



Smallshaw Hurst
Community Action Group

Registered Charity Number 1193189

Financial Statements for the period 22nd January 2021 to 31st March 2022

SMALLSHAW HURST COMMUNITY ACTION GROUP

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Report of the trustees for the period 22nd January 2021 to 31st March 2022

The trustees present their annual report and financial statements of the charity for the period 22nd January 2021 to 31st March 2022. The financial statements have been prepared in accordance with the accounting policies set out in the accounts 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 published (FRS 102) (effective 1 January 2019).

Reference and administrative information

Charitable Incorporated Organisation Name: Smallshaw Hurst Community Action Group also known as the Cedar Park Pantry

Charitable Incorporated Organisation Number: 1193189

Date Registered: 22nd January 2021

Trustees

The trustees serving during the period were as follows:

Nicholas Chesterton	Chair	(appointed January 2021)
Dinesh Chauhan	Treasurer	(appointed January 2022)
Janet Matley		(appointed January 2021)
Anne Renkin		(appointed May 2021)
Karen Swindells		(appointed January 2021)
Michael Trelore		(appointed May 2021, resigned March 2022)

Pantry Manager

Andy Finnigan

The charity would like to put on record their appreciation of the work that Andy does for the Pantry and also to thank Ashton United in the Community for providing the services in-kind of Andy.

Objectives and activities

The purpose of the charity is the relief of financial hardship of low-income families in Smallshaw Hurst and surrounding neighbourhood by the operation of a community pantry store food scheme.

In seeking to deliver these objectives, the trustees & pantry team seek to deliver services to those most in need locally, and particularly those who may be excluded, marginalised or otherwise disadvantaged.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year.

Our Mission Statement

To be at the heart of the local community helping it to thrive and, together with our partners, provide affordable food, social contact and support

Structure, governance and management

Smallshaw Hurst Community Action Group is a Charitable Incorporated Organisation governed by its constitution dated 19th January 2021 and registration as a Charitable Incorporated Organisation number 1193189 with the Charity Commission on 22nd January 2021

Organisation

The board of trustees administer the charity. The trustees normally meet 19 times per year. A pantry manager has been appointed to manage the day-to-day running of the charity.

Appointment of trustees

As set out in the constitution trustees are elected annually by the members of the charitable organisation attending the Annual General meeting. Trustees are appointed for a period of three years and shall retire from office by rotation based on their length of service and may offer themselves for re-election.

Trustee induction and training

In March 2021 trustees and volunteers participated in four training modules run by the social enterprise Healthy Me, Healthy Communities, who have great experience in running community grocery stores across Manchester and also have expertise in providing training for charities who wish to set up grocery stores for their community. Four modules were run in March 2021 covering all aspects of setting up and running a successful pantry store:

Module 2: Safe food, better project - understand the process of setting up and maintaining a safe food project

Module 3: Staying Safe - Develop essential competence for risk assessment, data protection and safeguarding

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Module 4: Grocer Membership Experience - Understand how to create a food project that respects equality, diversity and inclusion, and is reflected in the culture creating a positive member experience

Module 6: Team Volunteers - Understand how to create a positive and inclusive volunteer experience

In addition our manager and all volunteers who have direct contact with our food supplies have all completed their level 2 Food Hygiene training (with thanks to Jigsaw Housing who provided training for our volunteers)

In February 2022, our volunteers undertook an online manual handling course kindly provided by Jigsaw Housing

Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager with any service providers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party

Smallshaw-Hurst community

Smallshaw-Hurst (SSH) is home to over 4,800 children and young people, with a total population close to 16,200. It is made up of three distinct disadvantaged neighbourhoods Broadoak, Smallshaw, Hurst and Hazel Hurst. Half of the population of Smallshaw-Hurst are living within the most deprived 10% of neighbourhoods in England, at least three of the neighbourhoods are within the most deprived 5% (IMD 2019).

While there have been transport developments that serve the wealthier population (more affluent and socially mobile community on the periphery of SSH) there is a lack of benefit to most of the residents of SSH; this is in part due to cost, access and lack of feeling of connected to the wider Greater Manchester area. This limits opportunity to take advantage of any work and development opportunities in the Greater Manchester conurbation.

Cuts to the public sector have seen supporting services reduced including the closure of the local children's centre. Low levels of car ownership (38% of SSH households do not own a car compared to 30% for Tameside as a whole) and lack of local facilities mean that residents struggle to gain access to the services they require e.g., travel to the town centre to access local supermarkets and GP surgeries requires two bus journeys

History of the Smallshaw Hurst Community Action Group

The Smallshaw Hurst Community Action Group was formed out of a partnership between the Smallshaw-Hurst Children's Community, Ashton United in the Community and St John the Evangelist Church. These 3 organisations came together at the outset of the Coronavirus pandemic in March 2020 with a shared objective on how we could best work together to serve our local community. Initially we provided children's activity packs that were at first delivered to local family's homes and then later families were invited to Ashton United Football Club to pick up their packs. From previous experience of running events in the area we were aware there were many families in the community who needed support with buying their groceries. This led to a holiday hunger programme being organised and the Fareshare organisation were contacted to help provide the provisions. Fareshare is a charity network that is set up to fight hunger and reduce food waste & work closely with supermarkets and food manufacturers in redistributing to charities any surplus food. We had our first delivery from Fareshare in July 2020 and to our surprise we did not receive food items to make up packed lunches but instead a wide range of ambient grocery products. This led us to run a pop-up pantry store on the terraces of Ashton United where we invited families who needed that bit of support with their food shopping to come down. We had great feedback and that led us to consider how we could set this up as a long-term asset to our community.

While AUFC were great hosts and an excellent location during the pandemic, we wanted to find a permanent home and also with better facilities so we could offer families a wider range of food products and where we could work in all weathers. The Pavilion Building in Cedar Park was identified and TMBC through their Youth Service, were fantastic partners in agreeing to us to use the building. Running a Pantry Store is a big undertaking and requires a support network in its own right. Consequently, the Smallshaw Hurst Community Action Group was formally created as a Charitable Incorporated Organisation (CIO) in its own right In January 2021 with a group of trustees to oversee the management of the Pantry and we would like to acknowledge the massive contribution of the Smallshaw-Hurst Children's Community, Ashton United in the Community and St John the Evangelist Church in being able to make this happen.

In the months leading up to our opening in April 2021, the Cedar Park building was set up to host the Pantry, equipment was purchased (with thanks to Save the Children for providing the funding for the Display Fridge, Display Freezer and Freezer Cabinet) and our volunteers all underwent training.

The Pantry concept is being rolled out across many areas of Greater Manchester and other cities around the UK. It provides a dignified response to food poverty where people who need that support with their groceries can register with us and for a small weekly fee each time they come down, they receive a bag of shopping worth at least £15. People who live outside the Smallshaw-Hurst area pay a slightly higher fee of £5 the first time they shop with

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us. Members can select what food they want ranging from chilled, frozen and ambient food and we try hard to source a good selection of food to include fresh fruit and vegetables.

Our last Pop-up Pantry at Ashton United took place on 8th April 2021 and we opened the following Tuesday, 13th April in Cedar Park.

Our first day of opening in Cedar Park



Our Pantry Manager is Andy Finnigan who does a wonderful job in running the pantry and making sure all our members get a warm welcome when they come down to shop with us. Andy's time is provided in kind by AUITC for which we are extremely grateful. We pride ourselves in making sure we offer the best possible service to our community and none of this could be done without the brilliant work of our volunteers who every week give up their time to support the Pantry and with Andy always strive to make sure our members are treated with respect and kindness.

A review of achievements and performance

We now have over 280 members registered with us at the Pantry with approximately 65 members coming down to us each Tuesday morning. We have seen a marked increase in the number of people using our store as the cost-of-living crisis takes hold. Our main source of food is Fareshare and this is supplemented by our own top up shop. However, we are extremely grateful to organisations and people who regularly donate food and funds to our store – special mention to Anne Renkin and Steve Holloway from the Ashton Chiropractic Centre who every week provide us with a wonderful supply of food, Hurst Methodist Church and Christ Church who regularly donate a wide selection of food, to St John the Evangelist Church for their financial support and to Taylor's Bakery in Ashton for their donation of

bread each week. The fees we receive from our members do not cover all the costs associated with running our pantry and without the donations and financial support from our partners we would struggle to hold the weekly fee at the price it is now & to be able to support the number of people we are able to do so currently

Inside our Pantry Store on Opening Day



We pride ourselves in treating our members with dignity and respect. Everyone who comes down to the pantry is always given a warm welcome. As part of our initiative to make everyone feel welcome and that this is a place where people can stop and talk to others, we have recently started up a refreshment area where members are invited to sit down, have a hot drink on us and chat to our volunteers and other members. It can't be overestimated how important it is at times for people to know there is a place where they can chat to others and feel the friendship and support of likeminded folk.

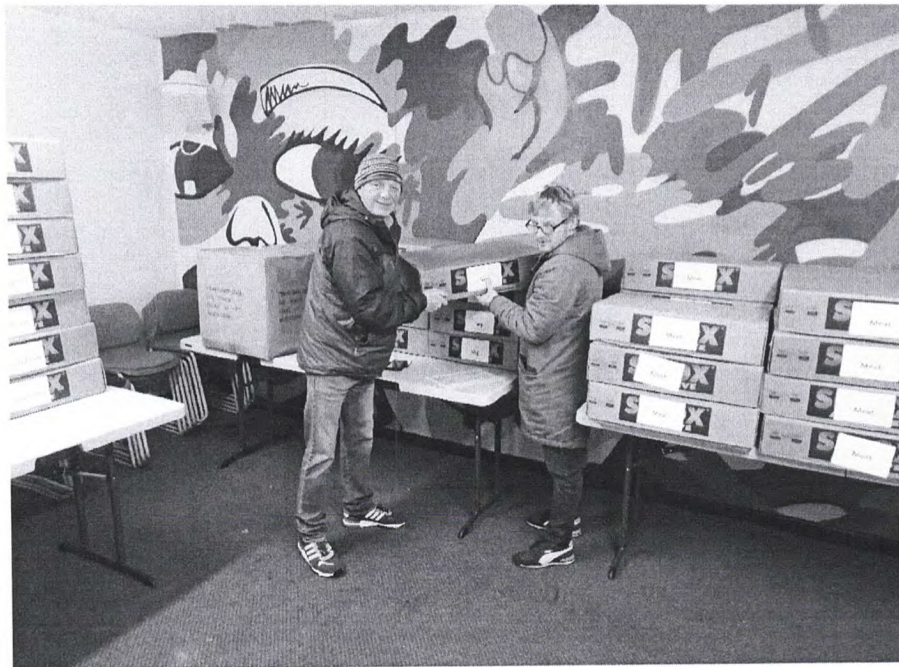
At intervals during the past year we have distributed recipe bags to our members as part of their weekly shop, this is on top of the normal bag of shopping. From January to March we put together recipe bags over an 11 week period and included recipes such as carrot & courgette spaghetti and tuna melt pittas. We adopted recipes from the 'Full-Time Meals'

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project fronted by Marcus Rashford and Tom Kerridge; these recipes were designed to be simple to follow and also had links to videos providing further guidance on how to follow the recipes. As well as providing these bags to our members we also passed on bags to the Cedar Park Junior Youth Club. The feedback we have had from our members has been very positive, with people commenting on how much they enjoyed making the recipes along with their families while also appreciating the recipes themselves. We are grateful to the generosity of Ashton United in the Community for providing the funds for the Full-Time Meals recipe bags

At Christmas due to the incredible generosity of a local family, we were donated over 50 Christmas Hampers where each hamper was made up of a food box and a toiletries & treat box. The hampers were distributed to our members in the week before Christmas and it was lovely that we were able to make such a big difference to many local families over the festive period.

Andy and Patrick helping to distribute the Christmas Hampers



The Pantry closed between Christmas and New Year to give our volunteers and Andy a well earned break but to help our members over this period, our members were provided with a £25 Asda voucher on our last pantry day before Christmas. Many thanks to Ashton United in the Community and the Smallshaw-Hurst Children's Community in supporting this initiative

We have achieved an enormous amount over the last year where we have benefitted significantly from the support of our partners AUITC and the SSHCC. However, the biggest thanks of all has to go to our brilliant set of volunteers who come rain or shine are there at the pantry receiving deliveries, setting up the pantry and playing a key role in managing the

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store. They ensure all our members are given a friendly welcome and are treated with respect and dignity. The feedback we get from our members about our volunteers is wonderful to hear and they embody the values that we as an organisation seek to live by

A volunteer's story

Lewis has been a volunteer at the Pantry from when we first started as a Pop-Up Pantry at Ashton United and helped us with that transition when we moved across to Cedar Park. Despite the long journey he has to make to get to the Pantry, he is always there on a Tuesday to welcome our members and is the go-to man for all the odd jobs that need to be done! We offer a range of roles at the Pantry for volunteers and are always on the lookout for more people to come down and help us. People volunteer for a variety of reasons and we set ourselves up to make our volunteers feel welcome and to find a role that they feel comfortable doing and also the opportunity to try different things and build new skills. Through working with us and through the volunteering he does with AUITC, Lewis has developed new friendships and helped develop his confidence which has helped him into paid employment

Testimonial from a member of our Pantry

Becky has been a member of our Pantry from the very beginning and kindly given us her perspective on why she comes down to the Pantry and the difference it makes to her and her family.

"The food pantry has made a big difference to me and my family as sometimes I get bad Universal Credit payments (not as much as they should be) so the Pantry really helps during those weeks.

It's amazing what you can get from the pantry for your three pounds as I wouldn't be able to get the same from any supermarket so money goes further. It really helps to top up my supermarket shop.

There is lots of choice I can get things for my fridge, freezer and cupboard that I can keep for a while.

If the pantry wasn't there I would have to rely on my family to help me so it makes me more independent.

All the volunteers are so friendly and welcoming it's a nice place to come to.

More people go to the Pantry now that it is in Cedar Park than the football ground it's a better set up. I would be gutted if it stopped and so would the other girls on my road as it's really helped the community not just me.

Also the activity packs during the summer holidays are fantastic I really enjoy doing them as well as the kids and it's great you can go to the Pantry to collect them. "

Survey of Pantry Members

Through September and October 2021 we ran a survey with our Pantry members of which 36 people completed the questionnaire. This has been extremely useful to gauge how well we have been doing as an organisation and areas where we could do further work.

- Vast majority of people shop with us due to financial worries
- 2/3 of people state that they do find it difficult to cover the cost of feeding their family. 60% agreed that energy bills are difficult to pay (note this is in 2021 before the massive increase in energy costs we have experienced this year)
- Over 1/2 of people received Free School Meal Vouchers over the summer helping to explain low attendance over this period
- Queuing is the biggest dislike
- The friendliness and kindness of our volunteers comes through very strongly!
- Suggestions for improvement include stocking food for a whole meal, improve stock levels at end of day, sit down area for socializing and for refreshments

We asked an open question on what people liked about the Pantry and received a wide range of responses, for example:

“The staff are great and rather than being overly in your face with sympathy they're like actual friends, you can have a light hearted conversation and it's not always focused on hardship or sympathy”

“The amount you get for £3 is amazing “

“They are all so welcoming and polite very easy to talk to people and meet new people “

When asked about what people don't like about the Pantry the over-riding feedback is having to queue. This is a challenge for us so while we do encourage our members to come along later on in the morning there is a perception that you get the best stock when the store first opens. We do manage our stock so that members arriving later do get a good variety of stock to choose from plus we have set up the refreshment stall to at least give our members the opportunity to have a drink while they are waiting

Financial Review

The trustees are pleased to be able to report a surplus in the period in respect of unrestricted funds of £13,504.

Investment Powers and Policy

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in a 'Treasurers Account'.

Reserves Policy and Going Concern

The balance held in unrestricted reserves at 31st March 2022 was £13,504 of which £ 10,700 are free reserves, after allowing for funds tied up in tangible fixed assets.

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately 9 months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered.

Risk management

As the charity continues to establish itself the trustees will conduct regular reviews of the major risks to which the charity may be exposed and systems will be established to mitigate those risks

Plans for Future Periods

Within the financial restraints already noted above the Trustees' plan to deliver the same level of service in 2022/23 as was achieved in 2021/22, of course, to the effects of any restrictions placed on the charity, arising out of any regulations laid down by any public authority, in respect of the current pandemic (Covid 19) and the increasing cost of living. There are plans to improve the existing facilities at the centre which will be achieved, at least in part, by making further appeals for funds.

Independent Examiners

Community Accountancy Service Limited

The Grange
Pilgrim Drive
Beswick
Manchester
M11 3TQ

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Ashton United Football Club
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Ashton under Lyne
OL6 8DY

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 Csc, Dept 2534
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 Essex
 CM1 1JS

Trustees responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and 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 charity trustees to prepare financial statements for each 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 period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will not continue in business.

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

Approved by the trustees on 8th November 2022 and signed on their behalf by:

Nicholas Chesterton

CHAIR of TRUSTEES

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF
SMALLSHAW HURST COMMUNITY ACTION GROUP
REGISTERED CHARITY NO. 1193189**

I report on the accounts of the charity, for the period 22nd January 2021 to 31st March 2022 which are set out on pages 13 to 23.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity 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 needed. The charity is preparing accrued accounts and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- 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 Independent Examiners 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 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:

- to keep accounting records have 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,
- have not been met; or

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

Signed: *A M King*

AM King FCCA
Date: 8th November 2022

Community Accountancy Service Ltd
The Grange, Pilgrim Drive, Beswick,
Manchester, M11 3TQ

STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD 22nd JANUARY 2021 TO 31st MARCH 2022
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

	Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Period 22.01.21 to 31.03.22 £
Income from:				
Donations and legacies	(3)	11,894	-	11,894
Charitable Activities	(4)	11,057	12,406	23,463
Other Trading Activities	(5)	-	-	-
Total		<u>22,951</u>	<u>12,406</u>	<u>35,357</u>
Expenditure on:				
Raising Funds	(6)	262	-	262
Charitable Activities	(6)	9,185	7,736	16,921
Other	(6)	-	-	-
Total		<u>9,447</u>	<u>7,736</u>	<u>17,183</u>
Net income/(expenditure)		13,504	4,670	18,174
Transfers between funds	(17)	-	-	-
Net movement in funds		<u>13,504</u>	<u>4,670</u>	<u>18,174</u>
Reconciliation of funds				
Total funds brought forward	(17)	-	-	-
Total funds carried forward	(17)	<u>13,504</u>	<u>4,670</u>	<u>18,174</u>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 16 to 23 form part of these accounts.

BALANCE SHEET AS AT 31 MARCH 2022

	Notes	2022 £
Fixed assets:		
Tangible assets	(11)	2,804
Total fixed assets		<u>2,804</u>
Current assets:		
Stocks	(12)	-
Debtors	(13)	280
Cash at Bank & in Hand		15,930
Total current assets		<u>16,210</u>
Liabilities:		
Creditors: Amounts falling due within one year	(14)	840
Net current assets or liabilities		<u>15,370</u>
Total assets less current liabilities		18,174
Creditors: Amounts falling due after more than one year	(16)	-
Provisions for liabilities		-
Total net assets or liabilities		<u><u>18,174</u></u>
The funds of the charity:		
Restricted income funds	(17)	4,670
Unrestricted income funds	(17)	13,504
Total charity funds		<u><u>18,174</u></u>

Approved on behalf of the Trustees Management Committee

Dinesh Chauhan

Nicholas Chesterton

Date: 8th November 2022

The notes on pages 16 to 23 form part of these accounts.

Statement of Cash Flows for the period ended 31 March 2022

Reconciliation of net movement in funds to net cash flow from operating activities

	Period 22.01.21 to 31.03.22 £
Net movement in funds	18,174
Add back depreciation	1,401
Deduct investment income	-
Decrease/(increase) in stocks	-
Decrease/(increase) in debtors	(280)
Increase/(decrease) in creditors	840
Net cash used in operating activities	<u>20,135</u>
Cash flows from investment activities:	
Interest	-
Purchase of fixed assets	(4,205)
Net cash provided by investing activities	<u>(4,205)</u>
Increase/(decrease) in cash and cash equivalents during the year	15,930
Cash and cash equivalents brought forward	-
Cash and cash equivalents carried forward	<u><u>15,930</u></u>

Notes to the accounts

1. Accounting policies**(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities 2019 preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 1st January 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 4 restricted funds.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 17.

(c) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

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. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

(d) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense. The allocation of support and governance costs is analysed in note 8.

(g) Costs of raising funds

The costs of raising funds consists of events.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 7.

Notes to the accounts

(i) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Equipment	33.33% on cost
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(j) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(k) Pensions

The charity currently does not administer contributions to a pension scheme on behalf of individuals.

(l) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(m) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind. Expenses paid to the trustees in the period totalled £nil.

3. Donations and Legacies

	Unrestricted	Restricted	Total Funds
	Period 22.01.21 to 31.03.22	Period 22.01.21 to 31.03.22	Period 22.01.21 to 31.03.22
	£	£	£
Membership Fees & Donations	9,416	-	9,416
Donations in Kind - from Save the Children Fund	2,478	-	2,478
	<u>11,894</u>	<u>-</u>	<u>11,894</u>

Notes to the accounts

4. Income from charitable activities

	Unrestricted	Restricted	Total Funds
	Period 22.01.21 to 31.03.22	Period 22.01.21 to 31.03.22	Period 22.01.21 to 31.03.22
	£	£	£
Unrestricted grants:			
Jigsaw Housing	2,000	-	2,000
St John the Evangelist	1,000	-	1,000
Transferred from Ashton United in the Community	1,012	-	1,012
Tameside MBC - Winter Pressure Fund	7,045	-	7,045
Restricted grants:			
Big Lottery Fund	-	9,506	9,506
Forever Manchester	-	1,000	1,000
Big Lottery Fund - Picking up the Pieces	-	1,500	1,500
Tameside Action Together	-	400	400
	11,057	12,406	23,463

5. Income from other trading activities

	Unrestricted	Restricted	Total Funds
	Period 22.01.21 to 31.03.22	Period 22.01.21 to 31.03.22	Period 22.01.21 to 31.03.22
	£	£	£
Other Activities	-	-	-
	-	-	-

Notes to the accounts

6. Expenditure

	Community Pantry Costs £	Period 22.01.21 to 31.03.22 £
Expenditure on raising funds:		
Advertising	262	262
	<u>262</u>	<u>262</u>
Expenditure on charitable activities:		
Employment Costs	-	-
DBS Costs	346	346
Training	1,700	1,700
Donations Paid	603	603
Project Costs	520	520
Food	8,789	8,789
Equipment	865	865
Cleaning and Rubbish Removal	26	26
Motor Expenses	76	76
Repairs and Maintenance	873	873
Utilities	113	113
Insurance	769	769
Governance	840	840
Depreciation	1,401	1,401
	<u>16,921</u>	<u>16,921</u>
Other expenditure:		
Sundry	-	-
	<u>-</u>	<u>-</u>
	<u>17,183</u>	<u>17,183</u>
Unrestricted funds		9,447
Restricted funds		<u>7,736</u>
		<u>17,183</u>

Notes to the accounts

7. Analysis of expenditure on charitable activities

As per note 6.

8. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	General Support	Governance	Total 2022	Basis of apportionment
Accountancy Fees	-	840	840	type of expense
	-	840	840	

9. Analysis of staff costs

	Period 22.01.21 to 31.03.22 £
Wages and Salaries	-
Redundancy	-
Social Security Costs	-
Pension Costs	-
	-
	-
Charitable activities	-
Support costs	-
	-

The average number of employees during the year was 0.

The charity considers its key management personnel comprises the trustees and pantry manager. The total employment benefits, including employer pension contributions of the key management personnel were £nil. No employee has benefits in excess of £60,000.

10. Independent Examiner Fees

	Period 22.01.21 to 31.03.22 £
Independent examination fees	840
	840

Notes to the accounts

11. Tangible Fixed Assets

	Equipment	Total
Cost	£	£
Additions	1,727	1,727
Additions - Donations in Kind	2,478	2,478
At 31 March 2022	<u>4,205</u>	<u>4,205</u>
Depreciation		
Charge for Year	1,401	1,401
At 31 March 2022	<u>1,401</u>	<u>1,401</u>
NET BOOK VALUE		
At 31 March 2022	<u>2,804</u>	<u>2,804</u>

12. Stocks

The charity does not hold stocks of any items.

13. Analysis of debtors

	2022
	£
Debtors	-
Prepayments	280
	<u>280</u>

Debtors and prepayments relate to restricted funds £nil and unrestricted funds £280.

14. Creditors: amounts falling due within one year

	2022
	£
Other creditors	-
Accruals	840
Taxation and social security	-
	<u>840</u>

15. Deferred income

The CIO did not have any deferred income at the period end.

16. Creditors: amounts falling due after more than one year

	2022
	£
Provisions for liabilities	-
	<u>-</u>

Notes to the accounts

17. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2022
	£	£	£	£
General Fund	22,951	(9,447)	-	13,504
	22,951	(9,447)	-	13,504

Name of unrestricted fund:

General Fund

Description, nature and purpose of the fund

The "free reserves" after allowing for all designated funds

Analysis of movements in restricted funds

	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2022
	£	£	£	£
Big Lottery Fund	9,506	(5,545)	-	3,961
Forever Manchester	1,000	(1,000)	-	-
Big Lottery Fund - Picking up the Pieces	1,500	(791)	-	709
Tameside Action Together	400	(400)	-	-
	12,406	(7,736)	-	4,670

Notes to the accounts

17. Analysis of charitable funds

Analysis of movements in restricted funds

Name of restricted fund:	Description, nature and purpose of the fund
Big Lottery Fund	for food and running costs
Forever Manchester	for Fareshare costs
Big Lottery Fund - Picking up the Pieces	for food pantry support
Tameside Action Together	for a Christmas celebration event

18. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2022
	£	£	£	£
Tangible fixed assets	2,804	-	-	2,804
Cash at bank and in hand	11,571	-	4,359	15,930
Other net current assets/(liabilities)	(871)	-	311	(560)
Creditors of more than one year	-	-	-	-
Total	13,504	-	4,670	18,174

19. Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.