

Charity registration number 1200320 (England and Wales)

CAKE CLUB
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024

CAKE CLUB

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	L P Parker J Webb R C Clay S Dunlop
Charity number (England and Wales)	1200320
Principal address	The Haven Community Hub 138-140 Hamlet Court Road Westcliff on Sea SS0 7LW
Independent examiner	Streets Whittle & Partners LLP c/o The Old Exchange 64 West Stockwell Street Colchester Essex CO1 1HE
Bankers	NatWest PLC 132 High Street Southend on Sea Essex SS11JX

CAKE CLUB

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CAKE CLUB

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2024

The trustees present their annual report and financial statements for the year ended 30 September 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

(1) To advance the education of the public in parenting and raising children, including pregnant people and families in early parenthood, in Essex by any means, including: * the provision of support groups, through, but not limited to, workshops and weekly support groups. * the provision of advice and guidance in, but not limited to, breastfeeding, infant feeding, sleep advice and post-natal emotional support. and for these purposes, "parent" includes all those who engage in parent-child relationships with children, whether or not as their natural or biological parent.

(2) To promote and protect the physical and mental health of pregnant people and families in Essex through the provision of support, education and practical advice.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

In our second year as a registered charity, Cake Club supported over 1000 families across Southend and Rochford. There were almost 4000 individual bookings at Cake Club sessions over the twelve months.

We ran 347 group sessions and 121 clinic appointments, attended six external events, and produced two large scale fundraising market events which supported 22 small, local businesses.

We supported 68 volunteers to engage in their community, over 1066 volunteer shifts (and many more hours behind the scenes). We offered 32 opportunities for training and/or supervision to our volunteer team.

Financial review

We started the year with £21,566.84 in the bank. This year we received £9,899.24 in donations, £112.13 in online fundraising, and £126,609.00 in grant income.

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 six months' 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.

CAKE CLUB

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

Structure, governance and management

The Charity was established by Trust Deed dated 09 September 2022 and is governed by rules and regulations approved by the Trustees/Management Committee.

The Management Committee comprises Lizzie Start (Director), Libby Barnes (Infant Feeding Lead), and the board of Trustees. Dori Calik stepped down from the board in the previous year, leaving Lauren Parker, Samantha Dunlop, Rebecca Clay and Joanne Webb as this year's board.

The Charity was formed to benefit the local residents by advancing the education of the public in parenting and raising children, including pregnant people and families in early parenthood, and to promote and protect the physical and mental health of pregnant people and families in Essex.

The trustees who served during the year and up to the date of signature of the financial statements were:

L P Parker

J Webb

R C Clay

S Dunlop

Recruitment and appointment of trustees

We advertise vacancies through the Charity's social media channels and local networks and community groups. A clear role description and specification is developed for each trustee vacancy, including responsibilities, commitment, skills and experience.

All applicants are required to submit a CV and covering letter for review by the Chair, the Charity Director and at least one other trustee. Successful candidates will be formally appointed in accordance with the governing document and all appointments will be confirmed at the next board meeting and recorded in the minutes.

New trustees will receive an induction pack (governing document, recent minutes, strategic plan, etc.) and access to training on governance, finance, and safeguarding.

The trustees' report was approved by the Board of Trustees.

L P Parker

Trustee

21 July 2025

CAKE CLUB

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CAKE CLUB

I report to the trustees on my examination of the financial statements of Cake Club (the charity) for the year ended 30 September 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements 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 now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Streets Whittle & Partners LLP

c/o The Old Exchange
64 West Stockwell Street
Colchester
Essex
CO1 1HE
21 July 2025

CAKE CLUB

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income from:							
Donations and legacies	2	16,537	120,084	136,621	8,010	77,138	85,148
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total income		<u>16,537</u>	<u>120,084</u>	<u>136,621</u>	<u>8,010</u>	<u>77,138</u>	<u>85,148</u>
Expenditure on:							
Raising funds	3	11,628	-	11,628	6,510	-	6,510
Charitable activities	4	1,800	112,820	114,620	1,500	66,779	68,279
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total expenditure		<u>13,428</u>	<u>112,820</u>	<u>126,248</u>	<u>8,010</u>	<u>66,779</u>	<u>74,789</u>
Net income and movement in funds							
		3,109	7,264	10,373	-	10,359	10,359
Reconciliation of funds:							
Fund balances at 1 October 2023		9,237	10,359	19,596	9,237	-	9,237
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Fund balances at 30 September 2024		<u>12,346</u>	<u>17,623</u>	<u>29,969</u>	<u>9,237</u>	<u>10,359</u>	<u>19,596</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

CAKE CLUB

BALANCE SHEET

AS AT 30 SEPTEMBER 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Debtors	11	1,032		-	
Cash at bank and in hand		30,836		21,567	
		<u>31,868</u>		<u>21,567</u>	
Creditors: amounts falling due within one year	12	(1,899)		(1,971)	
		<u>(1,899)</u>		<u>(1,971)</u>	
Net current assets			29,969		19,596
			<u>29,969</u>		<u>19,596</u>
The funds of the charity					
Restricted income funds	14		17,623		10,359
Unrestricted funds	15		12,346		9,237
			<u>29,969</u>		<u>19,596</u>
			<u>29,969</u>		<u>19,596</u>

The financial statements were approved by the trustees on 21 July 2025



Lauren Parker

L P Parker
Trustee

CAKE CLUB

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2024

1 Accounting policies

Charity information

Cake Club is a Charitable Incorporated Organisation, registered with the Charities Commission.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements 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 Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

CAKE CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

1 Accounting policies

(Continued)

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

1.5 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 are allocated on the portion of the asset's use.

1.6 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Basic financial instruments are initially recognised at transaction value and subsequently measured at amortised cost.

Financial assets comprise cash at bank and in hand, together with trade and other debtors. A specific provision is made for debts for which recoverability is in doubt. Cash at bank and in hand is defined as all cash held in instant access bank accounts and used as working capital.

Investments, including those in subsidiary undertakings are held at fair value at the balance sheet date, with gains and losses being recognised within income and expenditure.

Financial liabilities held at amortised cost comprise all creditors except social security and other taxes, deferred income and provisions.

1.7 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.8 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

CAKE CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

2 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	10,012	-	10,012	8,010	-	8,010
Grants	6,525	120,084	126,609	-	77,138	77,138
	<u>16,537</u>	<u>120,084</u>	<u>136,621</u>	<u>8,010</u>	<u>77,138</u>	<u>85,148</u>

3 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising and publicity		
Other fundraising costs	11,628	6,510
	<u>11,628</u>	<u>6,510</u>

CAKE CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

4 Expenditure on charitable activities

	Charitable activities 2024 £	Charitable activities 2023 £
Direct costs		
Staff costs	34,100	15,095
Subcontractor costs	28,310	16,120
Room hire costs	24,279	17,522
Computer running costs	1,608	-
Refreshment costs	6,388	6,343
Staff training costs	5,813	1,684
Advertising & marketing costs	1,726	786
Administration costs	4,164	452
Volunteer travel costs	1,958	1,048
	<u>108,346</u>	<u>59,050</u>
Grant funding of activities (see note 5)	4,474	7,729
Share of support and governance costs (see note 6)		
Governance	1,800	1,500
	<u>114,620</u>	<u>68,279</u>
Analysis by fund		
Unrestricted funds	1,800	1,500
Restricted funds	112,820	66,779
	<u>114,620</u>	<u>68,279</u>

5 Grants payable

	Charitable activities 2024 £	Charitable activities 2023 £
Grants to individuals	<u>4,474</u>	<u>7,729</u>
-		

CAKE CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

6 Support costs allocated to activities

	2024 £	2023 £
Governance costs	1,800	1,500
	<u>1,800</u>	<u>1,500</u>
Analysed between:		
Charitable activities	1,800	1,500
	<u>1,800</u>	<u>1,500</u>

7 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,800	1,500
	<u>1,800</u>	<u>1,500</u>

8 Trustees

During the year, the charity utilised a trustee's self-employment services, Samantha Dunlop, to undertake the role of group facilitator and family support worker and was paid a total of £1,073 (2023: £nil) for this work.

9 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	2	2
	<u>2</u>	<u>2</u>
Employment costs	2024	2023
	£	£
Wages and salaries	33,449	14,543
Other pension costs	651	552
	<u>34,100</u>	<u>15,095</u>

There were no employees whose annual remuneration was more than £60,000.

CAKE CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

9 Employees (Continued)

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2024 £	2023 £
Aggregate compensation	30,261	12,480

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Other debtors	1,032	-

12 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	-	356
Accruals and deferred income	1,899	1,615
	1,899	1,971

13 Retirement benefit schemes

	2024 £	2023 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	651	552

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

CAKE CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

14 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 October 2023	Incoming resources	Resources expended	At 30 September 2024
	£	£	£	£
	-	-	-	-
Southend Emergency Fund	75	5,000	(5,075)	-
ROSCA	1,900	3,000	(4,184)	716
Community Investment Board	836	10,000	(7,156)	3,680
UKSPF	3,986	68,224	(72,210)	-
True Colours (SEND)	3,380	-	(3,380)	-
Active Essex	(6)	-	6	-
Rochford Council	188	500	(688)	-
Cadent	-	15,000	(14,085)	915
Active Thames	-	2,000	(2,000)	-
Essex Community Foundation	-	5,000	(3,398)	1,602
Veolia	-	100	(100)	-
Alpkit	-	200	(200)	-
ABSS CID Fund	-	10,710	-	10,710
ABSS Collab	-	350	(350)	-
	<u>10,359</u>	<u>120,084</u>	<u>(112,820)</u>	<u>17,623</u>

Previous year:	At 1 October 2022	Incoming resources	Resources expended	At 30 September 2023
	£	£	£	£
Southern Emergency Fund	-	8,100	(8,025)	75
Small Sparks	-	100	(100)	-
Blakemore Foundation	-	80	(80)	-
ROSCA	-	5,000	(3,100)	1,900
Community Investment Board	-	20,000	(19,164)	836
Essex Community Foundation	-	500	(500)	-
Health Inequalities	-	1,500	(1,500)	-
Tesco	-	1,125	(1,125)	-
UKSPF 2022-2023	-	36,029	(32,043)	3,986
True Colours (SEND)	-	3,500	(120)	3,380
Active Essex	-	704	(710)	(6)
Rochford Council	-	500	(312)	188
	<u>-</u>	<u>77,138</u>	<u>(66,779)</u>	<u>10,359</u>

CAKE CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 October 2023	Incoming resources	Resources expended	At 30 September 2024
	£	£	£	£
General funds	9,237	16,537	(13,428)	12,346
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 October 2022	Incoming resources	Resources expended	At 30 September 2023
	£	£	£	£
General funds	9,237	8,010	(8,010)	9,237
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

16 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 30 September 2024:			
Current assets/(liabilities)	12,346	17,623	29,969
	<u> </u>	<u> </u>	<u> </u>
	12,346	17,623	29,969
	<u> </u>	<u> </u>	<u> </u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 30 September 2023:			
Current assets/(liabilities)	9,237	10,359	19,596
	<u> </u>	<u> </u>	<u> </u>
	9,237	10,359	19,596
	<u> </u>	<u> </u>	<u> </u>

17 Related party transactions

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

CAKE CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

17 Related party transactions

(Continued)

Transactions with a family member of a trustee for sub-contractor services to provide the role of group facilitator and family support worker totalling £2,347 (2023: Nil).

During the year, the charity utilised a trustee's self-employment services, Samantha Dunlop, to undertake the role of group facilitator and family support worker and was paid a total of £1,073 (2023: £nil) for this work.