
THE WHOLESOME WAREHOUSE

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2025

THE WHOLESOME WAREHOUSE

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THE WHOLESOME WAREHOUSE

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MAY 2025

Trustees	Mr Mike Britton, Chair Dr Meindert Roger Verheul Mollie Stansfield Nigel Sussex
Charity registered number	1194390
Principal office	28 West Street Storrington West Sussex RH20 4EE
Accountants	Baldwin Scofield Accountancy LLP Chartered Accountants 3 Newhouse Business Centre Old Crawley Road Horsham West Sussex RH12 4RU

THE WHOLESOME WAREHOUSE

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MAY 2025

The Trustees present their annual report together with the financial statements of the The Wholesome Warehouse for the 1 June 2024 to 31 May 2025.

Objectives and activities

• Policies and objectives

The charity's objects are the relief of poverty and financial hardship to persons in the region of West Sussex and to promote social inclusion for the public benefit. The policies adopted in furtherance of these objects are Safeguarding, the Charity's Core Values, Code of Conduct for Volunteers, Security and Privacy, in addition to Role Descriptions and an interview process for volunteers to apply for. There has been no change in these during the year.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Achievements and performance

• Main achievements of the Charity

The Wholesome Warehouse was opened 50 weeks of the year.

In September 2024 we published our first Impact Report including a Recipient Impact Questionnaire with a representative sample of TWW recipients. Since being involved with The Wholesome Warehouse:

- 77% felt they had more hope
- 83% indicated they had more positive connections with people
- Two thirds (67%) said they felt better about themselves
- 80% indicated they had a better quality of life
- 83% said they felt more able to cope
- 80% indicated their home felt more positive and healthier
- Almost half (47%) felt they have more confidence.

Alongside this we published our Theory of Change called 'The Wholesome Journey - From Surviving to Thriving' which is now used to assess where recipients' are in their journey with us. The goal is to take as many to the top stage called Moving On.

The charity's work continues to be largely led by volunteers supported by 4 contracted team members, one of whom was paid every month, and the others on occasion when funds allow.

We converted an old linen storeroom into an office for private meetings. Our core activities of food, friendship and furniture were accessible 50 weeks of the year and facilitated hundreds of hours of volunteering each week including a regular volunteer / community lunch, often twice a week.

Our board of trustees remained stable.

We organised our first Supper and Stories Donor event at the end of the financial year which resulted in two significant donations of support for our new Family Days Out initiative which involved 4 days in August (one per week) at different locations and a 5th outing to a light trail before Christmas, operated by the Founder's business. We also hosted our first Business Fundraiser, inviting small businesspeople from the area to introduce them to our work.

Finally we implemented a new management accounts 'budget' tracking framework using Xero's Tracking Categories for income and expenditure to allow us to have better oversight of our finances.

THE WHOLESOME WAREHOUSE

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MAY 2025

Achievements and performance (continued)

- **Key performance indicators**

Performance Data

Number of recipient households supported between 2020 and End of May 2025– 470
No of people supported in same timeframe 1200 including 500 children)

Referrals

Number of online referrals – 94
Number of successful referrals – 62
Number of referrers added to database - 52

Food

No of households supported with food – 113
Number of people supported with food – 313 (includes 153 children)
Average No of food boxes packed and delivered / week - 45
Total number of chilled food portions given – 2,000+
No of food deliveries – 2,250

Furniture

No of furniture recipient households – 110
Number of recipients impacted by furniture donations – 574 (incl 305 children)
No of furniture donations - 208
No of collections from donors - 142
No of deliveries to recipients – 186

Financial donors

Total number of private donors - 73
Number of institutional, corporate or trust donor – 19
Number of grants made to recipients - 56

Time Givers (Volunteers)

No of new time givers in the year – 25
Av number of time givers per week - 30

Financial review

- **Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

- **Reserves policy**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

THE WHOLESOME WAREHOUSE

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MAY 2025

• Principal risks and uncertainties

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

Structure, governance and management

• Constitution

The Wholesome Warehouse is a registered charity, number 1194390, and is constituted under a CIO Foundation constitution.

• Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the CIO Foundation constitution.

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 & 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 its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and 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 CIO Foundation constitution. 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.

Approved by order of the members of the board of Trustees on 20 March 2026 and signed on their behalf by:

Mr Mike Britton
(Chair of Trustees)

THE WHOLESOME WAREHOUSE

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MAY 2025

Independent examiner's report to the Trustees of The Wholesome Warehouse ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 May 2025.

Responsibilities and basis of report

As the Trustees of the Charity 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 the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with 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) 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 been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:

Dated: 20 March 2026

Nicholas M Baldwin

BA(Econ) FCA DChA

Baldwin Scofield Accountancy LLP

Chartered Accountants

3 Newhouse Business Centre

Old Crawley Road

Horsham

West Sussex

RH12 4RU

THE WHOLESOME WAREHOUSE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MAY 2025

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations and legacies	3	70,382	76,181	146,563	131,671
Charitable activities	4	10,557	-	10,557	7,327
Other trading activities	5	5,333	-	5,333	-
Investments	6	-	-	-	8
Other income	7	131	-	131	2,974
Total income		86,403	76,181	162,584	141,980
Expenditure on:					
Raising funds		2,852	-	2,852	1,588
Charitable activities	9	66,249	67,348	133,597	149,211
Total expenditure		69,101	67,348	136,449	150,799
Net income/(expenditure)		17,302	8,833	26,135	(8,819)
Transfers between funds	17	(2,694)	2,694	-	-
Net movement in funds		14,608	11,527	26,135	(8,819)
Reconciliation of funds:					
Total funds brought forward		19,175	1,653	20,828	29,647
Net movement in funds		14,608	11,527	26,135	(8,819)
Total funds carried forward		33,783	13,180	46,963	20,828

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 8 to 21 form part of these financial statements.

THE WHOLESOME WAREHOUSE

BALANCE SHEET AS AT 31 MAY 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	13	15,526	1,555
Current assets			
Debtors	14	7,256	2,056
Cash at bank and in hand		31,265	22,494
		<u>38,521</u>	<u>24,550</u>
Current liabilities			
Creditors: amounts falling due within one year	15	(7,084)	(5,277)
Net current assets		<u>31,437</u>	<u>19,273</u>
Total net assets		<u><u>46,963</u></u>	<u><u>20,828</u></u>
Charity funds			
Restricted funds	17	13,180	1,653
Unrestricted funds	17	33,783	19,175
Total funds		<u><u>46,963</u></u>	<u><u>20,828</u></u>

The financial statements were approved and authorised for issue by the Trustees on 20 March 2026 and signed on their behalf by:

Mr Mike Britton
(Chair of Trustees)

The notes on pages 8 to 21 form part of these financial statements.

THE WHOLESOME WAREHOUSE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2025

1. General information

The Wholesome Warehouse is a charitable incorporated organisation registered with the Charity Commission in England & Wales.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and 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 Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Wholesome Warehouse 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.

2.2 Income

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.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the Charity's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

THE WHOLESOME WAREHOUSE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2025

2. Accounting policies (continued)

2.3 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. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.4 Interest receivable

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 institution with whom the funds are deposited.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Motor vehicles	-	25%
Fixtures and fittings	-	25%

2.6 Debtors

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

THE WHOLESOME WAREHOUSE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2025

2. Accounting policies (continued)

2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.9 Financial instruments

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

2.10 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Donations	70,382	72,491	142,873
Grants	-	3,690	3,690
	70,382	76,181	146,563

THE WHOLESOME WAREHOUSE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2025

3. Income from donations and legacies (continued)

	<i>Unrestricted funds 2024 £</i>	<i>Restricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Donations	47,065	44,495	91,560
Grants	5,938	34,173	40,111
	<u>53,003</u>	<u>78,668</u>	<u>131,671</u>

4. Income from charitable activities

	Unrestricted funds 2025 £	Total funds 2025 £
Income from charitable activities - Utilities recharges	10,557	10,557

	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Income from charitable activities - Utilities recharges	7,327	7,327

5. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Fundraising	4,713	4,713	-

THE WHOLESOME WAREHOUSE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2025

5. Income from other trading activities (continued)

Income from non charitable trading activities

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Product sales	620	620	-

6. Investment income

		Total funds 2025 £
	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Investment income - bank interest	8	8

7. Other incoming resources

	Unrestricted funds 2025 £	Total funds 2025 £
Other incoming resources - parking	131	131

	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Other income	2,581	2,581
Other incoming resources - parking	393	393
	<u>2,974</u>	<u>2,974</u>

THE WHOLESOME WAREHOUSE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2025

8. Analysis of grants

	Restricted grants 2025 £	Donations to projects 2025 £	Total funds 2025 £
Grants and donations made	5,202	29,927	35,129

	<i>Restricted grants 2024 £</i>	<i>Donations to projects 2024 £</i>	<i>Total funds 2024 £</i>
Grants and donations made	43,731	25,672	69,403

9. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Direct costs - Charitable activities	66,249	67,348	133,597

	<i>Unrestricted funds 2024 £</i>	<i>Restricted funds 2024 £</i>	<i>Total 2024 £</i>
Direct costs - Charitable activities	55,985	93,226	149,211

THE WHOLESOME WAREHOUSE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2025

10. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Grant funding of activities 2025 £	Support costs 2025 £	Total funds 2025 £
Direct costs	71,967	35,129	26,501	133,597

	Activities undertaken directly 2024 £	Grant funding of activities 2024 £	Support costs 2024 £	Total funds 2024 £
Direct costs	69,309	69,403	10,499	149,211

THE WHOLESOME WAREHOUSE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2025

10. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Total funds 2025 £	<i>Total funds 2024 £</i>
Rent	42,005	42,000
Electricity	15,378	12,820
Insurance, water and waste disposal	1,981	3,549
Safeguarding costs	229	3,962
Motor expenses	2,826	981
Maintenance and repairs	1,137	573
Subscriptions	2,572	2,426
Telephone	642	947
Packaging, stationery and postage	621	511
General warehouse costs	760	252
Volunteer lunches	2,057	660
Training	73	36
Miscellaneous expenses	649	454
Cleaning	40	138
Other hospitality costs	877	-
Other services costs	120	-
	71,967	69,309

Analysis of support costs

	Total funds 2025 £	<i>Total funds 2024 £</i>
Paid team costs	18,719	7,115
Bank fees	472	231
Governance costs	7,310	3,153
	26,501	10,499

THE WHOLESOME WAREHOUSE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2025

11. Independent examiner's remuneration

	2025 £	2024 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	2,100	2,160

12. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 May 2025, no Trustee expenses have been incurred (2024 - £NIL).

13. Tangible fixed assets

	Motor vehicles £	Fixtures and fittings £	Total £
Cost or valuation			
At 1 June 2024	3,295	901	4,196
Additions	15,000	489	15,489
At 31 May 2025	18,295	1,390	19,685
Depreciation			
At 1 June 2024	2,471	169	2,640
Charge for the year	1,286	233	1,519
At 31 May 2025	3,757	402	4,159
Net book value			
At 31 May 2025	14,538	988	15,526
At 31 May 2024	824	732	1,556

THE WHOLESOME WAREHOUSE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2025

14. Debtors

	2025 £	2024 £
Due within one year		
Trade debtors	1,287	1,021
Other debtors	80	-
Tax recoverable	5,889	1,035
	<u>7,256</u>	<u>2,056</u>

15. Creditors: Amounts falling due within one year

	2025 £	2024 £
Trade creditors	5,917	3,477
Accruals and deferred income	1,167	1,800
	<u>7,084</u>	<u>5,277</u>

16. Financial instruments

	2025 £	2024 £
Financial assets		
Financial assets measured at fair value through income and expenditure	<u>31,265</u>	<u>22,494</u>

Financial assets measured at fair value through income and expenditure comprise bank balances.

THE WHOLESOME WAREHOUSE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2025

17. Statement of funds

Statement of funds - current year

	Balance at 1 June 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 May 2025 £
Unrestricted funds					
General fund	19,175	86,403	(69,101)	(2,694)	33,783
Restricted funds					
Food	-	2,846	(2,806)	-	40
Acs 4:35	-	1,250	(800)	-	450
HDC White goods	250	-	-	-	250
NISA	127	-	(243)	116	-
Bowerman	-	-	(57)	57	-
Motor vehicles	-	10,000	-	-	10,000
Professional Services	-	14,500	(16,877)	2,377	-
CoOp Community	1,276	-	(1,315)	39	-
Other	-	1,085	(1,035)	-	50
Rent	-	42,000	(42,005)	5	-
Restricted activities	-	2,000	-	-	2,000
Buildings projects	-	2,000	(1,610)	-	390
Decluttering services	-	500	(600)	100	-
	1,653	76,181	(67,348)	2,694	13,180
Total of funds	20,828	162,584	(136,449)	-	46,963

THE WHOLESOME WAREHOUSE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2025

17. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 June 2023</i> £	<i>Income</i> £	<i>Expenditure</i> £	<i>Transfers in/out</i> £	<i>Balance at 31 May 2024</i> £
Unrestricted funds					
General fund	13,629	63,312	(57,573)	(193)	19,175
Restricted funds					
Food	(215)	6,379	(6,379)	215	-
Acs 4:35	-	3,125	(3,125)	-	-
Jericho	10,000	-	(10,000)	-	-
Groundwork One Stop	(129)	250	(250)	129	-
HDC Winter fuel	470	-	(470)	-	-
HDC White goods	500	-	(250)	-	250
NISA	241	1,292	(1,406)	-	127
Electrics project	5,000	-	(5,000)	-	-
Professional services	151	-	-	(151)	-
HDC Household support	-	5,000	(5,000)	-	-
Bowerman	-	2,500	(2,500)	-	-
Motor vehicles	-	2,500	(2,500)	-	-
Professional Services	-	11,992	(11,992)	-	-
CoOp Community	-	1,450	(174)	-	1,276
Other	-	2,180	(2,180)	-	-
Rent	-	42,000	(42,000)	-	-
	16,018	78,668	(93,226)	193	1,653
Total of funds					
	29,647	141,980	(150,799)	-	20,828

THE WHOLESOME WAREHOUSE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2025

18. Summary of funds

Summary of funds - current year

	Balance at 1 June 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 May 2025 £
General funds	19,175	86,403	(69,101)	(2,694)	33,783
Restricted funds	1,653	76,181	(67,348)	2,694	13,180
	<u>20,828</u>	<u>162,584</u>	<u>(136,449)</u>	<u>-</u>	<u>46,963</u>

Summary of funds - prior year

	Balance at 1 June 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 May 2024 £
General funds	13,629	63,312	(57,573)	(193)	19,175
Restricted funds	16,018	78,668	(93,226)	193	1,653
	<u>29,647</u>	<u>141,980</u>	<u>(150,799)</u>	<u>-</u>	<u>20,828</u>

19. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	15,526	-	15,526
Current assets	25,341	13,180	38,521
Creditors due within one year	(7,084)	-	(7,084)
Total	<u>33,783</u>	<u>13,180</u>	<u>46,963</u>

THE WHOLESOME WAREHOUSE

NOTES TO THE FINANCIAL STATEMENTS
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19. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2024 £</i>	<i>Restricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Tangible fixed assets	1,555	-	1,555
Current assets	22,897	1,653	24,550
Creditors due within one year	(5,277)	-	(5,277)
Total	19,175	1,653	20,828