

Charity number: 1159276

Shop & Donate

Trustees' report and financial statements

for the year ended 31 August 2023

Shop & Donate

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Shop & Donate

Legal and administrative information

Information about the charity's legal and administrative details.

For the year to 31 August 2024

Charity number 1159276

For the year to 31 August 2024

Registered office
Peabody Hall, Fulham Estate
Lillie Road
London
SW6 1UH

Trustees
Sarah Horseman
Sophia Juma
Iram Sheikh

Accountants
KAMP ACCOUNTANT LTD
Falcon House
257 Burlington Road
New Malden
Surrey KT3 4NE

Bankers
CAF Bank
25 Kings Hill Avenue
Kings Hill
West Malling, Kent
ME19 4JQ

Shop & Donate

Report of the trustees (incorporating the directors' report) for the year ended 31 August 2023

The trustees present their report and the financial statements for the year ended 31 August 2023. The trustees, who are also directors of Shop & Donate CIO for company law and who served during the year and up to the date of this report, are set out on page 1.

Structure, governance and management

Shop & Donate CIO is a registered charity and is governed by its own constitution. The operational management of the organisation's day to day activities are delegated to trustees.

Objectives and activities

The main object of the Company is:

To relieve food poverty in Westminster by providing low-cost healthy, nutritious food to individuals in need, or foodbanks also working to relieve poverty. We also work to further or benefit the residents of The City of Westminster Borough and the neighbourhood, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the objective of improving the conditions of life for the residents.

Other aims are to protect and preserve the environment for the public benefit by the use of surplus food waste and household goods, to relief financial hardship among people living or working in The City of Westminster Borough by providing such persons with reduced cost food and household goods which they could not otherwise afford through lack of means, and to promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society by creating community spaces and activities.

For the purpose of this clause 'socially excluded' means being excluded from society, or parts of society, as a result of one or more of the following factors: unemployment; financial hardship; youth or old age; ill health (physical or mental); substance abuse or dependency including alcohol and drugs; discrimination on the grounds of sex, race, disability, ethnic origin, religion, belief, creed, sexual orientation or gender re-assignment; poor educational or skills attainment; relationship and family breakdown; poor housing (that is housing that does not meet basic habitable standards; crime (either as a victim of crime or as an offender rehabilitating into society).

We also act as a resource for young people up to the age of 25 living in The City of Westminster Borough by providing advice and assistance and organising programmes of physical, educational and other activities as a means of:

- (a) advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals;
- (b) relieving unemployment.
- (c) providing recreational and leisure time activity in the interests of social welfare for people living in the area of benefit who have need by reason of their youth, age, infirmity or disability, poverty or social and economic circumstances with a view to improving the conditions of life of such persons.

Another aim of ours is to develop the capacity and skills of the members of the socially and economically disadvantaged community of The City of Westminster Borough in such a way that they are better able to identify, and help meet, their needs and to participate more fully in society

Shop & Donate

Report of the trustees (incorporating the directors' report) for the year ended 31 August 2023

Achievements and performance

There was a deficit during the current year of £148. Focus is to maintain and where possible to increase donation receipts.

We also helped impoverished and disadvantaged families, those unemployed or on low income and those with disabilities who may struggle to do shopping. We also supplied a large number of food to food banks to local communities all across London as well as partnering with local food providers in order to reach out to the largest amount of people. We also delivered food and flowers to several hospitals over several months, boosting morale and energy for staff who may not have time to go shopping themselves.

Statement of trustees' responsibilities

The trustees (who are also directors of Shop & Donate CIO for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law 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 charitable Company and of the incoming resources and application of resources, including the income and expenditure, of the charitable Company 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 in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable Company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable Company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Shop & Donate

Report of the trustees (incorporating the directors' report) for the year ended 31 August 2023

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

On behalf of the Trustees

Sarah Horseman

Trustee



Date:

28/8/24

Shop & Donate

Independent examiner's report to the trustees on the unaudited financial statements of Shop & Donate.

I report on the accounts of Shop & Donate for the year ended 31 August 2023 set out on pages 2 to 11.

Respective responsibilities of trustees and independent examiner

The charity's trustees (who are also the directors of the Company for purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the Act), as amended by section 28 of the Charities Act 2006 and that an independent examination is needed. It is my responsibility to examine the accounts under section 43(3)(a) of the Act, as amended; to follow the procedures laid down in the General Directions given by the Charity Commission under section 43(7)(b) of the Act, as amended; and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

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 in the statement below.

Independent examiner's statement

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

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

- to keep proper accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).
- have not been met; or

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

.....
MASOOD SHAHID

Chartered Certified Accountant

Independent examiner

Falcon House
257 Burlington Road
New Malden
Surrey KT3 4NE

Shop & Donate

Income and expenditure account

For the year ended 31 August 2023

	2023	2022
Notes	£	£
Income		
Operating expenditure	1,573	13,935
	(2,062)	(13,594)
Operating surplus/(deficit)		
Other income	(489)	341
Interest receivable and similar income		
Interest payable and similar charges		
Retained surplus/(deficit) for the financial year		
	(489)	341

The notes on pages 8 to 11 form an integral part of these financial statements.

Shop & Donate

Balance sheet

as at 31 August 2023

	Notes	2023	2022
		£	£
Current assets			
Debtors	6	315	935
Cash at bank and in hand		17	25
		<u> </u>	<u> </u>
			960
Creditors: amounts falling due within one year	7	(480)	(480)
		<u> </u>	<u> </u>
Net current assets			
Net assets		<u> </u>	<u> </u>
		(148)	341
Funds			
Unrestricted income funds		<u> </u>	<u> </u>
		(148)	341
Total funds		<u> </u>	<u> </u>
		(148)	341

The Balance Sheet continues on the following page.

The notes on pages 8 to 11 form an integral part of these financial statements.

Shop & Donate

Balance sheet (continued)

Trustees statements required by the Companies Act 2006 for the year ended 31 August 2023

In approving these financial statements as trustees of the Company, we hereby confirm:

- (a) that for the year stated above, the Company was entitled to the exemption conferred by section 477 of the Companies Act 2006;
- (b) that no notice has been deposited at the registered office of the Company pursuant to section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 31 August 2023.
- (c) that we acknowledge our responsibilities for:
 - (1) ensuring that the Company keeps proper accounting records which comply with section 386 of the Companies Act 2006, and
 - (2) preparing financial statements which give a true and fair view of the state of affairs of the Company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of sections 394 and 395, and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the Company.

These financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the board on

and signed on its behalf by

Sarah Horseman

Trustee

The notes on pages 8 to 11 form an integral part of these financial statements.

Shop & Donate

Notes to financial statements for the year ended 31 August 2023

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005) and the Companies Act 2006.

1.2. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant. Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included. Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

Income from investments is included in the year in which it is receivable.

1.3. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop. Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

Shop & Donate

Notes to financial statements for the year ended 31 August 2023

2. Voluntary income

	2023	2022
	Total	Total
	£	£
Donations	539	13,935
Grants receivable	1,034	
	<u>1,573</u>	<u>13,935</u>
Donations and gifts		
Donations	1,573	13,935
	<u>1,573</u>	<u>13,935</u>

3. Investment income

	2023	2022
	Total	Total
	£	£
Other interest receivable	-	-
	<u>-</u>	<u>-</u>

Shop & Donate

Notes to financial statements for the year ended 31 August 2023

4. Employees

Employment costs	2023 £	2022 £
Wages and salaries	-	600
Social security costs	-	-
Pension costs	-	-
Other costs	-	-
	<u>-</u>	<u>600</u>

No employee received emoluments of more than £60,000 (2022 : None).

Other pension costs above represents the total operating charge included in resources expended in the statement of financial activities and does not include amounts included in other finance cost and other recognised gains and losses.

Number of employees

The average monthly numbers of employees (including the trustees) during the year, calculated on the basis of full time equivalents, was as follows:

2023 Number	2022 Number
	1

5. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

6. Debtors

	2023 £	2022 £
Other debtors	315	935

Shop & Donate

Notes to financial statements for the year ended 31 August 2023

7. Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxes and social security	480	480
Accruals and deferred income	<u>480</u>	<u>480</u>

8. Unrestricted funds

	At 01 September 2022 £	Incoming resources £	Outgoing resources £	At 31 August 2023 £
Unrestricted Fund	<u>341</u>	<u>1,573</u>	<u>(2,062)</u>	<u>(148)</u>

Shop & Donate

Continued statement of Financial Position

For the year ended 31 August 2013

The following pages do not form part of the statutory accounts.

Accounting policies

Notes to the accounts

Directors' report

Chairman's report

Company report

Environmental report

Human resources report

Report on the company's environmental policy

Report on the company's social policy

Shop & Donate

Detailed statement of financial activities

For the year ended 31 August 2023

	2023 £	2022 £
Incoming resources		
Incoming resources from generating funds:		
<i>Voluntary income</i>		
Donations	1,573	13,935
Grants receivable		
	1,573	13,935
<i>Investment income</i>		
Other interest receivable		
Total incoming resources from generating funds	<u>1,573</u>	<u>13,935</u>
—		
Total incoming resources	<u>1,573</u>	<u>13,935</u>

Shop & Donate

Detailed statement of financial activities

For the year ended 31 August 2023

	2023 £	2022 £
<i>Support costs</i>		
Support - advertising	30.00	150.00
Support - Courier		28.70
Support - Fuel	15.00	24.50
Support - General purchase	451.36	4,284.97
Support - Establishment - Light & heat		
Support - Establishment - Repairs & maintenance		
Support - Establishment - Insurance	253.78	379.33
Support - Self-storage		279.48
Support - Events		700.00
Support - Meal	3.60	1879.99
Support - Other motor & travelling expenses	19.30	335.95
Support - Financial support		916.42
Support - Books & Seminars		
Support - Salary		600.00
Support - Office expenses - Telephone	179.95	403.96
Support - Office expenses -Printing & Stationery	84.43	262.31
Support - Adhoc Support		
Subscription	17.98	39.95
Rent		650.00
External License	466.60	17.70
Shipping		1383.57
Support - IT & Hosting		648.35
	<u>1,522</u>	<u>12,985.18</u>
Total fundraising trading		
cost of goods sold and other costs	1,522	12,985.18
Total costs of generating funds	1,522	12,985.18

Shop & Donate

Detailed statement of financial activities

For the year ended 31 August 2023

	2023	2022
	£	£
Charitable activities		
Governance costs		
<i>Support costs</i>		
Professional fee	-	-
Support - Professional - Accountancy fees	480	480
Bank Charge	60	129
	540	609
Total governance costs	540	609
Net incoming/(outgoing) resources for the year	<u>2,062</u>	13,594.18

Charity number: 1159276

Shop & Donate

Trustees' report and financial statements

for the year ended 31 August 2023

Shop & Donate

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Legal and administrative information

Charity number 1159276

Registered office

Charity number 1159276

Registered office

Peabody Hall, Fulham Estate
Lillie Road
London
SW6 1UH

Trustees

Sarah Horseman
Sophia Juma
Iram Sheikh

Accountants

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Shop & Donate

Report of the trustees (incorporating the directors' report) for the year ended 31 August 2023

The trustees present their report and the financial statements for the year ended 31 August 2023. The trustees, who are also directors of Shop & Donate CIO for company law and who served during the year and up to the date of this report, are set out on page 1.

Structure, governance and management

Shop & Donate CIO is a registered charity and is governed by its own constitution. The operational management of the organisation's day to day activities are delegated to trustees.

Objectives and activities

The main object of the Company is:

To relieve food poverty in Westminster by providing low-cost healthy, nutritious food to individuals in need, or foodbanks also working to relieve poverty. We also work to further or benefit the residents of The City of Westminster Borough and the neighbourhood, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the objective of improving the conditions of life for the residents.

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For the purpose of this clause 'socially excluded' means being excluded from society, or parts of society, as a result of one or more of the following factors: unemployment; financial hardship; youth or old age; ill health (physical or mental); substance abuse or dependency including alcohol and drugs; discrimination on the grounds of sex, race, disability, ethnic origin, religion, belief, creed, sexual orientation or gender re-assignment; poor educational or skills attainment; relationship and family breakdown; poor housing (that is housing that does not meet basic habitable standards; crime (either as a victim of crime or as an offender rehabilitating into society).

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- (a) advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals;
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- (c) providing recreational and leisure time activity in the interests of social welfare for people living in the area of benefit who have need by reason of their youth, age, infirmity or disability, poverty or social and economic circumstances with a view to improving the conditions of life of such persons.

Another aim of ours is to develop the capacity and skills of the members of the socially and economically disadvantaged community of The City of Westminster Borough in such a way that they are better able to identify, and help meet, their needs and to participate more fully in society

Shop & Donate

Report of the trustees (incorporating the directors' report) for the year ended 31 August 2023

Achievements and performance

There was a deficit during the current year of £148. Focus is to maintain and where possible to increase donation receipts.

We also helped impoverished and disadvantaged families, those unemployed or on low income and those with disabilities who may struggle to do shopping. We also supplied a large number of food to food banks to local communities all across London as well as partnering with local food providers in order to reach out to the largest amount of people. We also delivered food and flowers to several hospitals over several months, boosting morale and energy for staff who may not have time to go shopping themselves.

Statement of trustees' responsibilities

The trustees (who are also directors of Shop & Donate CIO for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law 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 charitable Company and of the incoming resources and application of resources, including the income and expenditure, of the charitable Company 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 in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable Company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable Company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Shop & Donate

Report of the trustees (incorporating the directors' report) for the year ended 31 August 2023

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

On behalf of the Trustees

Sarah Horseman

Trustee



Date:

28/8/24

Shop & Donate

Independent examiner's report to the trustees on the unaudited financial statements of Shop & Donate.

I report on the accounts of Shop & Donate for the year ended 31 August 2023 set out on pages 2 to 11.

Respective responsibilities of trustees and independent examiner

The charity's trustees (who are also the directors of the Company for purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the Act), as amended by section 28 of the Charities Act 2006 and that an independent examination is needed. It is my responsibility to examine the accounts under section 43(3)(a) of the Act, as amended; to follow the procedures laid down in the General Directions given by the Charity Commission under section 43(7)(b) of the Act, as amended; and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

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 in the statement below.

Independent examiner's statement

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

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

- to keep proper accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).
- have not been met; or

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

.....
MASOOD SHAHID

Chartered Certified Accountant

Independent examiner

Falcon House
257 Burlington Road
New Malden
Surrey KT3 4NE

Shop & Donate

Income and expenditure account

For the year ended 31 August 2023

	Notes	2023 £	2022 £
Income			
Operating expenditure		1,573	13,935
		(2,062)	(13,594)
Operating surplus/(deficit)			
Other income		(489)	341
Interest receivable and similar income			
Interest payable and similar charges			
Retained surplus/(deficit) for the financial year		(489)	341

The notes on pages 8 to 11 form an integral part of these financial statements.

Shop & Donate

Balance sheet

as at 31 August 2023

	Notes	2023	2022
		£	£
Current assets			
Debtors	6	315	935
Cash at bank and in hand		17	25
		<u> </u>	<u> </u>
			960
Creditors: amounts falling due within one year	7	(480)	(480)
		<u> </u>	<u> </u>
Net current assets			
Net assets		<u> </u>	<u> </u>
		(148)	341
Funds			
Unrestricted income funds		<u> </u>	<u> </u>
		(148)	341
Total funds		<u> </u>	<u> </u>
		(148)	341

The Balance Sheet continues on the following page.

The notes on pages 8 to 11 form an integral part of these financial statements.

Shop & Donate

Balance sheet (continued)

Trustees statements required by the Companies Act 2006 for the year ended 31 August 2023

In approving these financial statements as trustees of the Company, we hereby confirm:

- (a) that for the year stated above, the Company was entitled to the exemption conferred by section 477 of the Companies Act 2006 ;
- (b) that no notice has been deposited at the registered office of the Company pursuant to section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 31 August 2023.
- (c) that we acknowledge our responsibilities for:
 - (1) ensuring that the Company keeps proper accounting records which comply with section 386 of the Companies Act 2006, and
 - (2) preparing financial statements which give a true and fair view of the state of affairs of the Company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of sections 394 and 395, and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the Company.

These financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the board on

and signed on its behalf by

Sarah Horseman

Trustee

The notes on pages 8 to 11 form an integral part of these financial statements.

Shop & Donate

Notes to financial statements for the year ended 31 August 2023

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005) and the Companies Act 2006.

1.2. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant. Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included. Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

Income from investments is included in the year in which it is receivable.

1.3. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop. Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

Shop & Donate

Notes to financial statements for the year ended 31 August 2023

2. Voluntary income

	2023	2022
	Total	Total
	£	£
Donations	539	13,935
Grants receivable	1,034	
	<u>1,573</u>	<u>13,935</u>
Donations and gifts		
Donations	1,573	13,935
	<u>1,573</u>	<u>13,935</u>

3. Investment income

	2023	2022
	Total	Total
	£	£
Other interest receivable	-	-
	<u>-</u>	<u>-</u>

Shop & Donate

Notes to financial statements for the year ended 31 August 2023

4. Employees

Employment costs

	2023	2022
	£	£
Wages and salaries	-	600
Social security costs	-	-
Pension costs	-	-
Other costs	-	-
	<u>-</u>	<u>600</u>

No employee received emoluments of more than £60,000 (2022 : None).

Other pension costs above represents the total operating charge included in resources expended in the statement of financial activities and does not include amounts included in other finance cost and other recognised gains and losses.

Number of employees

The average monthly numbers of employees (including the trustees) during the year, calculated on the basis of full time equivalents, was as follows:

2023	2022
Number	Number
	1

5. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

6. Debtors

	2023	2022
	£	£
Other debtors	315	935

Shop & Donate

Notes to financial statements for the year ended 31 August 2023

7. Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxes and social security	480	480
Accruals and deferred income	<u>480</u>	<u>480</u>

8. Unrestricted funds

	At 01 September 2022 £	Incoming resources £	Outgoing resources £	At 31 August 2023 £
Unrestricted Fund	<u>341</u>	<u>1,573</u>	<u>(2,062)</u>	<u>(148)</u>

Shop & Donate

Continued statement of Financial Position

For the year ended 31 August 2013

The following pages do not form part of the statutory accounts.

Accounting policies

Notes to the accounts

Directors' report

Chairman's report

Company report

Environmental report

Human resources report

Report on the company's environmental policy

Report on the company's social policy

Shop & Donate

Detailed statement of financial activities

For the year ended 31 August 2023

	2023 £	2022 £
Incoming resources		
Incoming resources from generating funds:		
<i>Voluntary income</i>		
Donations	1,573	13,935
Grants receivable		
	1,573	13,935
<i>Investment income</i>		
Other interest receivable		
Total incoming resources from generating funds	<u>1,573</u>	<u>13,935</u>
—		
Total incoming resources	<u>1,573</u>	<u>13,935</u>

Shop & Donate

Detailed statement of financial activities

For the year ended 31 August 2023

	2023 £	2022 £
<i>Support costs</i>		
Support - advertising	30.00	150.00
Support - Courier		28.70
Support - Fuel	15.00	24.50
Support - General purchase	451.36	4,284.97
Support - Establishment - Light & heat		
Support - Establishment - Repairs & maintenance		
Support - Establishment - Insurance	253.78	379.33
Support - Self-storage		279.48
Support - Events		700.00
Support - Meal	3.60	1879.99
Support - Other motor & travelling expenses	19.30	335.95
Support - Financial support		916.42
Support - Books & Seminars		
Support - Salary		600.00
Support - Office expenses - Telephone	179.95	403.96
Support - Office expenses -Printing & Stationery	84.43	262.31
Support - Adhoc Support		
Subscription	17.98	39.95
Rent		650.00
External License	466.60	17.70
Shipping		1383.57
Support - IT & Hosting		648.35
	<u>1,522</u>	<u>12,985.18</u>
Total fundraising trading		
cost of goods sold and other costs	1,522	12,985.18
Total costs of generating funds	1,522	12,985.18

Shop & Donate

Detailed statement of financial activities

For the year ended 31 August 2023

	2023 £	2022 £
Charitable activities		
Governance costs		
<i>Support costs</i>		
Professional fee	-	-
Support - Professional - Accountancy fees	480	480
Bank Charge	60	129
	540	609
Total governance costs	540	609
Net incoming/(outgoing) resources for the year	<u>2,062</u>	13,594.18