

Bolton Community Kitchen

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 December 2023

Bolton Community Kitchen
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Bolton Community Kitchen
Report of the Trustees
For the year ended 31 December 2023

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 December 2023. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

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

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	Bolton Community Kitchen
Charity registration number	1194264
Principal address	89 Pansy Road Farnworth Bolton BL4 0EW

Trustees

The trustees and officers serving during the year and since the year end were as follows:

Michael Moloney
Alan Brown

Independent examiners

Pearlbrook Associates Ltd
339 Chorley New Road
Horwich
Bolton
BL6 5PP

Approved by the Board of Trustees and signed on its behalf by

.....	30 September 2024
Michael Moloney (Director)	

Bolton Community Kitchen
Independent Examiners Report to the Trustees
For the year ended 31 December 2023

I report to the trustees on my examination of the accounts of the charity for the year ended 31 December 2023.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiners statement

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 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....
Pearlbrook Associates Ltd
339 Chorley New Road
Horwich
Bolton
BL6 5PP

30 September 2024

Bolton Community Kitchen
Statement of Financial Activities
For the year ended 31 December 2023

	Notes	Unrestricted funds £	2022 £
Income and endowments from:			
Donations and legacies	2	2,093	16,448
Investments	3	-	60
Total		2,093	16,508
Expenditure on:			
Raising funds	4/5	(16,261)	(13,504)
Total		(16,261)	(13,504)
Net income/expenditure		(14,168)	3,004
Reconciliation of funds			
Total funds brought forward		16,755	13,751
Total funds carried forward		2,587	16,755

Bolton Community Kitchen
Statement of Financial Position
As at 31 December 2023

	Notes	2023 £	2022 £
Current assets			
Cash at bank and in hand		3,087	17,755
		3,087	17,755
Creditors: amounts falling due within one year	9	(500)	(1,000)
Net current assets		2,587	16,755
Total assets less current liabilities		2,587	16,755
Net assets		2,587	16,755
The funds of the charity			
Unrestricted income funds	10	2,587	16,755
Total funds		2,587	16,755

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

Michael Moloney
Trustee

30 September 2024

Bolton Community Kitchen
Notes to the Financial Statements
For the year ended 31 December 2023

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

Bolton Community Kitchen meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going concern

2. Income from donations and legacies

	2023 £	2022 £
Unrestricted funds		
Donations received	2,093	16,448
	2,093	16,448

3. Investment income

	2023 £	2022 £
Bank interest receivable	-	60
	-	60

4. Expenditure on generating donations and legacies

	2023 £	2022 £
Unrestricted funds		
Donations	7,433	7,726
Support costs	948	997
	8,381	8,723

Bolton Community Kitchen
Notes to the Financial Statements Continued
For the year ended 31 December 2023

5. Expenditure on other trading activities

	2023	2022
	£	£
Unrestricted funds		
Fund raising events	7,380	4,281
Support costs	500	500
	<u>7,880</u>	<u>4,781</u>

6. Analysis of support costs

	2023	2022
	£	£
Governance costs	1,448	1,497

7. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2023	2022
	£	£
Accountancy fees	500	500

8. Comparative for the Statement of Financial Activities

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

9. Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	500	1,000
	<u>500</u>	<u>1,000</u>

Bolton Community Kitchen
Notes to the Financial Statements Continued
For the year ended 31 December 2023

10. Movement in funds

Unrestricted Funds

	Balance at 01/01/2023 £	Incoming resources £	Outgoing resources £	Balance at 31/12/2023 £
<i>General</i>				
General	16,755	2,093	(16,261)	2,587
	16,755	2,093	(16,261)	2,587

Unrestricted Funds - Previous year

	Balance at 01/01/2022 £	Incoming resources £	Outgoing resources £	Balance at 31/12/2022 £
<i>General</i>				
General	13,751	16,508	(13,504)	16,755
	13,751	16,508	(13,504)	16,755

11. Analysis of net assets between funds

	Net current assets / (liabilities) £	Net Assets £
Unrestricted funds		
<i>General</i>		
General	2,587	2,587
	2,587	2,587

Previous year

	Net current assets / (liabilities) £	Net Assets £
Unrestricted funds		
<i>General</i>		
General	16,755	16,755
	16,755	16,755

Bolton Community Kitchen
Detailed Statement of Financial Activities
For the year ended 31 December 2023

	2023 £	2022 £
INCOME AND ENDOWMENT		
Donations and legacies		
Donations	2,093	16,448
	2,093	16,448
Investments		
Bank interest receivable	-	60
	-	60
Total incoming resources	2,093	16,508
EXPENDITURE		
Raising donations and legacies		
Donations	(7,433)	(7,726)
	(7,433)	(7,726)
Other trading activities		
Fund raising events costs	(7,380)	(4,281)
	(7,380)	(4,281)
SUPPORT COSTS		
Governance costs		
Governance costs	(948)	(997)
Governance costs	(500)	(500)
	(1,448)	(1,497)
Total resources expended	(16,261)	(13,504)
Net Expenditure	(14,168)	3,004