

C.S.Cafe

Charitable Incorporated Organisation

Annual Accounts and Trustees' Report
For the year ending 31st December 2024



Charity Number: 1207220

C.S.Cafe

Charity Number: 1207220

Trustees' report and financial statements for the year ended 31 December 2024

Contents	Page
Administrative & Legal Information	1
Trustees Report	2 to 3
Independent Examiners Report	4
Statement of Financial Activities	5
Statement of Assets and Liabilities	6
Notes to the Accounts	7 to 10

Administrative & Legal Information for Year Ended 31st December 2024

Charity number: 1207220 is registered with the Charity Commission of England & Wales.

Address
Parkside Pavilion
Vectis Road
East Cowes
Isle of Wight
PO32 6RL

Trustees
Harriet Milne Chair
Mark Collins
Marie Clements

Lead Volunteer
Jane Allchorn

Independent Bookkeeper
Tracie Wilson MICB, AATQB, PM Dip
Ms Friday Accountancy Services Ltd
Onward Business Hub
College Close
Sandown
Isle of Wight
PO36 8EB

Independent Examiner
Samantha Vine FMAAT
Samantha Vine Accountancy Services Ltd
Flat 4
47 Albert Street
Ventnor
PO38 1EU

Banking
Nat West
107 St James' Square
Newport
PO30 1XH

Charity Name: CS Café

Registration number: 1207220

Objectives and Activities

Our objectives and aims are to relieve financial hardship among people living or working in East Cowes and the bordering areas. We do this by providing goods/services which they could not otherwise afford through lack of means.

To act as a resource for young people by providing advice and assistance and organising programmes of physical, educational and other activities as a means of:

- advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals.
- advancing education
- relieving unemployment
- providing recreational and leisure time activities in the interests of social welfare for people living in the area of benefit who have need by reason of their youth, age, infirmity or disability, poverty or social economic circumstances with a view to improving the conditions of life of such people.

The summary of the main activities that the charity has achieved in relation to the above in our first year as follows:

- 1) Providing a food pantry where anyone who is struggling and in need of food can purchase at least £15 worth of food for the price of £5. This is a top-up shop and is available once a week. The food pantry opens 3 times a week. If people are really struggling, we do have access to food pantry vouchers that allow them to shop in these circumstances.
- 2) We have taken 3 young people through work experience, and they have managed to receive the Duke of Edinburgh award from doing so. This puts them in good stead to obtain employment if they keep on moving forward in this way. They have had work experience in the office, food pantry, and the groups we run. They have developed good communication skills with people of a variety of ages.
- 3) We continue to run weekly groups for older people to help them from feeling lonely and isolated. These groups are on every week: Tuesday is Mental Wellness Support. Wednesday is Crafty Knit & Natter and Thursday is the games group. They are all well attended, and the groups run at the same time as the food pantry. Friendships are made outside of the groups, which is lovely to see. We also run 4 weekly support groups, and they are: Monday afternoon - Bereavement support group, this is going well, it involves a cooking demo in an air fryer and eating a light snack together. We gently talk about our loved ones that we've lost and talk about how we are coping. We also put on a family bingo session, this helps everyone with mathematics, it's a fun way to have family time and is a little fundraiser each month for the charity.
- 4) We have donated items that help us to raise money for the work we do. These are sold at a cheap price – good for people who are struggling and good for the funds.

In the next year we aim to continue reaching out to our community as we have this year. We aim to replace the cookers in the kitchen and we hope to gain funding to cook nutritious food for families and other people. This will enable them to enjoy when they are struggling to make ends meet. We hope to put meals into the pantry, when we have surplus cooked food.

Income this year totals £88,328.26. The IOW Council provided grants totalling £50,228.61, of which £34,272 was restricted for household support for the Pantry. HWICF, supported the Pantry with a grant of £6,702.11 towards food and a contribution for support costs. SNG are supporting the groups and we received £2,535.00.

With the work we have delivered over this period (pantry and groups), we have supported a total of 4,501 people, the breakdown from the pantry is 433 adults and 268 children (with the total shops of 2649). Through the weekly and 4 weekly groups we have supported 3800 people.

Trustees' confirmation of this annual report. Dated 9.7.25

I can confirm that the trustees have seen the guidance issued by the Charity commission on public benefit.

The signatures below are acknowledgement of the agreement in the report.

Signed:	Jane Allchorn	<u>Lead volunteer</u>
	Harriet Milnes	<u>Trustee</u> (Chair)
	Mark Collins	<u>Trustee</u>
	Marie Clements	<u>Trustee</u>

Charity Number: 1207220

Financial Statements for Year Ending 31st December 2024

Bookkeeper's Statement

I have prepared the financial statements on pages 1 to 10 for the year ended 31 December 2024 from the accounting records of C.S.Cafe

Name: Tracie Wilson

Signature:

Tracie Wilson

Date 19/08/2025

MICB, AATQB, PMDip

Ms Friday Accountancy Services Ltd

Independent Examiner's Report

I report on the financial statements of C.S.Cafe, charity number 1207220, for the year ended 31 December 2024 which are set out on pages 1 to 10

Responsibilities and basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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 accounts to be reached.

Signed by the Independent Examiner:

Samantha Vine

Date: 04/09/2025

Samantha Vine FMAAT

Samantha Vine Accountancy Services Ltd
Flat 4
47 Albert Street,
Ventnor
PO38 1EU

For the year ended 31st December 2024

First Year Accounts for the period 27th February 2024 to 31st December 2024

Statements of Financial Activities

Section A - Receipts & Payments

		Unrestricted General Fund	Designated Funds	Restricted Funds	Total Funds
<u>Receipts / Incoming Resources</u>	Note	£	£	£	£
Donations	3 & 4	9,771.56	364.18	-	10,135.74
Grants	3 & 5	16,456.61	-	43,509.11	59,965.72
Fundraising	3	5,166.44	-	-	5,166.44
Income Earnt from Main Activities	4	-	13,060.36	-	13,060.36
Total receipts		31,394.61	13,424.54	43,509.11	88,328.26
<u>Expenditure on</u>					
Charitable Activities	3 to 5	12,808.02	1,661.20	24,443.91	38,913.13
Fundraising	3	99.71	-	-	99.71
Support Costs	3 to 5	3,908.97	8,374.34	5,813.60	18,096.91
Total payments		16,816.70	10,035.54	30,257.51	57,109.75
NET of Receipts less Payments		14,577.91	3,389.00	13,251.60	31,218.51
Cash funds donated from C.S.Café Community Group on registration as a CIO	1.1	4,934.15	0	7,401.21	12,335.36
TRANSFERS between funds		-	-	-	-
Cash Funds c/fwd as 31st December 2024		19,512.06	3,389.00	20,652.81	43,553.87

The notes on pages 7 to 10 form part of these financial statements.

For the year ended 31st December 2024

First Year Accounts for the period 27th February 2024 to 31st December 2024

STATEMENT OF ASSETS AND LIABILITIES

Cash at bank and in hand	Note	Unrestricted	Designated	Restricted	Total Funds 2024
Bank current accounts		19,413.32	2,976.23	20,652.81	43,042.36
Petty Cash		98.74	-	-	98.74
Total cash at Bank and in hand	2.5	19,512.06	2,976.23	20,652.81	43,141.10
Plus other assets					
PAYE & NI credit on account (cleared July 25)		-	444.48	-	444.48
Less liabilities					
Nest Pension (paid 07/01/2025)		-	-31.71	-	-31.71
		0	412.77	0	412.77
Total Funds		19,512.06	3,389.00	20,652.81	43,553.87

Approved by the Trustees

Signed by

Print Name: Date: Date

The notes on pages 7 to 10 form part of these financial statements.

Charity Number: 1207220

Financial Statements Year Ending 31st December 2024 - Notes to the Accounts

1 General administrative information

C.S.Cafe is a Charitable Incorporated Organisation in England & Wales with the registration number 1207220. The registered office is Parkside Pavillion, Vectis Road, East Cowes, Isle of wight, PO32 6RL. The Charity's principal objectives are the prevention and relief of poverty, supporting children, young people, families, elderly, bereaved and people with disabilities.

- 1.1** C.S.Cafe present the financial statements as their first year as a Charitable Incorporated Organisation, for the period from the 27th February 2024 to the 31st December 2024. On registration as a charity, the community group transferred all monetary assets, totalling £12,335.36 into C.S.Cafe CIO, at the date of the registration. These funds have been split between the Restricted fund 60% for the Community Pantry and the remaining 40% into the General fund.

2 Accounting policies

2.1 Basis of Accounting

The financial statements have been prepared in accordance with the Charities Act 2011 Section 133, using the Receipts and Payments basis available to small charities.

2.2 Fund Accounting

General unrestricted funds represent income which is available for the furtherance of it's charitable objectives.

Designated funds represent amounts which have been put aside out of unrestricted funds to meet specific purposes. At the discretion of the Trustees, they can be transferred back into general funds.

Restricted funds represent income which is allocated by the donor for specific purposes, as the terms of the grant, or donation, or bequest. These are explained in more detail within the Trustees' report and on page 10 of the financial statements.

2.3 Incoming Resources

All voluntary giving is included in the financial statements for the period in which it is received.

All other income is generally recognised when it is receivable.

Taxation

The Charity is potentially exempt from taxation in respect of income to the extent that such income and gains are applied exclusively to charitable purposes. No provision for taxation has been made in these financial statements.

2.4 Resources Expended

Resources expended are recognised in the period to which they incurred and include any attributable VAT, which cannot be recovered. They are allocated to the particular activity to which they relate.

As most of the management and activity of the charity is carried out by volunteers, this intangible cost is not included within the financial statements as this voluntary contribution to the charity is incalculable.

2.5 Cash at Bank and in Hand

Monies are not held in segregated accounts, but for the sake of this financial statement the total of each account is allocated appropriately over the various funds.

Financial Statements Year Ending 31st December 2024 - Notes to the Accounts**3 General Fund Statement for Year Ended 31st December 2024**

Unrestricted Funds that may be used by the charity for any of its ordinary purposes.

Further Analysis of Receipts and Payments**General Fund
Receipts 2024****Receipts**

CAF Donations	1,530.00
Donations Monthly (Gift Aid)	2,097.00
Donations (Individual)	3,396.38
Donations from Organisations	2,294.18
Donations Monthly (Non Gift Aid)	454.00
IOW Council Community Grant (General)	15,956.61
Wight Aid Grant	500.00
Total Donations & Grants	26,228.17

Fundraising	1,646.43
Income from sales of donated books/clothing etc.	2,509.26
Wingo Bingo	1,010.75
Total Fundraising	5,166.44

Total Receipts **31,394.61**

**General Fund Payments
2024****Expenditures****Cost of Charitable Activities**

Cafe expenses	142.35
Cooking workshops and Bereavement Sessions	3,762.80
Grant Equipment - Soup Makers etc.	7,894.80
Sessional Project Workers	1,008.07
Fundraising Costs	99.71
	12,907.73

Admin & General Support Costs

Admin & Support Costs	4.60
Computer/Software	98.40
Stationery, Postage and Printing	99.22
	202.22

Governance

Legal compliance (DBS Check)	21.00
Bookkeeping & Accountancy	1,119.75
	1,140.75

Resources Expended

Advertising/Project Promotion	1,286.93
Equipment Expensed	1,040.37
Membership/Subscriptions	120.00
Repairs & Renewals	118.70
	2,566.00

Total Payments **16,816.70**

Financial Statements Year Ending 31st December 2024 - Notes to the Accounts

3
cont. **General Fund Statement**

General Fund	Balance B/Fwd.	Receipts in year	Payments in year	Fund Transfer	Balance c/fwd.
Monies transferred from C.S.Cafe Community Group on CIO registration	4,934.15				
Receipts		31,394.61			
Payments			16,816.70		
General Fund Total	4,934.15	31,394.61	16,816.70	0.00	19,512.06

4 **Designated Fund Statement for Year Ended 31st December 2024**

Designated Funds represent unrestricted funds set aside for specific designated purposes, at the discretion of the trustees they can be transferred back into general funds. These funds represent income and expenditure on running group activities and the community pantry.

Receipts and Payments for the year ended 2024, Designated Fund

	Designated Funds	
Receipts	Groups	Pantry
Donations (Individual)	-	164.18
Donations from Organisations	200.00	-
Income from Group Members (Activities)	1,024.79	-
Pantry Membership £5 per week	-	9,615.57
Wonde Vouchers Redeemed	-	2,420.00
	1,224.79	12,199.75
Total Receipts for Designated Funds		13,424.54

Payment Expenditures	Groups	Pantry
Group Activities Expenditure	161.20	-
Pantry Food Expenditure - Other grants	-	1,500.00
Card Fees (Square)	-	0.50
Pension (Employer Cost)	-	127.48
Staff Wages	-	6,663.00
Membership/Subscriptions	-	1,583.36
	161.20	9,874.34
Total Payments for Designated Funds		10,035.54

Designated Fund Statement	Balance B/Fwd.	Receipts in year	Payments in year	Fund Transfer	Balance c/fwd.
Receipts		13,424.54			
Payments			10,035.54		
General Fund Total	0.00	13,424.54	10,035.54	0.00	3,389.00

Financial Statements Year Ending 31st December 2024 - Notes to the Accounts

5 **Restricted Fund Statement for Year Ended 31st December 2024**

Restricted Funds represent income which may be expended only on those restricted objects provided in the terms of a trust, bequest, or donations and grants received or invited for a specific purpose. These funds can only be spent on the specific purpose for which they were given. Any balance remaining unspent must be carried forward as a balance on that fund for future expenditure on that specific purpose, or returned; it cannot be absorbed into general funds.

C.S.Cafe received funding from the Isle of Wight Council towards food costs for the Community Pantry, to provide household support. HIWCF, provided a grants during 2024, towards pantry food expenses and staff support costs. Sovereign Housing provided a grant towards support costs for sessional projects.

<u>Grants</u>	<u>Balance b/fwd.</u>	<u>Receipts in year £</u>	<u>Payments in year £</u>	<u>Fund Transfer</u>	<u>Balance c/fwd.</u>
Monies transferred from C.S.Cafe Community Group on CIO registration	7,401.21				
HIWCF Grant		6,702.11			
HIWCF Grant Staff wages			4,500.00		
HIWCF Grant _ Pantry Food Expenditure			2,202.11		0
Sovereign Housing		2,535.00			
Sovereign Housing Grant - Sessional Project workers			2,535.00		0
IOW Council Household Support for Community Pantry		34,272.00			
IOW Council Household Support Grant - Pantry Food			19,706.80		
IOW Council Household Support Grant - Staff wages			1,313.60		13,251.60
Totals for Restricted Funds	<u>7,401.21</u>	<u>43,509.11</u>	<u>30,257.51</u>	<u>0.00</u>	<u>20,652.81</u>