stocks	-	-
Decrease/(increase) in debtors	-	280
Increase/(decrease) in creditors	(150)	(90)
Net cash used in operating activities	5,713	(331)
Cash flows from investment activities:		
Interest	-	-
Purchase of fixed assets	-	(3,516)
Net cash provided by investing activities	-	(3,516)
 Increase/(decrease) in cash and cash equivalents during the year	 5,713	 (3,847)
 Cash and cash equivalents brought forward	 12,083	 15,930
Cash and cash equivalents carried forward	17,796	12,083

Notes to the accounts for the year ended 31st March 2024**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 2 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 a 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 2024

(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
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(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
	31.03.24	31.03.24	31.03.24	22.01.21 to
	£	£	£	31.03.23
Membership Fees & Donations	13,042	-	13,042	12,889
Tameside Rotary Club Donation	2,500	-	2,500	-
St John the Evangelist Donation	701	-	701	-
St Christopher's Primary School	500	-	500	-
Hurst Methodist Church	400	-	400	-
Donations in Kind	-	-	-	4,200
	17,143	-	17,143	17,089

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Period 22.01.21	Period	Period 22.01.21
	to 31.03.23	22.01.21 to	to 31.03.23
	£	£	£
Membership Fees & Donations	12,889	-	12,889
Donations in Kind	4,200	-	4,200
	17,089	-	17,089

Notes to the accounts for the year ended 31st March 2024

4. Income from charitable activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended	Year Ended	Year Ended	Period
	31.03.24	31.03.24	31.03.24	22.01.21 to
	£	£	£	31.03.23
Unrestricted grants:				
Community Foundation	-	-	-	1,970
AUITC Vouchers	618	-	618	-
Asda Foundation	1,600	-	1,600	-
Manchester Guardian Society	2,000	-	2,000	-
Forever Manchester	1,000	-	1,000	1,000
Tameside MBC	-	-	-	800
Restricted grants:				
National Lottery Fund	-	9,853	9,853	-
Action Together - DEFRA	-	-	-	5,000
	<u>5,218</u>	<u>9,853</u>	<u>15,071</u>	<u>8,770</u>

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Period	Period	Period
	22.01.21 to	22.01.21 to	22.01.21 to
	31.03.23	31.03.23	31.03.23
	£	£	£
Unrestricted grants:			
Community Foundation	1,970	-	1,970
Forever Manchester	1,000	-	1,000
Tameside MBC	800	-	800
Restricted grants:			
Action Together - DEFRA	-	5,000	5,000
	<u>3,770</u>	<u>5,000</u>	<u>8,770</u>

5. Income from other trading activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended	Year Ended	Year Ended	Period
	31.03.24	31.03.24	31.03.24	22.01.21 to
	£	£	£	31.03.23
Recipe Bag Income	800	-	800	138
	<u>800</u>	<u>-</u>	<u>800</u>	<u>138</u>

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Period	Period	Period
	22.01.21 to	22.01.21 to	22.01.21 to
	31.03.23	31.03.23	31.03.23
	£	£	£
Recipe Bag Income	138	-	138
	<u>138</u>	<u>-</u>	<u>138</u>

Notes to the accounts for the year ended 31st March 2024

6. Expenditure

	Community Pantry Costs £	Year Ended 31.03.24 £	Period 22.01.21 to 31.03.23 £
Expenditure on raising funds:			
Advertising/Printing	332	332	-
	<u>332</u>	<u>332</u>	<u>-</u>
Expenditure on charitable activities:			
Employment Costs	-	-	-
Casual Labour Costs	365	365	1,151
Card Machine Charges	-	-	42
DBS Costs	-	-	32
Name Badge Costs	-	-	200
Queens Jubilee Expenses	-	-	62
Training	139	139	-
Volunteer Expenses	119	119	-
Project Costs	301	301	660
Recipe Bag Costs	825	825	274
Food	18,090	18,090	21,227
Gift Vouchers	-	-	380
Equipment	160	160	915
AUITC Core Costs	5,000	5,000	-
Meeting Expenses	-	-	177
Motor Expenses	511	511	240
Repairs and Maintenance	387	387	346
Utilities	149	149	142
Insurance	173	173	16
Stationery	-	-	24
Governance	600	600	630
Depreciation	2,574	2,574	2,574
	<u>29,393</u>	<u>29,393</u>	<u>29,092</u>
	<u>29,725</u>	<u>29,725</u>	<u>29,092</u>
Unrestricted funds		17,998	21,296
Restricted funds		<u>11,727</u>	<u>7,796</u>
		<u>29,725</u>	<u>29,092</u>

Notes to the accounts for the year ended 31st March 2024

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 2024	Basis of apportionment
Accountancy Fees	-	600	600	type of expense
	-	600	600	

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

9. Analysis of staff costs

	Year Ended 31.03.24 £	Period 22.01.21 to 31.03.23 £
Wages and Salaries	-	-
Redundancy	-	-
Social Security Costs	-	-
Pension Costs	-	-
	-	-
Charitable activities	-	-
Support costs	-	-
	-	-

The average number of employees during the year was 0 (2023: 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 31.03.24 £	Period 22.01.21 to 31.03.23 £
Independent examination fees	600	630
	600	630

Notes to the accounts for the year ended 31st March 2024

11. Tangible Fixed Assets

	Equipment	Total
Cost	£	£
At 1 April 2023	7,721	7,721
Additions	-	-
At 31 March 2024	<u>7,721</u>	<u>7,721</u>
Depreciation		
At 1 April 2023	3,975	3,975
Charge for Year	2,574	2,574
At 31 March 2024	<u>6,549</u>	<u>6,549</u>
NET BOOK VALUE		
At 31 March 2024	<u>1,172</u>	<u>1,172</u>
At 31 March 2023	<u>3,746</u>	<u>3,746</u>

12. Stocks

The charity does not hold stocks of any items.

13. Analysis of debtors

	2024	2023
	£	£
Prepayments	-	-
	<u>-</u>	<u>-</u>

Debtors and prepayments relate to restricted funds £nil (2023: £nil) and unrestricted funds £nil (2023: £nil)

14. Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals	600	750
	<u>600</u>	<u>750</u>

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

	2024
	£
Provisions for liabilities	-
	<u>-</u>

Notes to the accounts for the year ended 31st March 2024

17. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 April 2023	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31 March 2024 £
General Fund	13,205	23,161	(17,998)	-	18,368
	13,205	23,161	(17,998)	-	18,368

Previous reporting period

	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

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 2023	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31 March 2024 £
National Lottery Fund	-	9,853	(9,853)	-	-
Action Together - DEFRA	1,874	-	(1,874)	-	-
	1,874	9,853	(11,727)	-	-

	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

Notes to the accounts for the year ended 31st March 2024

17. Analysis of charitable funds**Analysis of movements in restricted funds**

Name of restricted fund:	Description, nature and purpose of the fund
National Lottery Fund	for the general benefit of the community
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 2024
	£	£	£	£
Tangible fixed assets	1,172	-	-	1,172
Cash at bank and in hand	17,796	-	-	17,796
Other net current assets/(liabilities)	(600)	-	-	(600)
Creditors of more than one year	-	-	-	-
Total	18,368	-	-	18,368

Previous reporting period

	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

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.