

Charity registration number 1200548 (England and Wales)

BASKET BRIGADE UK
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025

BASKET BRIGADE UK

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr A W Snow Miss G G G Tailor Mr G A F Button Ms V Fernandis	(Appointed 6 January 2025)
Charity number (England and Wales)	1200548	
Independent examiner	HJS Accountants Limited Tagus House 9 Ocean Way Southampton Hampshire United Kingdom SO14 3TJ	

BASKET BRIGADE UK

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BASKET BRIGADE UK

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2025

The trustees present their annual report and financial statements for the year ended 30 September 2025.

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 trust deed, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

To relieve the need of individuals and families in the UK, who are experiencing poverty or financial hardship at Christmas time, by the provision of food parcels, via a distribution network, to enable those in need access to a nutritious and substantial meal that they could not otherwise afford.

Public Benefit

The Trustees have considered the Charity Commission guidance on public benefit and consider that the objectives and activities of Basket Brigade provide the following benefit:

- The provision of food parcels. This is our primary objective and the focus of all our activities. Our extensive network provides a distribution system, for members of the public who are in financial difficulties, to provide baskets of food on the 23 December each year.

Achievements and performance

Significant activities and achievements against objectives

Delivering an event on 23 December 2024 resulting in 1,500 food baskets being built and delivered to families around London, which was supported by 600 volunteers. This activity meant that over 6,000 people in need were delivered food before Christmas.

Financial review

Going concern

The Charity has had a positive third year, generating an event surplus, with investment in systems, and is in a strong position to continue to hold additional annual events.

Reserves policy

Overall income in the year was £24,355 while expenditure was £23,832. The surplus before other gains and losses was therefore £523.

The majority of funds raised were from individual donations.

Reserves

It is the policy of the Charity to maintain sufficient reserves of £20,000 to ensure that the following years event can be held without additional funds being raised.

Structure, governance and management

The Charity is registered in England and Wales and governed by its Constitution of a Charitable Incorporated Organisation. It was registered on the 3 October 2022.

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

Mr A W Snow

Miss G G G Tailor

Miss R Gregory

Mr G A F Button

Ms V Fernandis

(Resigned 1 October 2024)

(Appointed 6 January 2025)

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

Recruitment and appointment of trustees

Any new trustee appointed after the initial registration must have a minimum of 2 years experience helping to organise the event.

New trustees will receive induction and training in their role and this process is reviewed regularly by the Trustees.

Administrative Information

Chairman	Mr G A F Button
Secretary	Miss G G G Tailor
Treasurer	Mr A W Snow
Trustee	Ms V Fernandis

Charity Office Address

HJS Accountants Limited
Tagus House
9 Ocean Way
Southampton
SO14 3TJ

Email: info@basketbrigade.org.uk

Website: www.basketbrigade.org.uk

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

Mr G A F Button

Trustee

21 July 2026

BASKET BRIGADE UK

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 30 SEPTEMBER 2025

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that year.

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 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 charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

BASKET BRIGADE UK

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BASKET BRIGADE UK

I report to the trustees on my examination of the financial statements of Basket Brigade UK (the Charity) for the year ended 30 September 2025.

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

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.

Sarah Corbett FCA DChA
HJS Accountants Limited

Tagus House
9 Ocean Way
Southampton
Hampshire
SO14 3TJ
United Kingdom
21 July 2026

BASKET BRIGADE UK

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income from:							
Donations and legacies	2	24,204	-	24,204	26,757	17,074	43,831
Investments	3	151	-	151	-	-	-
Total income		24,355	-	24,355	26,757	17,074	43,831
Expenditure on:							
Charitable activities	4	23,832	-	23,832	22,221	-	22,221
Total expenditure		23,832	-	23,832	22,221	-	22,221
Net income		523	-	523	4,536	17,074	21,610
Transfers between funds		-	-	-	15,751	(15,751)	-
Net movement in funds	6	523	-	523	20,287	1,323	21,610
Reconciliation of funds:							
Fund balances at 1 October 2024		40,853	5,343	46,196	20,566	4,020	24,586
Fund balances at 30 September 2025		41,376	5,343	46,719	40,853	5,343	46,196

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

BASKET BRIGADE UK

BALANCE SHEET

AS AT 30 SEPTEMBER 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Intangible assets	9		10,640		5,600
Current assets					
Cash at bank and in hand		37,639		41,982	
Creditors: amounts falling due within one year	10	(1,560)		(1,386)	
Net current assets			36,079		40,596
Total assets less current liabilities			46,719		46,196
Income funds					
Restricted funds	11		5,343		5,343
Unrestricted funds			41,376		40,853
			46,719		46,196

The financial statements were approved by the Trustees on 21 July 2026

Mr G A F Button
Trustee

BASKET BRIGADE UK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2025

1 Accounting policies

Charity information

Basket Brigade UK is a charity registered in England and Wales. The Charity address is HJS Accountants Limited, Tagus House, 9 Ocean Way, Southampton, SO14 3TJ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's Constitution of a Charitable Incorporation Organisation, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") 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)" (effective 1 January 2019). 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 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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

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.

BASKET BRIGADE UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

1 Accounting policies

(Continued)

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 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Software	5 years straight line
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1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.9 Taxation

The Charity is exempt from Corporation Tax on its charitable activities and is not required to be registered for VAT purposes.

1.10 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.

2 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	24,204	-	24,204	26,757	17,074	43,831

3 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	151	-

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

4 Expenditure on charitable activities

	2025 £	2024 £
Direct costs		
Cost of Food Basket	11,266	13,379
Event Expenses	627	2,373
	<u>11,893</u>	<u>15,752</u>
Share of support and governance costs (see note 5)		
Support	10,379	5,029
Governance	1,560	1,440
	<u>23,832</u>	<u>22,221</u>
Analysis by fund		
Unrestricted funds	<u>23,832</u>	<u>22,221</u>

5 Support costs allocated to activities

	2025 £	2024 £
Amortisation	2,660	1,400
Bank fees and charges	109	1
Credit card charges	-	(50)
Entertainment	306	-
Postage, printing, and stationery	-	91
Advertising and marketing	1,612	1,512
IT and internet	5,692	2,129
Governance costs	1,560	1,386
	<u>11,939</u>	<u>6,469</u>
Analysed between:		
Charitable activities	<u>11,939</u>	<u>6,469</u>

6 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,440	1,320
Amortisation of intangible assets	<u>2,660</u>	<u>1,400</u>

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

8 Taxation

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

9 Intangible fixed assets

	Software £
Cost	
At 1 October 2024	5,600
Additions	7,700
At 30 September 2025	13,300
Amortisation and impairment	
At 1 October 2024	-
Amortisation charged for the year	2,660
At 30 September 2025	2,660
Carrying amount	
At 30 September 2025	10,640
At 30 September 2024	5,600

10 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	1,560	1,386

11 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 2024	Incoming resources	Resources expended	Transfers	Gains and losses	At 30 September 2025
Provision of food parcels	5,343	-	-	-	-	5,343
	5,343	-	-	-	-	5,343

BASKET BRIGADE UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

11 Restricted funds (Continued)

Previous year:	At 1 October 2023	Incoming resources	Resources expended	Transfers	Gains and losses	At 30 September 2024
Provision of food parcels	4,020	17,074	-	(15,980)	-	5,343
	<u>4,020</u>	<u>17,074</u>	<u>-</u>	<u>(15,980)</u>	<u>-</u>	<u>5,343</u>

Provision of food parcels

Donations received from YES Group London CIC for the provision of food parcels.

12 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 2024	Incoming resources	Resources expended	Transfers	At 30 September 2025
	£	£	£	£	£
General funds	40,853	24,355	(23,832)	-	41,376
	<u>40,853</u>	<u>24,355</u>	<u>(23,832)</u>	<u>-</u>	<u>41,376</u>
Previous year:	At 1 October 2023	Incoming resources	Resources expended	Transfers	At 30 September 2024
	£	£	£	£	£
General funds	20,566	26,757	(22,221)	15,751	40,853
	<u>20,566</u>	<u>26,757</u>	<u>(22,221)</u>	<u>15,751</u>	<u>40,853</u>

13 Analysis of net assets between funds

	Unrestricted funds 2025	Restricted funds 2025	Total 2025
	£	£	£
At 30 September 2025:			
Intangible fixed assets	10,640	-	10,640
Current assets/(liabilities)	30,736	5,343	36,079
	<u>41,376</u>	<u>5,343</u>	<u>46,719</u>

BASKET BRIGADE UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

13 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 30 September 2024:			
Intangible fixed assets	5,600	-	5,600
Current assets/(liabilities)	35,253	5,343	40,596
	<u>40,853</u>	<u>5,343</u>	<u>46,196</u>

14 Related party transactions

There were no disclosable related party transactions during the year.