

COMMUNITIES FOOD AND WELLBEING HUB

CIO Annual Report
for the Financial Year
Ended

31st October 2022

Communities Food and Wellbeing Hub CIO

The Board of Trustees' Report for the year ended 31st October 2022

Acknowledgements

On behalf of Communities Food and Wellbeing Hub CIO, the Board of Trustees would like to take this opportunity to express their sincere thanks to each and every one of our founders, families, individuals, volunteers, health and various professionals, sponsors, grant donors, institutions, centres and communities that have encouraged and supported Communities Food and Wellbeing Hub CIO throughout our first year of operation.

The feedback from the community has been incredibly positive and we will continue to support school families, the over 50s, individuals struggling through the impacts that the cost of living challenge has on food security, emotional wellbeing and inequalities health through 2023.

Below is a sample of some of impact responses to our school holiday hunger packages, food-health-wellbeing programmes, over 65s socials, allotment socials through this year:

“Just to say an enormous thank you for the incredible food bags that came this week. Unfortunately, I was not in school on Wednesday so didn't see them arrive. However, I did see lots of them leaving with children yesterday. A number of the children were very keen to show me what was in their bag. On behalf of the children their families and the school, my heartfelt thanks. Your act of kindness and generosity will be of great benefit to those families over the coming weeks.” - Head Teacher, Netherhall School

New College

“Once again I can't thank you enough for your kind donation of 50 food packages for our families these will have such an impact on helping to get them through the holiday period.” - Bernie (Wellbeing Officer)

“Parents have been absolutely been blown away by the contents of the food packages I have had one in tears as she said she hasn't seen so much food in her cupboards for weeks. Another couldn't believe it was halal so her and her family could enjoy all of it.” - Bernie (Wellbeing Officer)

‘Thank you thank you, you will never know the difference this food package has made to our lives.’ - Parent

“WOW now I can spend more on my gas to keep the house warm.” - Parent

City of Sanctuary

“We delivered your wonderful food packages today and our families were overjoyed.” - Maggie (volunteer)

“Thank you so much for delivering this food, and a Big Big thank you to them. After a long time I have received it such nice food” - a Parent

Thank you so much for the food - Parent

Avenue Primary

“This will help so much with the Christmas break coming. Times are hard.” - Parent

“ This is an amazing thing you are doing! Thank you” - Parent

Netherhall School

“Thank you for including us again with these fantastic support packages. Our families were extremely grateful for the support.” - Joanne (Wellbeing Officer)

‘The care and organisation that has gone into the packages has been amazing. The food items have been well thought out and include really useful essentials alongside some treats that were a wonderful surprise! Different food tolerances have been catered for alongside offering foods for different cultures – this must have complicated the process for the charity but has made the packages feel really personalised. The feedback from families has been overwhelmingly positive, they have been so thankful and have expressed how much of a difference it will make to their families over the holidays.’ - Joanne (Wellbeing Officer)

Feedback to Food & Wellbeing programme cycles Loughborough

‘I've learned about what foods I can and can't eat, the acceptable range of my blood pressure and how to save money on food and things for the home, I would definitely come back again, I've become comfortable around the small group I was in and I'm sad that it's over.’

‘The programme has strengthened my knowledge regarding my health concerns. I found the meetings to be beneficial, not just for me, I can also pass on some of the information and contacts to others who could be of benefit.’

‘I realise that it takes a while to improve personal health and it is important to persevere. I am gradually improving my health due to changes I have made and continue to make.’

‘I have learned what food I can have and what I should stay away from or eat in moderation, where to go for good deals and cheap food on a budget.’

‘I'm not healthy and now is the time to change. Monitoring blood pressure regularly, monitoring thirst and blood sugar. Increase healthy eating and walk more. Meditate and sleep better.’

‘I'm very grateful for the help. Recipes printed and necessary food provided has been extremely helpful. Thank you’

'It was wonderful to have a GP to be able to ask questions as when I go for my annual review there isn't time for questions. Social Prescribing team, good to know who they are and what they can do.'

Awards

During the year under review, Communities Food and Wellbeing Hub CIO received a certificate of appreciation and thanks, which was presented by Lord Mayor of Leicester Councillor Deepak Bajaj in March 2022.

Our founder and community wellbeing programmes' developer, Dr Annette Kenningham, received the High Sheriff of Leicestershire Award in recognition of great and valuable services to the community 2021/22.

Future plans

Moving into 2023 -24, Communities Food and Wellbeing Hub CIO is extremely thankful to have been awarded restricted grants totalling £156,256 including Getting Help Into Neighbourhoods Grant, Neighbourhood Mental Health Prevention and Resilience Grant, Reaching People Grant, SHIRE grant, National Gardening Scheme, Rotary Club of Leicester, Barchester Foundation grant and Groundworks grants. These funds will be used to continue delivering programmes of food, health and wellbeing security, social and wellbeing programmes for the over 50s population, create a wellbeing allotment with De Montfort University and work in partnership with Bridge Street Medical Practice in the provision of a community digital health and wellbeing resource.

These and the positive impact articulated by our guests, volunteers and communities of what they have learnt, skills developed and their passion to contribute to the positive experience of their wider community, is what has demonstrated that Communities Food and Wellbeing Hub is adding value.

Thank you once again to all our stakeholders, volunteers, employees, donors and individual contributors for your continued support.

Brandon Accountancy

Suite 2, The Koco Building
The Arches, Spon End
Coventry CV1 3JQ
Telephone: 024 76 674333
Email: jbrandon28@aol.com

COMMUNITIES FOOD & WELLBEING HUB Financial Statement for the Year Ended 31st October 2022

Registered Charity No. 1196232

CONTENTS	PAGE
Legal and Administrative Information	1
Trustees Report	2 - 3
Examiners' Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 - 9

COMMUNITIES FOOD & WELLBEING HUB

Legal and Administrative Information for the Year Ended 31st October 2022

Trustees:	Orlanzo Cole Annette Kenningham Vincent Halliday Maxwell Williams Derek Rawle
Registered Office:	Fearon Hall Community Association Fearon Hall Rectory Road Loughborough Leicestershire LE11 1PL
Registered Charity Number:	1196232
Status:	Charitable Incorporated Organisation
Bankers	Barclays Bank plc 1 Churchill Place Canary Wharf London E14 5HP
Independent Examiner	Brandon Accountancy Suite 2 The Koco Building The Arches Spon End Coventry CV1 3JQ

COMMUNITIES FOOD & WELLBEING HUB

Trustees Report for the Year ended 31st October 2022

The Trustees submit their accounting annual report along with the year end accounts for the charity for the year ended 31st October 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005, also the accounting policies set out on page 8 and comply with all other applicable accounting standards.

Communities Food & Wellbeing Hub is a Charitable Incorporated Organisation, and was registered on 21st October 2021 with the Charity Commission under the number 1196232 .

Objects of the Charitable Incorporated Organisation

The objects are for the public benefit and to be carried out in Leicester and such other parts of the East Midlands and the UK as the Trustees shall determine, are:

- The prevention or relief of poverty through the operation of foodbank(s) offering food, essential items and linked support, services and advice to individuals and families in financial need
- The preservation and protection of good health and wellbeing through the provision of seminars, workshops and literature regarding, in particular but not exclusively, COVID-19 and hygiene awareness, physical and mental fitness, healthy eating and nutrition.

Organisation

The trustees who are registered with the Charity Commission are set out on page 1. They meet on a regular basis and have ultimate control over all the affairs of the Charity.

Achievements and Performance

The statement of financial activities for the year is set out on page 5 of the financial statement. In summary, the incoming resources for the year amounted to £51,950 coming from grants as shown. The expenditure was £19,460 with the main expense being salaries, food and other running costs as shown on page 8 which are furtherance to the objects.

Risk Management

The trustees conducts its own review of major risks to which the project is exposed. These procedures must be periodically reviewed to ensure that they still meet the needs of the Charity and are as follows:

- an annual review of the risks which the Charity may face;
- the establishment of systems and procedures to mitigate those risks identified;
- the implementation of procedures designed to minimise any potential impact on the Charity should any of those risks materialise

Trustees Responsibilities

The law applicable to Charities in England and Wales requires the Trustees to prepare financial statement for each financial year which give a true and fair view of the financial activities carried out during the year and to its financial position at the year end. In preparing financial statements the Trustees should follow best practice and:

- select suitable accounting policies and then apply consistently;
- make judgment and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statement as an ongoing concern basis unless it is inappropriate to presume that the Charity will continue in operation.

COMMUNITIES FOOD & WELLBEING HUB

Trustees Report for the year ended 31st October 2022

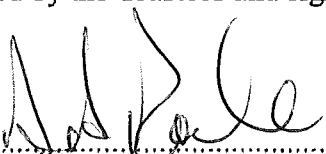
(Continued)

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the Charity and which enable them to ensure that the financial statements comply with the applicable accounting standards. The Trustees 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..

Independent Examiner

Brandon Accountancy have expressed their willingness to continue as examiners and a resolution for their re-appointment will be proposed at the forthcoming annual general meeting.

Approved by the Trustees and signed on its behalf by:

Signed 

Date 24 May 2023

Print Name DEREK PAWLE

Position TREASURER

COMMUNITIES FOOD & WELLBEING HUB

Independent Examiners' report to the Trustees of Communities Food & Wellbeing Hub Charitable Incorporated Organisation in respect of the year ended 31st October 2022

I report on the account for the year ended 31st October 2022 set on pages 5 to 9.

Respective responsibilities of trustees/ and examiner

As described on pages 2 and 3 the trustees are responsible for the preparation of accounts. The charity consider that an audit is not required for the year under Section 144 (2) of the Charities Act 2011 and that an independent examination is required.

Having checked that the charity is eligible for an independent examination, it is my responsibility to:

- Examine the accounts under Section 145 of the 2011 Charities Act
- To follow the procedure laid down in the general Direction given by the Charity Commission (under Section 145 (5) (b) of the Act. And
- To state whether any particular matters have come to my attention.

Basis on the independent examiners' report

My examination was carried out in accordance with the applicable accounting standards. An examination includes a review of the accounting records kept by the organisation 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 the trustees. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given in the accounts.

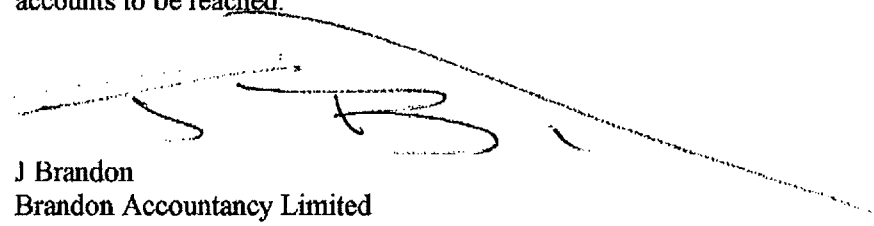
Independent examiner's statement

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

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

- To keep accounting records in accordance with the applicable accounting standards, and
- To prepare accounts according to the Charities Act: or

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



J Brandon
Brandon Accountancy Limited
Suite 2, The Koco Building
The Arches, Spon End
Coventry CV1 3JQ

15th May 2023

COMMUNITIES FOOD & WELLBEING HUB

Statement of Financial Activities for the Year Ended 31st October 2022

Income & Expenditure	Unrestricted Funds	Restricted Funds	Total 2022
Notes	£	£	£
Income			
Donations	450	0	450
St. James Place Foundation	0	2,500	2,500
Awards 4 All	0	10,000	10,000
Leicestershire Council Grant	0	5,000	5,000
Reaching People Grant	0	4,000	4,000
Bridge Street Medical Practice	0	25,000	25,000
Sir George Earle Grant	0	3,000	3,000
East Midland AHSN	0	2,000	2,000
Other Income	0	0	0
Total Incoming Resources	450	51,500	51,950
Expenditure			
Direct Charitable Expenditure	0	15,902	15,902
Management & Administration	0	3,391	3,391
Marketing and Publicity	0	168	168
Total Resources Expended	0	19,460	19,460
Net Income for the Year	450	32,040	32,490
Fund balance brought forward	0	0	0
Fund balance carried forward	450	32,040	32,490

The notes on pages 7 and 9 form part of the financial statement

COMMUNITIES FOOD & WELLBEING HUB

Balance Sheet for the Year Ended 31st October 2022

	Notes	£	2022 £
Tangible Fixed Assets			1,895
Current Assets			
Debtors	6	2,000	
Current Account		<u>29,624</u>	
		31,624	
Current Liabilities			
Creditors	5	958	
Bank a/c 00118109		22	
Bank a/c 00631108		<u>50</u>	
		1,030	
Net Current Assets			<u>30,594</u>
Net Assets			<u><u>32,490</u></u>
Represented by:			
Reserves in hand	8		<u><u>32,490</u></u>

The financial statements were approved by the board of directors on Trustee 24 May 2023 and were signed on its behalf by:

Signed DEREK RAWLE

Print Name DEREK RAWLE

Position TREASURER

The notes on pages 7 and 9 form part of the financial statement

Notes to the Financial Statement for the Year Ended 31st October 2022

Note 1 Accounting Policies

- (a) The financial statements have been prepared under the going concern basis and are in accordance with the applicable law.
- (b) Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. The value of services provided by volunteers has not been included.
- (c) Grants, including grants for purchase of fixed assets, are recognised in full in the statement of Financial Activities in the year in which they are receivable.
- (d) Incoming resources from investments is included when receivable.
- (e) Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.
- (f) Resources expended are allocated to the particular activity where the cost relates directly to that activity.
- (g) Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life, which is estimated 3 years for computers and 4 years for racking.
- (h) Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the company without further specified purpose and are available as general funds.
- (i) Restricted funds are to used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with fair allocation of management and support costs.

Taxation

Note 2 Operates as a Charitable Incorporated Organisation

COMMUNITIES FOOD & WELLBEING HUB

Notes to the Financial Statement for the Year Ended 31st October 2022

	Unrestricted	Restricted	2022
Note 3			
Direct Charitable Expenditure	£	£	£
Salaries and NIC	0	2,702	2,702
Pension	0	124	124
Equipment	0	87	87
Telephone	0	190	190
Rent and Room Hire	0	1,043	1,043
Print, Post and Stationery	0	67	67
Food and Catering	0	10,645	10,645
Events and Entertainment	0	246	246
Depreciation	0	796	796
	<u>0</u>	<u>15,902</u>	<u>15,902</u>
Note 4			
Management & Administration	£	£	£
Admin. - Book-keeping Service	0	255	255
IT Software	0	483	483
Disclosure & Barring Service	0	732	732
Staff Training	0	444	444
Travel and Motor Fuel	0	277	277
Subscriptions and Xero	0	261	261
Insurance	0	179	179
Other Expenses	0	60	60
Year End Accounts	0	700	700
Miscellaneous	0	0	0
	<u>0</u>	<u>3,391</u>	<u>3,391</u>
Note 5			
Creditors	£	£	£
Salaries and NIC	0	196	196
Pension	0	62	62
Year End Accounts	0	700	700
	<u>0</u>	<u>958</u>	<u>958</u>
Note 6			
Debtors	£	£	£
East Midland AHSN	0	2,000	2,000
	<u>0</u>	<u>2,000</u>	<u>2,000</u>

COMMUNITIES FOOD & WELLBEING HUB

Notes to the Financial Statement for the Year ended 31st October 2022

Note 7 Fixed Assets

	Computer Equipment	Racking Equipment	Total
Cost	£	£	£
Balance 1st November 2021	0	0	0
Additions	1,479	1,212	2,691
Disposal	0	0	0
Balance 31st October 2022	1,479	1,212	2,691
Depreciation			
Balance 1st November 2021	0	0	0
Charge for the year	493	303	796
Disposal	0	0	0
Balance 31st October 2022	493	303	796
Net Book Value			
as at 31st October 2022	986	909	1,895
as at 31st October 2021	0	0	0

Note 8 Total Funds Breakdown

	2022
Unrestricted Income Funds	
Capital to be Depreciated	0
General Purposes Fund	450
	<u>450</u>
Restricted Income Funds:	
Bridge Street Medical Practice	25,145
Sir George Earle Grant	3,000
East Midland AHSN	2,000
Capital to be Depreciated	1,895
	<u>0</u>
	<u>32,040</u>
Total Funds	<u><u>32,490</u></u>

Brandon Accountancy

Suite 2, The Koco Building
The Arches, Spon End
Coventry CV1 3JQ
Telephone: 024 76 674333
Email: jbrandon28@aol.com

COMMUNITIES FOOD & WELLBEING HUB Financial Statement for the Year Ended 31st October 2022

Registered Charity No. 1196232

CONTENTS	PAGE
Legal and Administrative Information	1
Trustees Report	2 - 3
Examiners' Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 - 9

COMMUNITIES FOOD & WELLBEING HUB

Legal and Administrative Information for the Year Ended 31st October 2022

Trustees:	Orlanzo Cole Annette Kenningham Vincent Halliday Maxwell Williams Derek Rawle
Registered Office:	Fearon Hall Community Association Fearon Hall Rectory Road Loughborough Leicestershire LE11 1PL
Registered Charity Number:	1196232
Status:	Charitable Incorporated Organisation
Bankers	Barclays Bank plc 1 Churchill Place Canary Wharf London E14 5HP
Independent Examiner	Brandon Accountancy Suite 2 The Koco Building The Arches Spon End Coventry CV1 3JQ

COMMUNITIES FOOD & WELLBEING HUB

Trustees Report for the Year ended 31st October 2022

The Trustees submit their accounting annual report along with the year end accounts for the charity for the year ended 31st October 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005, also the accounting policies set out on page 8 and comply with all other applicable accounting standards.

Communities Food & Wellbeing Hub is a Charitable Incorporated Organisation, and was registered on 21st October 2021 with the Charity Commission under the number 1196232 .

Objects of the Charitable Incorporated Organisation

The objects are for the public benefit and to be carried out in Leicester and such other parts of the East Midlands and the UK as the Trustees shall determine, are:

- The prevention or relief of poverty through the operation of foodbank(s) offering food, essential items and linked support, services and advice to individuals and families in financial need
- The preservation and protection of good health and wellbeing through the provision of seminars, workshops and literature regarding, in particular but not exclusively, COVID-19 and hygiene awareness, physical and mental fitness, healthy eating and nutrition.

Organisation

The trustees who are registered with the Charity Commission are set out on page 1. They meet on a regular basis and have ultimate control over all the affairs of the Charity.

Achievements and Performance

The statement of financial activities for the year is set out on page 5 of the financial statement. In summary, the incoming resources for the year amounted to £51,950 coming from grants as shown. The expenditure was £19,460 with the main expense being salaries, food and other running costs as shown on page 8 which are furtherance to the objects.

Risk Management

The trustees conducts its own review of major risks to which the project is exposed. These procedures must be periodically reviewed to ensure that they still meet the needs of the Charity and are as follows:

- an annual review of the risks which the Charity may face;
- the establishment of systems and procedures to mitigate those risks identified;
- the implementation of procedures designed to minimise any potential impact on the Charity should any of those risks materialise

Trustees Responsibilities

The law applicable to Charities in England and Wales requires the Trustees to prepare financial statement for each financial year which give a true and fair view of the financial activities carried out during the year and to its financial position at the year end. In preparing financial statements the Trustees should follow best practice and:

- select suitable accounting policies and then apply consistently;
- make judgment and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statement as an ongoing concern basis unless it is inappropriate to presume that the Charity will continue in operation.

COMMUNITIES FOOD & WELLBEING HUB

Trustees Report for the year ended 31st October 2022

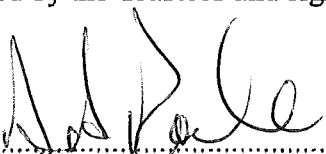
(Continued)

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the Charity and which enable them to ensure that the financial statements comply with the applicable accounting standards. The Trustees 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..

Independent Examiner

Brandon Accountancy have expressed their willingness to continue as examiners and a resolution for their re-appointment will be proposed at the forthcoming annual general meeting.

Approved by the Trustees and signed on its behalf by:

Signed 

Date 24 May 2023

Print Name DEREK PAWLE

Position TREASURER

COMMUNITIES FOOD & WELLBEING HUB

Independent Examiners' report to the Trustees of Communities Food & Wellbeing Hub Charitable Incorporated Organisation in respect of the year ended 31st October 2022

I report on the account for the year ended 31st October 2022 set on pages 5 to 9.

Respective responsibilities of trustees/ and examiner

As described on pages 2 and 3 the trustees are responsible for the preparation of accounts. The charity consider that an audit is not required for the year under Section 144 (2) of the Charities Act 2011 and that an independent examination is required.

Having checked that the charity is eligible for an independent examination, it is my responsibility to:

- Examine the accounts under Section 145 of the 2011 Charities Act
- To follow the procedure laid down in the general Direction given by the Charity Commission (under Section 145 (5) (b) of the Act. And
- To state whether any particular matters have come to my attention.

Basis on the independent examiners' report

My examination was carried out in accordance with the applicable accounting standards. An examination includes a review of the accounting records kept by the organisation 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 the trustees. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given in the accounts.

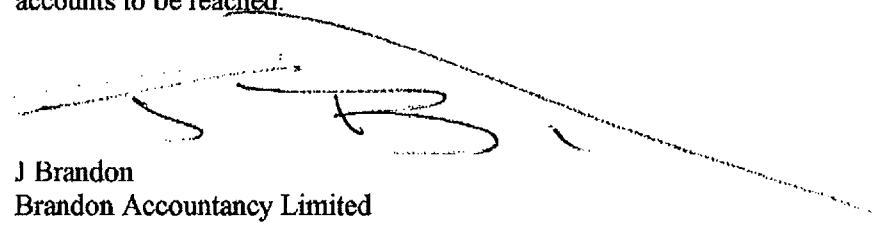
Independent examiner's statement

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

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

- To keep accounting records in accordance with the applicable accounting standards, and
- To prepare accounts according to the Charities Act: or

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



J Brandon
Brandon Accountancy Limited
Suite 2, The Koco Building
The Arches, Spon End
Coventry CV1 3JQ

15th May 2023

COMMUNITIES FOOD & WELLBEING HUB

Statement of Financial Activities for the Year Ended 31st October 2022

Income & Expenditure	Unrestricted Funds	Restricted Funds	Total 2022
Notes	£	£	£
Income			
Donations	450	0	450
St. James Place Foundation	0	2,500	2,500
Awards 4 All	0	10,000	10,000
Leicestershire Council Grant	0	5,000	5,000
Reaching People Grant	0	4,000	4,000
Bridge Street Medical Practice	0	25,000	25,000
Sir George Earle Grant	0	3,000	3,000
East Midland AHSN	0	2,000	2,000
Other Income	0	0	0
Total Incoming Resources	450	51,500	51,950
Expenditure			
Direct Charitable Expenditure	0	15,902	15,902
Management & Administration	0	3,391	3,391
Marketing and Publicity	0	168	168
Total Resources Expended	0	19,460	19,460
Net Income for the Year	450	32,040	32,490
Fund balance brought forward	0	0	0
Fund balance carried forward	450	32,040	32,490

The notes on pages 7 and 9 form part of the financial statement

COMMUNITIES FOOD & WELLBEING HUB

Balance Sheet for the Year Ended 31st October 2022

	Notes	£	2022 £
Tangible Fixed Assets			1,895
Current Assets			
Debtors	6	2,000	
Current Account		<u>29,624</u>	
		31,624	
Current Liabilities			
Creditors	5	958	
Bank a/c 00118109		22	
Bank a/c 00631108		<u>50</u>	
		1,030	
Net Current Assets			<u>30,594</u>
Net Assets			<u><u>32,490</u></u>
Represented by:			
Reserves in hand	8		<u><u>32,490</u></u>

The financial statements were approved by the board of directors on Trustee 24 May 2023 and were signed on its behalf by:

Signed DEREK RAWLE

Print Name DEREK RAWLE

Position TREASURER

The notes on pages 7 and 9 form part of the financial statement

Notes to the Financial Statement for the Year Ended 31st October 2022

Note 1 Accounting Policies

- (a) The financial statements have been prepared under the going concern basis and are in accordance with the applicable law.
- (b) Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. The value of services provided by volunteers has not been included.
- (c) Grants, including grants for purchase of fixed assets, are recognised in full in the statement of Financial Activities in the year in which they are receivable.
- (d) Incoming resources from investments is included when receivable.
- (e) Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.
- (f) Resources expended are allocated to the particular activity where the cost relates directly to that activity.
- (g) Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life, which is estimated 3 years for computers and 4 years for racking.
- (h) Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the company without further specified purpose and are available as general funds.
- (i) Restricted funds are to used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with fair allocation of management and support costs.

Taxation

Note 2 Operates as a Charitable Incorporated Organisation

COMMUNITIES FOOD & WELLBEING HUB

Notes to the Financial Statement for the Year Ended 31st October 2022

	Unrestricted	Restricted	2022
Note 3			
Direct Charitable Expenditure	£	£	£
Salaries and NIC	0	2,702	2,702
Pension	0	124	124
Equipment	0	87	87
Telephone	0	190	190
Rent and Room Hire	0	1,043	1,043
Print, Post and Stationery	0	67	67
Food and Catering	0	10,645	10,645
Events and Entertainment	0	246	246
Depreciation	0	796	796
	<u>0</u>	<u>15,902</u>	<u>15,902</u>
Note 4			
Management & Administration	£	£	£
Admin. - Book-keeping Service	0	255	255
IT Software	0	483	483
Disclosure & Barring Service	0	732	732
Staff Training	0	444	444
Travel and Motor Fuel	0	277	277
Subscriptions and Xero	0	261	261
Insurance	0	179	179
Other Expenses	0	60	60
Year End Accounts	0	700	700
Miscellaneous	0	0	0
	<u>0</u>	<u>3,391</u>	<u>3,391</u>
Note 5			
Creditors	£	£	£
Salaries and NIC	0	196	196
Pension	0	62	62
Year End Accounts	0	700	700
	<u>0</u>	<u>958</u>	<u>958</u>
Note 6			
Debtors	£	£	£
East Midland AHSN	0	2,000	2,000
	<u>0</u>	<u>2,000</u>	<u>2,000</u>

COMMUNITIES FOOD & WELLBEING HUB

Notes to the Financial Statement for the Year ended 31st October 2022

Note 7 Fixed Assets

	Computer Equipment	Racking Equipment	Total
Cost	£	£	£
Balance 1st November 2021	0	0	0
Additions	1,479	1,212	2,691
Disposal	0	0	0
Balance 31st October 2022	1,479	1,212	2,691
Depreciation			
Balance 1st November 2021	0	0	0
Charge for the year	493	303	796
Disposal	0	0	0
Balance 31st October 2022	493	303	796
Net Book Value			
as at 31st October 2022	986	909	1,895
as at 31st October 2021	0	0	0

Note 8 Total Funds Breakdown

	2022
Unrestricted Income Funds	
Capital to be Depreciated	0
General Purposes Fund	450
	<u>450</u>
Restricted Income Funds:	
Bridge Street Medical Practice	25,145
Sir George Earle Grant	3,000
East Midland AHSN	2,000
Capital to be Depreciated	1,895
	<u>0</u>
	<u>32,040</u>
Total Funds	<u><u>32,490</u></u>