

# **Churches in Ross Community Larder**

## **Report of the Trustees and Financial Statements**

**For the Year Ended 31st March 2025**

**Churches in Ross Community Larder  
Contents of the Financial Statements  
Year Ended 31st March 2025**

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## **Churches in Ross Community Larder Report of the Trustees Year Ended 31st March 2025**

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The Trustees present their report with the financial statements of the Charity for the year ended 31st March 2025. For the year ended 31st March 2024 the Trustees adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by the Charities' issued in March 2005.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number:** 1196586

#### **Principal address**

St Mary's Hall  
Church Row  
Ross on Wye  
HR9 5HP

#### **Trustees**

Mrs Margaret Mason  
Mrs Lindsay Cole  
Mrs Annie Fisher  
Mrs Irene Rothwell  
Very Rev John Davies (appointed 15<sup>th</sup> November 2024)  
Mrs Caroline Bennett  
Rev'd Sean Semple (resigned 22<sup>nd</sup> May 2024)

#### **Independent Examiner**

Mr Mark Hayman  
Weston-under-Penyard  
Herefordshire

### **Structure, Governance and Management Status**

The Ross Community Larder is a Charitable Incorporated Organisation whose only voting members are its charity trustees. The trustees are empowered to do anything which is calculated to further the objects of the charity or is conducive or incidental to doing so. An elected committee is responsible for the day-to-day running of the charity.

#### **Trustee recruitment and training**

Trustees, up to a maximum of seven, are appointed for a term of three years. The trustees select individuals to fill vacancies having regard to the skills, knowledge and experience needed for the effective administration of the charity.

On or before appointment, a new trustee will be given copies of the constitution and the most recent Trustees' Annual Report and Statement of Accounts.

#### **Policies**

The charity has the following policies:

- Complaints policy and procedures
- Safeguarding policy and procedures
- Safeguarding vulnerable beneficiaries
- Trustee conflicts of interest policy and procedures
- Volunteer management

## **OBJECTIVES AND ACTIVITIES**

- The relief of poverty in Ross-on-Wye and surrounding area through the provision of basic food and basic amenities and encouraging health and wellbeing.
- Serving the community as an ecumenical, not-for-profit food larder that operates with assistance from individuals and organisations contributing both food and monies. The larder is a distribution point for those in need.

### **Public Benefit**

The charity is a public benefit entity. The trustees have complied with their statutory duty to have due regard to the guidance on public benefit published by the Charity Commission in deciding what activities the charity should undertake, and how those activities are made available to the public.

Assistance is provided both to local residents and to those with no fixed abode.

### **Volunteer recruitment and training**

All trustees and helpers are volunteers and offers of regular assistance are welcomed. Appropriate training, which includes familiarisation with the various policies of the charity, is given to all new recruits.

## **ACHIEVEMENT AND PERFORMANCE**

We have provided food for 1,361 adults and 983 children. Whilst the number of adults is almost the same as last year, the number of children has risen. We have noticed more young families coming to us needing help.

Food stocks have never run dry thanks to the amazing generosity of the people of Ross who support the charity with gifts of food and funds.

### **Long term investments plans**

A savings account is being opened to ensure that interest is earned on dormant funds.

## **FINANCIAL REVIEW**

### **Summary**

The Charity has no earned income, all receipts are from donations.

Total receipts of funds were £17,319 (2024: £17,733).

The net result for the year was an excess of resources expended of -£2,567 (2024: -£6,055).

### **Dissolution of the Charity**

The charity may only be dissolved by a resolution of its members as regulated by the charity's constitution. Any resolution for the dissolution of the charity will contain a provision directing how any remaining assets of the charity shall be applied.

Approved by order of the board of Trustees on 27th May 2025 and signed on its behalf by

Margaret Mason  
Chairman and Trustee

## **Independent Accountant's Report to the Trustees of Churches in Ross Community Larder Year Ended 31st March 2025**

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I report on the accounts for the year ended 31st March 2025 which comprise Profit and Loss Account and Balance Sheet.

### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

It is my responsibility to:

- Examine the accounts under Section 145 of the 2011 Act
- To follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- To state whether particular matters have come to my attention.

### **Basis of the independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

### **Independent examiner's statement**

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

(1) which gives me reasonable cause to believe that, in any material respect, the requirements have not been met:

- To keep accounting records in accordance with Section 130 of the 2011 Act; and
- To prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

or

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

Mark Hayman ACA  
Weston-under-Penyard  
Herefordshire

**Churches in Ross Community Larder**  
**Statement of Financial Activities**  
**Year Ending 31st March 2025**

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	Notes	<b>2024-25</b>	2023-24
<b>INCOMING RESOURCES</b>			
Voluntary Income	2	17,319	17,733
Other Income	3	-	
<b>Total incoming resources</b>		<b>17,319</b>	<b>17,733</b>
<b>RESOURCES EXPENDED</b>			
Food Costs		11,859	13,627
Vouchers and Gift Cards		3,943	5,154
Support Initiatives		-	650
Acts 435		340	690
Electricity and rent		2,250	1,350
Phone costs		172	164
Cleaning costs		225	270
Miscellaneous costs		<u>1,097</u>	<u>1,883</u>
<b>Total Resources expended</b>		<b>19,886</b>	<b>23,788</b>
<b>NET INCOMING/(OUTGOING) RESOURCES</b>		<b>(2,567)</b>	<b>(6,055)</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		17,915	23,970
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>15,348</b>	<b>17,915</b>

**Churches in Ross Community Larder**  
**Balance Sheet**  
**Year Ended 31st March 2025**

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	Notes	2024-25	2023-24
<b>FIXED ASSETS</b>			
Tangible assets	4	-	-
<b>CURRENT ASSETS</b>			
Debtors	5	-	-
Cash at Bank		15,348	17,915
<b>CREDITORS</b>			
Amounts falling due within 1 year	6	-	-
<b>NET CURRENT ASSETS</b>			
Total Assets less current liabilities		15,348	17,915
<b>NET ASSETS</b>		15,348	17,915
<b>FUNDS</b>			
Unrestricted funds		15,348	17,915
<b>TOTAL FUNDS</b>		15,348	17,915

The financial statements were approved by the Board of Trustees on 27th May 2025 and were signed on its behalf by:

Margaret Mason - Trustee

Annie Fisher - Trustee

**Churches in Ross Community Larder**  
**Notes to the Financial Statements**  
**Year Ended 31st March 2025**

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**1. ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

**Incoming resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income, and the amount can be quantified with reasonable accuracy.

**Resources expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

There were no fixed assets in the period of accounts, so no depreciation policy is required.

**Taxation**

The charity is exempt from tax on its charitable activities

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

**2. VOLUNTARY INCOME**

	<b>2024-25</b>	<b>2023-24</b>
	£	£
Donations	17,319	17,733
Donated services and facilities	-	-
Total	17,319	17,733

**3. OTHER INCOME**

	<b>2024-25</b>	<b>2023-24</b>
	£	£
Deposit Account interest	-	-

**4. TANGIBLE ASSETS**

There were no fixed assets at the balance sheet date or during the period of accounts.

**5. DEBTORS**

There were no debtors at the balance sheet date or during the period of accounts.

**6. CREDITORS**

There were no creditors at the balance sheet date or during the period of accounts.