

**THE PICKLE PALACE CIO**

**(Registered Charity No: 1206329 )**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**PERIOD ENDED 30 APRIL 2025**

# **The Pickle Palace CIO**

## **Trustees' report for the period ended 30 April 2025**

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# **The Pickle Palace CIO**

## **Trustees' report for the period ended 30 April 2025**

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The Trustees are pleased to present their report and financial statements for the period ended 30 April 2025.

The financial statements comply with the Charities Act 2022, the Memorandum and Articles of Association, 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)

### **Charitable Incorporated Organisation (CIO) Registered 21 December 2023**

#### **Registered address:**

Chopwell Centre For Sport  
Chopwell Cp School  
Derwent Street  
Chopwell  
NEWCASTLE UPON TYNE  
NE17 7HS

#### **Trustees in the period:**

Susan Hall	Chair appointed 21 Dec 2023
Christopher Slater	Appointed 21 Dec 2023
Patrick Kane	Appointed 8 October 2025
Andrew Billingham	Appointed 21 Dec 2023 Resigned 26 April 2024
Friederike Bolam	Appointed 21 Dec 2023 Resigned 18 March 2025
Helen Haran	Appointed 21 Dec 2023 Resigned 17 May 2025
Amanda Roberts	Appointed 21 Dec 2023 Resigned 30 May 2025
Jane Townsley	Appointed 21 Dec 2023 Resigned 30 May 2025

#### **Bankers:**

Co-operative Bank	PO Box 4931, Swindon SN4 4PL
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# **The Pickle Palace CIO**

## **Trustees' report for the period ended 30 April 2025**

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The Trustees are aware of their responsibilities and obligations in relations to the guidance and criteria issued by the Charities Commission (including public benefit). Each Trustee is directed to these before appointment. The Trustees comply with these and Nominations for potential Trustees are made taking into account the remit of the Charity and to achieve a balance of skills.

### **Legal status:**

The Pickle Palace CIO is an incorporated Charitable Organisation registered with the Charities Commission. It was first registered on 21 December 2023 to continue the operation and activities of the Community Interest Company also named The Pickle Palace, and inheriting the assets and residual funds of that organisation. The Charity commenced trading in its own right on 1 October 2024 once its bank account had been established.

### **The Charity's Remit:**

The Pickle Palace's mission is to rescue food and feed people in the North East of England. Its vision is to provide long term food support in deprived communities of the North East, helping the most vulnerable as well as those who wish to live a more sustainable and eco-friendly life. It aims to teach people to think about and see food differently so as to eat better and waste less.

The Charity has taken over the responsibility for the day-to-day operation of the activities previously undertaken by The Pickle Palace CIC.

The day-to-day management of the operation is the responsibility of the management team comprising 3 paid contractors, as shown below, two of whom were the founders of The Pickle Palace CIC. This team is supported by periodic /occasional invoiced services and unpaid Volunteers and Ambassadors.

Hannah Reay	Education Manager		
Julie Brown	Operations Manager		
Emma Arthur	Communications Manager		

# **The Pickle Palace CIO**

## **Trustees' report for the period ended 30 April 2025**

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### **Finances:**

The Charity is funded through a mixture of grants, donations and to a lesser extent trading income from its markets and other activities.

During this reporting period, grant funding was received from the following:

- Gateshead Council - HSF 2 x payments of £5,250 received in August and December 2024 for food-related costs;
- Gateshead Food Partnership £2,500 received in February 2025 for BIND training;
- NL Community Fund - Awards for All - £20,000 received in March 2025; and
- Comic Relief / Groundwork £5,000 received in March 2025.

A significant lump sum donation of £10,000 was received from Associated British Ports in January 2025 to assist with core costs as matched funding to £9,600 from an individual benefactor.

The results for the reporting period and the charity's financial position at the end of the year are shown in the attached financial statements. During this period the Charity had an income of £78,362 and expenditure of £66,424. There was an operating surplus of £11,938. At 30 April 2025 the Charity had net assets of £38,740.

The Trustees consider the level of reserves, £38,740 (of which £2,570 is unrestricted) and with future funding already secured, that the immediate future of the charity for the next 12 – 18 months is secure and that on this basis the charity is a going concern. Our reserves policy is reviewed annually.

### **Review of main activities and outcomes:**

Collection of surplus foods donated by supermarkets (Aldi, ASDA, Co-op, Morrisons & Tesco) and sourced from similar food rescue initiatives such as FareShare. This covers a range of dry, tinned, frozen and fresh goods that are used to support the Charity's main programmes.

The Charity has 3 main programmes that run on a regular basis:

# **The Pickle Palace CIO**

## **Trustees' report for the period ended 30 April 2025**

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- Food markets where customers can buy food at an affordable price (per shopping bag) from donated food and other rescue food sources;
- Happy Bags: regular order and delivery of food items in return for a fixed price - for example delivered to pensioners, and other households within the area covered by the Charity;
- School Workshops - run at Chopwell and High Spen Schools, educating young people into how to cook and prepare food, especially on a budget and reducing food waste.

Other occasional activities include the preparation of hand-made preserves etc from donated food, which are then sold to raise funds for the Charity and

### **Key achievements over the period from inception to 30 April 2025**

- Charitable status established 21 December 2023
- Bank account for CIO opened 1 October 2024
- Trading activities of CIC transferred to CIO from October 2024
- Assets and residual funds of CIC transferred to CIO October 2024
- Markets from Greenside and Rowlands Gill markets consolidated and transferred to Greenside Social Club premises; Greenside Cricket Club location secured for the Container storage;
- Cooking Workshops run with community groups in the Chopwell, Highfield, Rowlands Gill and Barmoor areas.

### **Future plans**

- To procure and establish a proprietary accounts package to replace the current spreadsheet reporting and hence enhance reporting
- To establish a dedicated office space at Chopwell School site, equipped with computer and printer;
- To formalise the current time-recording process, and review the basis on which the current contractors are retained i.e. employee vs contractor.
- Management team to document the key responsibilities and duties of key volunteers; and
- Potential of resuming a lunch club, as previously run by the CIC.

# The Pickle Palace CIO

## Trustees' report for the period ended 30 April 2025

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### Responsibilities of Trustees

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

Charity SORP 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 incoming resources and application of resources, including the receipts and payments of the charity for that year. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and 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;
- 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 accounting records that disclose with reasonable accuracy at any time the financial position of the Charity. 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.

Approved by the Trustees on 11 March 2026 and signed on their behalf by:



Susan Angela Hall (Mar 12, 2026 22:09:18 GMT)

Sue Hall  
Chair

## THE PICKLE PALACE CIO

### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the period ended 30 April 2025

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I report on the financial statements of The Pickle Palace CIO for the period ended 30 April 2025, which are set out on pages 7 to 16.

#### 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 of the Charities Act 2022 ("the Charities Act") and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), 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 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 the 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 material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination.

I 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 accounts to be reached.



[Lilian Hetherington \(Mar 13, 2026 12:47:13 GMT\)](#)

Lilian Hetherington  
Fellow of the Institute of Chartered Accountants in England & Wales  
Connected Voice Business Services  
One Strawberry Lane  
Newcastle upon Tyne  
NE1 4BX

Date: 13/03/2026



# THE PICKLE PALACE CIO

## STATEMENT OF FINANCIAL ACTIVITIES

For the period ended 30 April 2025

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2025 £
<b>Income from:</b>				
Donations and legacies	7	17,112	-	17,112
Charitable activities				
Grants and contracts	8	-	49,750	49,750
Other trading activities	9	11,500	-	11,500
<b>Total income</b>		<b>28,612</b>	<b>49,750</b>	<b>78,362</b>
<b>Expenditure on:</b>				
Charitable activities				
Operation of the charity	10	52,844	13,580	66,424
<b>Total expenditure</b>		<b>52,844</b>	<b>13,580</b>	<b>66,424</b>
<b>Net income/(expenditure)</b>		<b>( 24,232 )</b>	<b>36,170</b>	<b>11,938</b>
Exceptional Item	6	26,802	-	26,802
<b>Net income/(expenditure) and net movement of funds</b>		<b>2,570</b>	<b>36,170</b>	<b>38,740</b>
<b>Reconciliation of funds</b>				
Total funds brought forward		-	-	-
<b>Total funds carried forward</b>		<b>2,570</b>	<b>36,170</b>	<b>38,740</b>

The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

The notes on pages 9 to 16 form an integral part of these accounts.

## THE PICKLE PALACE CIO

### BALANCE SHEET

As at 30 April 2025

	Notes	£	Total 2025 £
<b>Fixed assets</b>			
Tangible assets	15		14,036
<b>Total fixed assets</b>			<b>14,036</b>
<b>Current assets</b>			
Stock		650	
Cash at bank and in hand	16	24,516	
<b>Total current assets</b>		<b>25,166</b>	
<b>Creditors:</b> amounts falling due within one year	17	<b>( 462 )</b>	
<b>Net current assets</b>			<b>24,704</b>
<b>Total assets less current liabilities</b>			<b>38,740</b>
<b>Total net assets or liabilities</b>			<b>38,740</b>
<b>Funds of the charity</b>			
Unrestricted income funds			2,570
Restricted income funds			36,170
<b>Total funds</b>			<b>38,740</b>

The company was entitled to an exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with the respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

The notes on pages 9 to 16 form an integral part of these accounts.

These financial statements were approved by the Board on: 11 March 2026

and are signed on its behalf by:

Sue Hall  
Chair

*Susan Angela Hall*  
[Susan Angela Hall \(Mar 12, 2026 22:09:18 GMT\)](#)

# **THE PICKLE PALACE CIO**

## **NOTES TO THE FINANCIAL STATEMENTS**

For the period ended 30 April 2025

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### **1 Accounting Policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

### **2 Basis of accounting**

#### **2.1 Basis of preparation**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with 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 2015) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2022.

The Pickle Palace CIO meets the definition of a public benefit entity under FRS 102.

#### **2.2 Preparation of the accounts on a going concern basis**

The charity reported total unrestricted funds at the year end of £2,570 and has already secured a significant amount of funding for the current year. The trustees are of the view that the immediate future of the charity for the next 12 to 18 months is secure and that on this basis the charity is a going concern.

### **3 Income**

#### **3.1 Recognition of income**

Income is recognised when the charity has entitlement to the resources, any performance conditions attached to the item(s) of income have been met, it is more likely than not that the resources will be received and the monetary value can be measured with sufficient reliability

#### **3.2 Offsetting**

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by FRS102 SORP or FRS102.

#### **3.3 Grants and donations**

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria of income recognition are met.

## **THE PICKLE PALACE CIO**

### **NOTES TO THE FINANCIAL STATEMENTS**

For the period ended 30 April 2025

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#### **3.4 Donated goods and services**

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided that the value of the gift can be measured reliably. Donated services and facilities that are consumed immediately are recognised as income with the equivalent amount recognised as an expense under the appropriate heading in the SoFA.

#### **3.5 Volunteer help**

The value of volunteer help received is not included in the accounts but is described in the trustees' annual report.

#### **3.6 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

#### **3.9 Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the

### **4 Expenditure and liabilities**

#### **4.1 Liability recognition**

Liabilities are recognised when it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

#### **4.2 Charitable activities**

Expenditure on charitable activities includes the costs of work and other activities undertaken to further the purposes of the charity and their associated support costs.

#### **4.3 Governance and support costs**

Support costs have been allocated between governance cost and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

#### **4.4 Irrecoverable VAT**

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

## THE PICKLE PALACE CIO

### NOTES TO THE FINANCIAL STATEMENTS

For the period ended 30 April 2025

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#### 4.5 Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

#### 4.6 Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

### 5 Assets

#### 5.1 Tangible fixed assets for use by the charity

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis.

Equipment  
Van

Straight line over 4 years  
Straight line over three years

# THE PICKLE PALACE CIO

## NOTES TO THE FINANCIAL STATEMENTS

For the period ended 30 April 2025

	Unrestricted Funds £	Restricted Funds £	Total 2025 £
<b>6 Exceptional Item</b>			
Transfer of assets from CIC to CIO	26,802	-	<b>26,802</b>
	<u>26,802</u>	<u>-</u>	<u><b>26,802</b></u>
<b>Analysis of income</b>			
<b>7 Donations and legacies</b>			
Donations Happy Bags	10,356	-	<b>10,356</b>
Other Donations	6,756	-	<b>6,756</b>
	<u>17,112</u>	<u>-</u>	<u><b>17,112</b></u>
<b>8 Charitable activities</b>			
<u>Income from grants</u>			
Gateshead Council	-	5,250	<b>5,250</b>
Associated British Ports	-	19,500	<b>19,500</b>
Gateshead Food Partnership	-	2,500	<b>2,500</b>
National Lottery Community Fund Awards for	-	20,000	<b>20,000</b>
Comic Relief/Groundwork	-	2,500	<b>2,500</b>
	<u>-</u>	<u>49,750</u>	<u><b>49,750</b></u>
<b>9 Other trading activities</b>			
Other income	11,500	-	<b>11,500</b>
	<u>11,500</u>	<u>-</u>	<u><b>11,500</b></u>

Income was £78,362 of which £28,612 was unrestricted or designated and £49,750 was restricted

## THE PICKLE PALACE CIO

### NOTES TO THE FINANCIAL STATEMENTS

For the period ended 30 April 2025

#### Analysis of expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2025 £
<b>10 Charitable activities</b>			
<u>Direct costs</u>			
Staff costs	42,136	1,666	<b>43,802</b>
Vehicle costs	2,039	-	<b>2,039</b>
Food Provision Costs	1,574	11,914	<b>13,488</b>
<u>Support costs</u>			
Utilities	720	-	<b>720</b>
Rent	1,420	-	<b>1,420</b>
Insurance	1,495	-	<b>1,495</b>
Miscellaneous expenses	34	-	<b>34</b>
Depreciation	2,964	-	<b>2,964</b>
<u>Governance costs</u>			
Independent examiner's fees for reporting on the accounts	462	-	<b>462</b>
	<u>52,844</u>	<u>13,580</u>	<u><b>66,424</b></u>

Expenditure on charitable activities was £66,424 of which £52,844 was unrestricted or designated and £13,580 was restricted

#### 11 Fees for examination of the accounts

	<b>2025</b>
	<b>£</b>
Independent examiner's fees for reporting on the accounts	<b>462</b>
	<b>462</b>

There were no other fees paid to the examiner (: £nil)

#### 12 Analysis of staff costs and the cost of key management personnel

The charity currently does not employ staff directly; all staffing costs relate to independent contractors.

#### 13 Transactions with trustees

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

#### 14 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

# THE PICKLE PALACE CIO

## NOTES TO THE FINANCIAL STATEMENTS

For the period ended 30 April 2025

	Equipment	Van	Total
	£	£	£
<b>15 Tangible fixed assets</b>			
<b>Cost</b>			
Balance brought forward	-	-	-
Additions	7,000	10,000	<b>17,000</b>
Disposals	-	-	-
<b>Balance carried forward</b>	<b>7,000</b>	<b>10,000</b>	<b>17,000</b>
<b>Depreciation</b>			
Basis	SL	SL	
Rate	25%	33%	
Balance brought forward	-	-	-
Depreciation charge for year	1,021	1,943	<b>2,964</b>
<b>Balance carried forward</b>	<b>1,021</b>	<b>1,943</b>	<b>2,964</b>
<b>Net book value</b>			
<b>Brought forward</b>	-	-	-
<b>Carried forward</b>	<b>5,979</b>	<b>8,057</b>	<b>14,036</b>
<b>16 Cash at bank and in hand</b>			
	<b>2025</b>		
	<b>£</b>		
Cash at bank and in hand	<b>24,516</b>		
	<b>24,516</b>		
<b>17 Creditors and accruals (payable within 1 year)</b>			
	<b>2025</b>		
	<b>£</b>		
Accruals			
Independent examination of accounts	<b>462</b>		
	<b>462</b>		

## 18 Events after the end of the reporting period

No events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.



# THE PICKLE PALACE CIO

## NOTES TO THE FINANCIAL STATEMENTS

For the period ended 30 April 2025

### 19 Analysis of charitable funds

#### Analysis of movements in unrestricted funds

	Fund balances brought forward £	Incoming resources £	Resources expended £	Exceptiona Item £	Fund balances carried forward £
<b>Unrestricted funds</b>					
General unrestricted fund	-	28,612	( 52,844 )	26,802	<b>2,570</b>
<b>Totals</b>	<b>-</b>	<b>28,612</b>	<b>( 52,844 )</b>	<b>26,802</b>	<b>2,570</b>

#### Purpose of unrestricted funds

General unrestricted fund                      The 'free reserves' of the charity

#### Analysis of movement in restricted funds

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
<b>Restricted funds</b>					
Gateshead Council	-	5,250	( 5,250 )	-	-
Associated British Ports	-	19,500	( 6,664 )	-	<b>12,836</b>
Gateshead Food Partnership	-	2,500	-	-	<b>2,500</b>
National Lottery Community Fund	-	20,000	( 1,666 )	-	<b>18,334</b>
Awards for All					
Comic Relief/Groundwork	-	2,500	-	-	<b>2,500</b>
<b>Totals</b>	<b>-</b>	<b>49,750</b>	<b>( 13,580 )</b>	<b>-</b>	<b>36,170</b>

#### Purpose of restricted funds

Restricted funds represent income resources used for a specific purpose within the charity as identified by the donor.

Gateshead Council	Food costs
Associated British Ports	Core costs
Gateshead Food Partnership	BIND Training
National Lottery Community Fund	
Awards for All	Core costs
Comic Relief/Groundwork	Core costs

### 20 Capital commitments

As at 30 April 2025, the charity had no capital commitments

## THE PICKLE PALACE CIO

### NOTES TO THE FINANCIAL STATEMENTS

For the period ended 30 April 2025

#### 21 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total 2025 £
Tangible fixed assets	14,036	-	14,036
Stock	650	-	650
Cash at bank and in hand	( 11,654 )	36,170	24,516
Other net current assets/(liabilities)	( 462 )	-	( 462 )
	<u>2,570</u>	<u>36,170</u>	<u>38,740</u>

#### 22 Guarantee

There have been no guarantees given by the charity at 30 April 2025.

#### 23 Debt

There is no debt outstanding which is owed by the charity and which is secured by an excess charge on any of the assets of the charity at 30 April 2025.

#### 24 Governing document

The organisation is a Charitable Incorporated Organisation - Foundation registered on 21 December 2023 as a body corporate under part 11 of the Charities Act 2022.










# Pickle Palace Annual Report YE 30 Apr 2025 - combined

Final Audit Report

2026-03-13

Created:	2026-03-12
By:	Lilian Hetherington (lilian.hetherington@connectedvoice.org.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAXBRTFQd8RRCiAsKFsS_ly_X7egBBSI_1

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