



**AID BOX COMMUNITY**  
**FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2023**

**Charity Number 1172697**

# **AID BOX COMMUNITY**

## **FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2023**

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**AID BOX COMMUNITY****REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY AND ITS ADVISORS****YEAR ENDED 31 MARCH 2023**

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**Charity Name** Aid Box Community**Charity Number** 1172697**Registered office and operational address** 174b Cheltenham Road, Bristol, BS6 5RE**Trustees** **Our Current Trustees are:**

Richard Annandale	Trustee	22.10.20
	Chair	01.02.22
Peter Kent	Trustee	13.10.18
Gillian Nineham	Trustee	13.10.18
Irene Zikusoka	Trustee	22.10.20
Naresh Rao	Trustee, Treasurer	28.01.21
Clare McKeown	Trustee	16.06.22
Jonny Elphinstone	Trustee	14.07.22

<b>Key Personnel</b>	Imogen McIntosh	Founder and Director of Strategy
	Clare Chislett	Director of Operations

**Bankers** Lloyds Bank  
174b Cheltenham Road  
Bristol  
BS6 5RE

**Independent Examiner** Joanne Trowbridge MAAT  
Bristol Community Accountants CIC The Park,  
Davenry Road, Bristol BS4 1DQ

## **AID BOX COMMUNITY**

### **TRUSTEES' ANNUAL REPORT**

#### **YEAR ENDED 31 MARCH 2023**

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#### **Aid Box Community**

The Trustees present the Report and Accounts for the year ended 31 March 2023.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with the Charity's governing document, 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) as amended by Update Bulletin 2 published in October 2018, effective for accounting periods beginning on or after 1 January 2019.

#### **Legal Structure, Governance and Management**

The organisation is a Charitable Incorporated Organisation (CIO) governed according to the rules of its CIO Foundation Constitution, registered on 24 April 2017, as amended on 30 May 2018, as further amended on 20 July 2018.

#### **Organisational structure and wider networks**

The Charity Trustees manage the affairs of the CIO and may for that purpose exercise all the powers of the CIO.

Aid Box Community is made up of the following team members:

- Trustee Board (Voluntary)
- Service User Advisory Group (Voluntary)
- 272 Volunteers (Voluntary)
- Hub Coordinator (25hrs/week)
- Hub Coordinator (12hrs/week)
- Bookkeeper (16hrs/week Freelance)
- Grants Fundraiser (15hrs/week Freelance)
- Comms. and Local Fundraiser (24hrs/week)
- Charity Administrator (15hrs/week)
- Volunteer Coordinator & Connections Manager (22hrs/week)
- Activity Groups Coordinator (20hrs/week)
- Activity Groups Facilitator (10hrs/week)
- Founder and Director of Strategy (30hrs/week)
- Director of Operations (24hrs/week)

We are an active member of the Bristol Refugee and Asylum Seeker Partnership (BRASP), which was formed 2 years ago by 15 organisations with the dual objectives of enhancing collaboration and communication amongst charities providing services in the city.

## **AID BOX COMMUNITY**

### **TRUSTEES' ANNUAL REPORT**

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We work very closely with the other main Refugee support services in the city including:

- British Red Cross
- Bristol Refugee Rights
- Borderlands
- Unseen
- The Haven (NHS)
- Refugee Women of Bristol
- Bridges for Community
- Bristol Hospitality Network
- Bristol City Council
- Bristol Refugee Festival
- Project Mama

We are proud to be an integral part of Bristol's active humanitarian community and work alongside many community led groups.

We receive referrals from over 45 organisations.

#### **Trustee selection methods**

Trustees are appointed by the existing trustees, normally after open advertisement and interview.

#### **Induction and training of trustees**

This is undertaken by a combination of practical sessions and provision of key governance information.

The Induction Pack for new Trustees includes the following documents: -

- Our Constitution
- The CIO's latest Trustees Annual Report and Statement of Accounts
- Code of Conduct policy
- Conflicts of Interest policy
- Data Protection/ GDPR policies
- Disclosure Check policy
- Staff handbook
- Finance handbook

In addition, Trustees have approved the following organisational policies: -

- Lone Working
- Safeguarding Adults Policy
- Safeguarding Children Policy

**AID BOX COMMUNITY****TRUSTEES' ANNUAL REPORT****YEAR ENDED 31 MARCH 2023**

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- Remuneration Policy
  - Finance Manual

**The purposes of the Charity as set out in its governing document**

The relief of Poverty and financial hardship of Refugees and Asylum Seekers in the United Kingdom for the public benefit by providing free and essential living items. Promoting the integration of Refugees and Asylum Seekers through the signposting of partner services for practical help in housing, legal advice and medical help.

**Public Benefit**

The Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit.

**Summary of the main activities undertaken for the public benefit in compliance with this guidance**

- Free Shop and Welcome Hub
- Activity groups, trips, and retreats
- Connections Befriending service: 3 - 4 connections programs per year
- Welfare: signposting, 1-1 support
- Crisis Fund: practical or financial support with personal/family crisis

**Summary of the main achievements of the Charity during the year**

Service	Numbers of People who have used the services	
	2021-2022	2022 -2023
Bus Fares	1188	3045
Free Shop	2185	4730
Crisis Fund	8	23
Groups and trips	200	286
Connections Program	79	84
Other		
Number of Items donated, Recycled and rehomed	Data not available	135,440
Volunteers supporting ABC	140	272

We have welcomed 4730 people to our free shop and welcome hub, from 46 countries. 286 people have attended our groups and trips. 84 people have taken part in our connections program and 75% of those are still friends. We have recycled 135,440 items through our free shop and in our end of year survey 98% of service users said our services had made a positive impact on them and their family's life.

*"So, this is really our place, it's our house, it's a way really, At Aid Box Community we feel that we are human."* - Norbert

## **AID BOX COMMUNITY**

### **TRUSTEES' ANNUAL REPORT**

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Since March 2022, Bristol has welcomed 600 people from Ukraine (314 adults plus their dependants) through the government's Homes for Ukraine scheme whilst continuing to respond to the needs of people arriving from Afghanistan into Bristol hotels (484 adults plus dependants).

At the beginning of the year Bristol had 2 IA (Initial Accommodation) Hotels with approximately 200 residents. This year three more hotels in Bristol and one in Filton (South Gloucestershire) opened accommodating approximately 500 people at any one time. We have recently been informed that a further hotel will open imminently in the city centre accommodating 440 residents.

The past 6 months have seen a further rise in the number of hotels being used across the UK to accommodate asylum seekers and refugees on Government resettlement schemes, often in isolated and ill-equipped areas. In the Southwest there are 25 hotels, and we are seeing people from as far afield as Sedgemoor regularly accessing our hub and free shop.

In response to this huge increase in demand, over the past year we expanded our services. The Free Shop moved from opening 3 to 5 days a week resulting in us doubling the number of service users accessing the shop. We increased our activity group program from 3 to 7 activities a week with 100 extra people benefiting from the service. And we now run an additional yearly connections program. In difficult circumstances post Pandemic, and with a cost-of-living crisis emerging, we have been able both to increase output in a number of key areas and increase the desired outcomes for our service users.

We have received funding from Bristol City Council to provide school uniforms and also offer our services to all Ukrainian families, as well as for those here on the Afghan resettlement scheme.

As ABC has moved from a small to medium sized charity, we have restructured our staff team and welcomed 3 new members of staff.

#### **Change in Staffing**

Clare Chislett underwent a successful 6-month training program and is now Director of Operations working alongside Imogen, Founder and Director of Strategy, together leading the charity. This has meant that essential systems and processes have been developed enabling ABC to move into the next phase in an efficient and sustainable way. More time has been devoted to Fundraising and strategy, staff support and development, Health and Safety and safeguarding with immediate results and we end this year in a very healthy position overall.

The entire team have settled into their new, and often expanding, roles and have achieved a high standard of work. We are making continual improvements to our services, reflecting always feedback from our service users. We are ensuring ABC is out in the public domain and meeting the huge demand. The team really are incredible, a great support to each other and

## **AID BOX COMMUNITY**

### **TRUSTEES' ANNUAL REPORT**

#### **YEAR ENDED 31 MARCH 2023**

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so passionate about the charity and the cause. And the huge contribution provided by our amazing volunteers has been incalculable.

Over the past few months, we have seen an increase in welfare and safeguarding concerns and suspect this is because of the cost-of-living rise and the continuing anti-refugee rhetoric in the news. There have been protests outside hotels, letters from the Home Office with threats of deportation to Rwanda, and now Asylum Claim questionnaires that need to be filled out in English within 21 days by Asylum Seekers, all creating huge amounts of stress and uncertainty in the sector.

In May we were donated a free office space in Portland Square by Kate Hargreaves, owner of Living Learning English. This has been a game changer for the team. It has really helped connect us all. Most of the team who had normally been working from home are working from the office several days a week. We now have a great space to use for meetings and work on projects together and, as a result, the team have really gelled.

After months of pro bono work from GRAYCE, and extensive input from our directors, our new database is now being rolled out across all ABC services. Feedback so far is positive, and it will greatly enhance our ability to monitor and evaluate the impact of our services on our users as well as being used for all services to replace several existing overlapping databases.

Imogen has been part of the BRASP Steering Group and has proposed a joint training program to the group where BRASP would coordinate training for the refugee sector. This has received an enthusiastic response, and the proposal will be developed at future BRASP meetings and away days.

The increase in demand at the Free Shop, allied to the expiry of our lease in 15 months, have led us to look for new premises as a priority and we now have a network of people helping us with our search. After consulting with agents and Bristol City Council about what is available in Bristol, we have increased our budget so that we can find premises at least three times the size of our current building. This will enable us to expand the size of our free shop and bring the majority of our services under one roof, all beneficial to our service users.

#### **Strategy: Lived Experience at ABC**

Staff members with lived experience may need additional support and this must be provided with sensitivity depending on the needs of the individual. It is very important to understand that a role occupied by a person with lived experience may not be on a 'like for like' basis and so we must put in place systems and procedures to recognise this and adapt our practices accordingly. This is something that the whole sector is working towards, and our next Best Practice Meeting is devoted to sharing experiences and practices related to this topic. We recognise the enormous value that can be brought to our charity by people with lived experience at both trustee and staff levels and we are actively looking to increase our numbers whenever vacancies are identified or arise.

## **AID BOX COMMUNITY**

### **TRUSTEES' ANNUAL REPORT**

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Volunteers are key to our existence as a charity. Without their incalculable contributions we would be unable to deliver our services.

#### **Contribution of volunteers**

**Total Registered Volunteers: 272**

**Total volunteer hours: 22639**

Free shop – 45 volunteers (10 of whom have lived experience)

Connections – 45 volunteers

Groups – 14 volunteers

Refutrees – 145 volunteers

#### **Groups and Trips Program**

As well as our own women's groups and men's football groups we have been strengthening our partnerships with Open Minds Active, Bristol Yoga Roots Project, The Community Farm and Coexist Community Kitchen, as well as creating a new partnership with Bristol Tree Craft, to deliver a diverse range of activities for the benefit of our service users.

#### **Weekly Groups**

Monday- Term Time only Women only Open Mind Active swimming lessons

Monday- Term Time only Women 11am-1pm Social and activities

Tuesday Men only, over 18 year Social Group

Tuesday Men only, over 18 years 11am-1pm Football

Wednesday Men only, over 18 years 2pm-4pm Football Easton

Thursday Women Yoga with Bristol Yoga Roots

#### **Annual Trips**

- 6 Day Trips to The Community Farm in Blagdon – mixed groups of approx. 15 people each trip, a total of 35 beneficiaries
- 2 x Weekend retreats - Hill House retreat, Stroud. Weekend retreat for 13 people, mixed groups – relaxation and wellbeing –total beneficiaries: 26
- 2 x Ferry Trips for families: 60 beneficiaries

#### **Women's Group**

*"This place (women's group) is the only place I rest."*

#### **Trauma Informed Swimming Lessons**

*"Taking a swimming lesson is like a dream come through, achieving a goal I wouldn't have imagined...in a more conducive environment, with the help of loving, caring and patient Open Minds Active team. It's a beautiful experience and a great opportunity for me. Many thanks to you all."*

## AID BOX COMMUNITY

### TRUSTEES' ANNUAL REPORT

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#### Men's Social Group

*"It's such a comfortable atmosphere where we can meet lovely and supportive people and they are always ready to listen and to share stories, and it's the perfect place to make some friends from the refugee community or from the local one. "*

#### Men's Football Group

*"Seeking asylum is one of the most traumatic experiences anyone can find themselves in and this can lead to devastating health crisis. Joining the men football team gives an atmosphere of serenity, a sense of belonging and feeling of integration in the community again."*

**Crisis Fund** – we hold a small fund dedicated to helping asylum seekers in crisis, when support through other routes has been exhausted.

23 people were supported this year through our Crisis Fund.

#### Bus Fares

3045

**Signposting and welfare support including a welfare check, referral to another service, a job reference, support letter for their asylum claim**

Over 234 people were signposted to other services.

#### Welfare and Safeguarding reported internally

2022-2023	Safeguarding	Welfare	Staff Welfare	Total Concerns
Quarter 1	1	2	0	3
Quarter 2	1	0	0	1
Quarter 3	3	3	0	6
Quarter 4	3	4	5	12
<b>Total</b>	<b>8</b>	<b>9</b>	<b>5</b>	<b>22</b>

#### Safeguarding and Health and Safety

We have seen an increase in incidents and welfare concerns over the past few months. This may be due to staff reporting more concerns following better processes and more staff training we have put in place.

The Safeguarding and Health and Safety sub-committee meet quarterly, with Imogen our DSL and our Safeguarding Trustee meeting monthly to review any safeguarding incidents and concerns.

Two safeguarding concerns were escalated and reported to the Safeguarding First Response at Bristol City Council.

#### Challenges

- This year has seen problems with the building and uncooperative landlords. We made the decision to close for a week in September for safety reasons and continue to navigate issues with the building.

## AID BOX COMMUNITY

### TRUSTEES' ANNUAL REPORT

#### YEAR ENDED 31 MARCH 2023

- The Hub (our Free Shop) has at times become almost unmanageable due to its size restrictions and we have become accustomed to having queues outside. We have restricted numbers inside the hub to keep the environment safe and dignified for all.
- The size of the hub is also a challenge in terms of managing donations due to the lack of storage and a large enough space to sort and test donations. There have been times when we have had to close for an hour just to sort incoming donations so as to avoid safety hazards.
- There have been some recent incidents of hostility relating to restrictions on the amount of aid people are allowed to take and the number of times they are allowed to visit.
- Some hotel residents have also been taking too many items. This has been a challenge to manage but has been resolved and we have taken away learning on how to manage this issue going forward.
- We anticipate being able to minimize these challenges when we move into new larger premises.

#### Performance of fundraising activities against objectives set

##### Funding Channels

Fundraising 2022-2023 Income sources	Budget set	Achieved
Events	13,000.00	27,995.31
Corporate donations	17,500.00	37,478.64
Aid Box Trading (Refutrees)	30,000.00	34,710.00
Individual gifts and community fundraising	73,000.00	81,181.30
Miscellaneous income	0	1,941.15
Grants and Trusts (unrestricted)	60,000.00	84,500.00
Grants & Trusts (restricted)	30,000.00	37,590.00
Council (restricted)	40,600.00	82,687.00
<b>Total</b>	<b>264,100.00</b>	<b>388,083.40</b>

##### Grants received 2022-23

Name of Trust	Granted
<b>Restricted Income</b>	
Bristol City Council	£29,520.00
Bristol City Council	£25,000.00
Bristol City Council - Hampton Hotel	£20,000.00
South Gloucester Council	£8,167.00
Open Minds Active	£1,590.00
29th May 1961 Charitable Trust	£3,000.00
Swan Mountain	£4,500.00

# AID BOX COMMUNITY

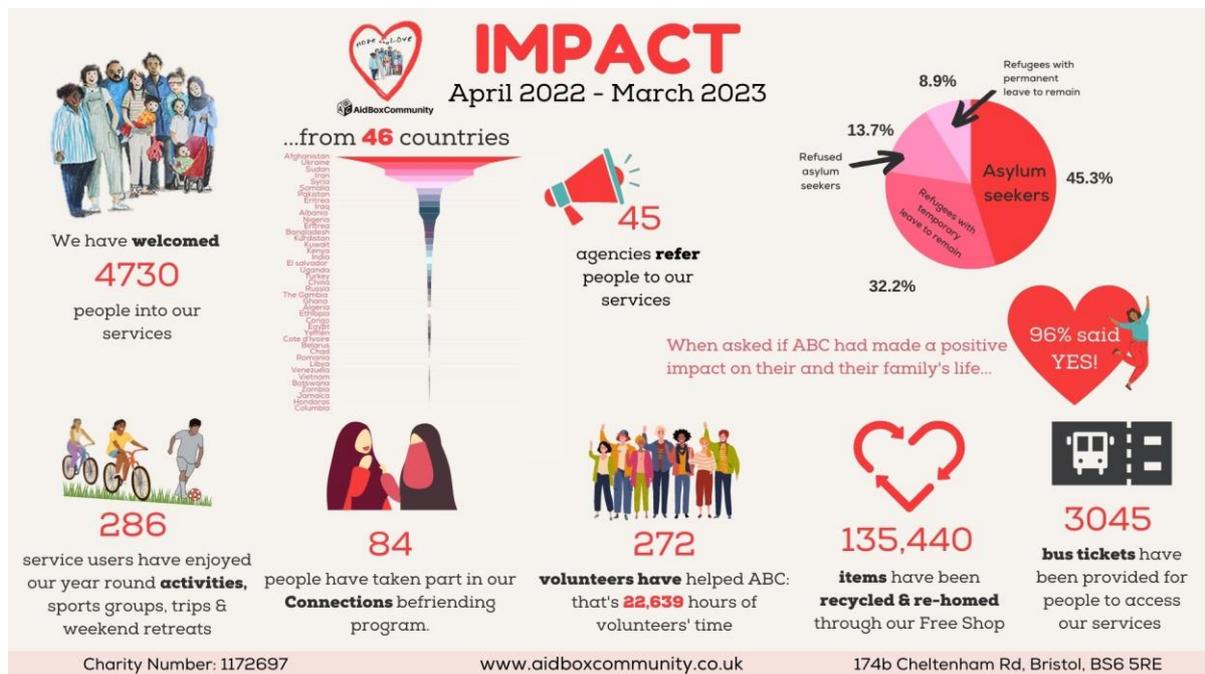
## TRUSTEES' ANNUAL REPORT

### YEAR ENDED 31 MARCH 2023

Christadelphian Samaritan Fund	£500.00
Wessex Water Foundation (Quartet)	£3,000.00
Red Cross via Quartet	£10,000.00
Smith Family - fundraiser salary	£15,000.00
Glastonbury Stewarding	£7,600.00
<b>Unrestricted Income</b>	
The Ashenden Trust	£1,000.00
The Hilden Charitable Trust	£5,000.00
Forrester Family Trust	£40,000.00
AB Charitable Trust	£22,000.00
Nisbet Trust	£16,500.00

### Financial Review

Our bank balance on the 31st of March 2023 was £330,172 representing a £93,149 increase over the previous end of year's balance, following a highly successful year of fundraising and increased activity. The end of year balance included £72,000 held as reserves (see update below), and £20,763 represented restricted funds carried forward to 2023-24. Expenditure came in within 2 % of budget but despite this we still increased our impact massively on last year.



### Reserves

## **AID BOX COMMUNITY**

### **TRUSTEES' ANNUAL REPORT**

#### **YEAR ENDED 31 MARCH 2023**

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Aid Box Community has a reserves policy which governs this important element of charity governance and sound financial discipline. The policy is reviewed each year by Trustees.

Following a major financial review by the Treasurer and Finance team at the end of 2021-22 the detailed costs and liabilities associated with a potential closure were carefully evaluated. As a result, the reserves were raised to £72,000. With a planned move to new larger premises in 2023/4 we will be increasing the reserves to £96,000 to cover the predicted increase in rent and bills together with payroll, redundancy, all suppliers, and taxes due, should we be faced with closure. This will ensure the least possible negative impact for our service users, staff, suppliers and stakeholders. The exercise will be repeated each year as per the Reserves Policy as an integral part of the annual budget setting process and any adjustments to the level of reserves held will be approved by trustees as necessary.

#### **Note on Carry Forward**

It should be noted that the figure in our reserves policy is considered our minimum reserve level. If our cash in the bank at any time dips below this level, then trustees will need to consider whether to take action to reduce expenditure to ensure the ongoing viability of the charity. Trustees consider it prudent to end the year with available funds considerably over the reserve level, but we recognise that the closing figure of £330,000 is high for a charity of ABC's size.

As outlined above, our fundraising performance this year was exceptional. We expected to raise £260,000 but actually raised £360,000. This was partly due to a number of grants received from local authorities to support asylum seekers placed in hotels that were not anticipated. Our expenditure budgeting however was very accurate, spending being within 2% of the agreed budget. If our income budget had not been exceeded to such an extent, we would have reduced our carry forward by £60,000 between April 2022 and April 2023.

In the coming year trustees anticipate seeing the carry-forward stabilise as we plan to increase income slightly but increase expenditure significantly to match expected demand. This is in part necessitated by a need to find new larger premises and the fact that rental prices in Bristol have risen sharply. Given the significant additional liabilities we will be taking on over a three to five year lease, we plan to keep our carry forward around the £300,000 mark in April 2024 whilst we continue to grow our income streams in a solid and sustainable manner. As we move into 2025 and 2026, we plan to see our carry forward reduce further but will seek to ensure it does not dip too close to our minimum reserve level as this is calculated each year.

#### **Funds received as agent or funds held as Custodian Trustee**

There are no assets, classes of assets or categories of assets held on behalf of other entities.

## AID BOX COMMUNITY

### TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2023

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#### Independent Examiners

The Trustees confirm that to the best of their knowledge there is no information relevant to the independent examination of which the Examiners are unaware. The Trustees also confirm that they have taken all necessary steps to ensure that they themselves are aware of relevant examination information and that this information has been communicated to the Examiners.

Joanne Trowbridge of Bristol Community Accountants CIC was appointed as the Charity's Independent Examiner during the year. Joanne Trowbridge is a member of the Association of Accounting Technicians.

The report was approved by the Trustees on 30<sup>th</sup> October 2023 and signed on their behalf by:

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Richard Annandale - Chair

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Naresh Rao – Trustee, Treasurer

## AID BOX COMMUNITY

### INDEPENDENT EXAMINERS REPORT

#### YEAR ENDED 31 MARCH 2023

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I report on the accounts of the company for the year ended 31 March 2023 which are set out on pages 14-22.

#### Respective responsibilities of Trustees and Examiner

As the Trustees of the Charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

#### Independent Examiner's statement

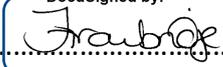
Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Association of Accounting Technicians, which is one of the listed bodies.

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

- accounting records were not kept in respect of the Charity as required by Section 130 of the Act; or
- the accounts do not accord with those records; or
- the accounts do 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 no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report to enable a proper understanding of the accounts to be reached.

Joanne Trowbridge MAAT

DocuSigned by:  
  
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1/11/2023

Date .....

Bristol Community Accountants CIC  
The Park  
Daventry Road, Bristol BS4 1DQ

**AID BOX COMMUNITY****STATEMENT OF FINANCIAL ACTIVITIES (Including Income  
and Expenditure Account)****YEAR ENDED 31 MARCH 2023**

		Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	Note	£	£	£	£
<b>Incoming and Endowments from:</b>					
<i>Incoming resources from generated funds</i>					
Donations and legacies	<b>3</b>	267,625	120,458	388,083	331,140
Investments	<b>4</b>	-	-	-	4
<b>Total</b>		<u>267,625</u>	<u>120,458</u>	<u>388,083</u>	<u>331,144</u>
<b>Expenditure On:</b>					
Raising funds	<b>6</b>	10,328	21,579	31,907	13,321
Charitable activities	<b>7</b>	161,738	100,874	262,612	194,464
Other	<b>8</b>	856	-	856	767
<b>Total</b>		<u>172,922</u>	<u>122,453</u>	<u>295,375</u>	<u>208,552</u>
<b>Net income/(expenditure)</b>		94,703	(1,995)	92,708	122,592
<b>Net income/(expenditure) before other gains and losses</b>		<u>94,703</u>	<u>(1,995)</u>	<u>92,708</u>	<u>122,592</u>
<b>Net movement in funds</b>		94,703	(1,995)	92,708	122,592
<b>Total funds brought forward</b>		223,834	22,758	246,592	124,000
<b>Total Funds Carried Forward</b>	<b>16</b>	<u>318,537</u>	<u>20,763</u>	<u>339,300</u>	<u>246,592</u>

All of the activities of the charity are classed as continuing

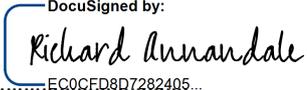
**The notes on pages 16 to 22 form part of these financial statements**

As required by paragraph 4.67 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

**AID BOX COMMUNITY****BALANCE SHEET****YEAR ENDED 31 MARCH 2023**

	Note	2023 £	2022 £
<b>Current assets</b>			
Debtors	14	26,656	20,687
Cash at bank and in hand		330,172	237,023
<i>Total current assets</i>		<u>356,828</u>	<u>257,710</u>
<b>Liabilities</b>			
Creditors: Amounts falling due within one year	15	(17,528)	(11,118)
<i>Net current assets or liabilities</i>		<u>339,300</u>	<u>246,592</u>
<b>Total net assets or liabilities</b>		<u><u>339,300</u></u>	<u><u>246,592</u></u>
<b>The Funds of the Charity</b>			
Restricted funds	17	20,763	22,758
Unrestricted funds		318,537	223,834
		<u>339,300</u>	<u>246,592</u>

These financial statements were approved by the trustees on 30th October 2023 and are signed on their behalf by:

DocuSigned by:  
  
 .....EQ0CF08D7282405...  
 Richard Annandale - Chair

The notes on pages 16 to 22 form part of these financial statements

## AID BOX COMMUNITY

### NOTES TO THE FINANCIAL STATEMENTS

#### YEAR ENDED 31 MARCH 2023

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##### 1 Basis of Preparation

- a) 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 financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective from 1 January 2019) - (Charities SORP(FRS 102)) and with the Charities Act 2011.

- b) Change in basis of preparation

The charity trustees have chosen to prepare the financial statements on the accruals basis. The trustees feel this results in the accounts providing more appropriate and relevant information about the financial performance of the charity. The prior year figures were prepared on a cash basis and have therefore been restated for comparison reason.

- c) The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.  
d) The charity meets the definition of a public benefit entity as defined by FRS 102.

##### 2 Accounting Policies

- a) Income from donations is included in income when these are receivable, except as follows:

- i) When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods.  
ii) When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-condition have been met.

- b) Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered.

- c) Most expenditure is directly attributable to specific activities, and has been included in those cost categories. Support cost have been allocated 100% towards the charitable activities of the charity.

- d) Rentals applicable to operating lease agreements where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight-line basis over the period of the lease.

- e) Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees.

- f) Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

- g) Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset. Depreciation is not charged in the year of purchase:  
Motor Vehicles - 25% reducing balance

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

- i) The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund. Pension costs charged in the financial statements represent the contribution payable by the charitable company during the year.

**AID BOX COMMUNITY****NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2023****Income and Endowments From:**

<b>3 Donations and Legacies</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2023 £</b>	<b>Total Funds 2022 £</b>
General Donations	123,748	181	123,929	121,945
Grants	84,500	105,277	189,777	131,790
Grants - Martin Smith Foundation	-	15,000	15,000	27,000
Fundraising Events	37,127	-	37,127	33,564
Crowdfunder	7,100	-	7,100	-
Gift Aid	13,209	-	13,209	12,158
Miscellaneous Income	1,941	-	1,941	3,206
CJRS Grant	-	-	-	1,477
	<u>267,625</u>	<u>120,458</u>	<u>388,083</u>	<u>331,140</u>

<i>Donations and legacies - prior year</i>	<i>Unrestricted Funds £</i>	<i>Restricted Funds £</i>	<i>Total Funds 2022 £</i>
<i>General Donations</i>	<i>118,490</i>	<i>3,455</i>	<i>121,945</i>
<i>Grants</i>	<i>68,500</i>	<i>63,290</i>	<i>131,790</i>
<i>Grants - Martin Smith Foundation</i>	<i>-</i>	<i>27,000</i>	<i>27,000</i>
<i>Fundraising Income</i>	<i>33,564</i>	<i>-</i>	<i>33,564</i>
<i>Gift Aid</i>	<i>12,158</i>	<i>-</i>	<i>12,158</i>
<i>Miscellaneous Income</i>	<i>3,206</i>	<i>-</i>	<i>3,206</i>
<i>CJRS Grant</i>	<i>1,477</i>	<i>-</i>	<i>1,477</i>
	<u><i>237,395</i></u>	<u><i>93,745</i></u>	<u><i>331,140</i></u>

<b>4 Investments</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2023 £</b>	<b>Total Funds 2022 £</b>
Bank interest receivable	-	-	-	4
	<u>-</u>	<u>-</u>	<u>-</u>	<u>4</u>

*Investments prior year - all unrestricted*

**5 Government Grants**

The charity receives government grants, defined as funding from Bristol City Council to fund charitable activities. The total value of such grants in the period ending 31 March 2023 was £82,687 (2022: £47,877). There are no unfulfilled conditions or contingencies attaching to these grants in the year ended 31 March 2023.

**AID BOX COMMUNITY****NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2023****Expenditure on:**

6 Raising Funds	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds	2023	2022
	£	£	£	£
Fundraising staff costs	8,266	13,714	21,980	3,717
Freelance costs	-	3,994	3,994	6,918
Fundraising costs	2,062	3,871	5,933	2,686
	<u>10,328</u>	<u>21,579</u>	<u>31,907</u>	<u>13,321</u>

**Raising Funds prior year**

	Unrestricted	Restricted	Total Funds
	Funds	Funds	2022
	£	£	£
Fundraising staff costs	-	3,717	3,717
Freelance costs	1,954	4,964	6,918
Fundraising costs	2,686	-	2,686
	<u>4,640</u>	<u>8,681</u>	<u>13,321</u>

7 Charitable Activities	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds	2023	2022
	£	£	£	£
Staff costs	108,017	34,505	142,522	91,822
Freelance costs	4,284	-	4,284	27,243
Travel	(333)	17,085	16,752	6,841
Training and supervision	2,039	60	2,099	3,124
Rent, rates and utilities	5,223	1,283	6,506	22,352
Refugee, Volunteer and Hub Expenses	10,993	43,760	54,753	20,370
Internet, phone and IT	3,071	2,219	5,290	3,692
Insurance	473	-	473	894
Stationery and Printing	894	124	1,018	572
Repairs and Equipment	6,464	267	6,731	367
Marketing and Subscriptions	245	1,535	1,780	313
Professional Fees	272	-	272	1,153
Bookkeeping and Payroll	16,848	-	16,848	10,070
Bank Charges	2,810	36	2,846	2,286
Vehicle costs	-	-	-	300
Miscellaneous	403	-	403	358
Recruitment costs	35	-	35	1,458
Disposal of fixed asset	-	-	-	1,249
	<u>161,738</u>	<u>100,874</u>	<u>262,612</u>	<u>194,464</u>

**Charitable Activities -prior year**

	Unrestricted	Restricted	Total Funds
	Funds	Funds	2022
	£	£	£
Staff costs	59,805	32,017	91,822
Freelance costs	22,643	4,600	27,243
Travel	803	6,038	6,841
Training and supervision	2,202	922	3,124

**cont'**

**AID BOX COMMUNITY****NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2023****Charitable Activities - prior year cont'**

<i>Rent, rates and utilities</i>	8,121	14,231	22,352
<i>Refugee, Volunteer and Hub Expenses</i>	4,662	15,708	20,370
<i>Internet, phone and IT</i>	3,452	240	3,692
<i>Insurance</i>	894	-	894
<i>Stationery and Printing</i>	572	-	572
<i>Repairs and Equipment</i>	367	-	367
<i>Marketing and Subscriptions</i>	313	-	313
<i>Professional Fees</i>	1,153	-	1,153
<i>Bookkeeping and Payroll</i>	10,070	-	10,070
<i>Bank Charges</i>	2,286	-	2,286
<i>Vehicle costs</i>	300	-	300
<i>Miscellaneous</i>	358	-	358
<i>Recruitment costs</i>	1,458	-	1,458
<i>Disposal of fixed asset</i>	1,249	-	1,249
	<u>120,708</u>	<u>73,756</u>	<u>194,464</u>

<b>8 Other</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds 2023</b>	<b>Total Funds 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Independent Examination and accounts preparation fee	856	-	856	767
	<u>856</u>	<u>-</u>	<u>856</u>	<u>767</u>

*Other prior year - all unrestricted*

**9 Net incoming resources for the year**

**This is stated after charging:**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Independent Examiner's fee	562	499
	<u>562</u>	<u>499</u>

**10 Staff Costs and numbers**

The aggregate payroll costs were:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and Salaries	155,185	86,880
Social Security Costs	6,342	3,142
Pension Costs	2,975	1,800
	<u>164,502</u>	<u>91,822</u>

No employee received emoluments of more than £60,000 (2022: £Nil)

The average monthly head count was 9 staff (2022: 4)

The key management personnel of the charity comprise the board of trustees & two directors. The total employee benefits of 2023:2 (2022:2) key management personnel, during the year, total £63,079 (2022: £51,507).

**AID BOX COMMUNITY****NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2023****11 Related Party Transactions**

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2022: £nil) neither were they reimbursed expenses during the year (2022: £nil). No charity trustee received payment for professional or other services supplied to the charity (2022: £nil).

Aid Box Trading Ltd (Company number 12319337) is the wholly owned subsidiary of Aid Box Community. During the year Aid Box Trading Ltd gifted profits from their trading activities to Aid Box Community of £30,000 (2022: £34,310).

During the year, Aid Box Community made loans to Aid Box Trading Ltd totalling (2022: £12,000). As at 31 March 2023 Aid Box Trading Ltd owed Aid Box Community £2,371 (2022: £2,000).

Peter Kent is a trustee of Aid Box Community and was appointed as a director of Aid Box Trading Ltd on 30 August 2022.

Other than disclosed above, there were no other related party transactions during the year.

**12 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 objects.

**13** The trustees confirm, in accordance with the Charitable Incorporated Organisations (General) Regulations 2012, that at year end the CIO did not have any outstanding guarantees to third parties nor any debts secured on assets of the CIO.

**14 Debtors**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade Debtors	17,367	19,287
Other debtors	2,398	1,400
Pre payments	6,891	-
	<u>26,656</u>	<u>20,687</u>

**15 Creditors: amounts falling due within one year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade creditors	14,488	5,323
Social Security and Taxes	2,184	5,028
Accruals and deferred Income	856	767
	<u>17,528</u>	<u>11,118</u>

**AID BOX COMMUNITY****NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2023****16 Analysis of Charitable Funds**

	<b>01-Apr 2022</b>	<b>Incoming resources</b>	<b>Outgoing resources</b>	<b>Transfers</b>	<b>At 31-Mar 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>					
General Fund	223,834	267,625	(172,922)	-	318,537
<b>Total unrestricted funds</b>	<u>223,834</u>	<u>267,625</u>	<u>(172,922)</u>	<u>-</u>	<u>318,537</u>
<b>Restricted funds</b>					
Martin Smith Foundation - Fundraiser	6,421	15,000	(21,421)	-	-
Quartet Community Foundation	1,535	-	(1,535)	-	-
Wessex Water	-	3,000	(3,000)	-	-
Activities Project	14,802	-	(14,802)	-	-
Bristol City Council	-	74,701	(59,787)	-	14,914
Borderlands (Southwest) Limited	-	8,167	(6,029)	-	2,138
Red Cross	-	10,000	(6,289)	-	3,711
General Donations	-	2,090	(2,090)	-	-
Swan Mountain Womens Group	-	4,500	(4,500)	-	-
29th May 1961 Charitable Foundation	-	3,000	(3,000)	-	-
<b>Total restricted funds</b>	<u>22,758</u>	<u>120,458</u>	<u>(122,453)</u>	<u>-</u>	<u>20,763</u>
<b>Total funds</b>	<u>246,592</u>	<u>388,083</u>	<u>(295,375)</u>	<u>-</u>	<u>339,300</u>

**Purpose of restricted funds**

Martin Smith Foundation	Fundraiser salary
Quartet Community Foundation	Salary costs and film production
Wessex Water - Hub project	Hub Project
Activities Project	NHS Bristol £19,000 - ABC services Jan 2022 - Jan 2023 - host weekly men sport group Mar 22 onwards, befriending group
Bristol City Council	Co-ordination and delivery of donations for Afghan refugees, response to Ukraine war and provision of ABC services to arrivals at New Hotel
Borderlands (Southwest) Limited	To provide essential living items to the residents of the Filton Hotel
Red Cross - Ukraine Support Fund Programme	Hub Project costs
General donations	Open Minds Active, Glastonbury Stewards and Christadelphian Charitable Foundation
Swan Mountain WG	Womens Group
29th May 1961 Charitable Foundation	Hub project costs

**AID BOX COMMUNITY****NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2023****17 Analysis of net assets between funds**

	<b>General Fund £</b>	<b>Designated Funds £</b>	<b>Restricted Funds £</b>	<b>Total £</b>
Cash at Bank and in Hand	323,312	-	6,860	330,172
Other Net Current Assets/(Liabilities)	(4,775)	-	13,903	9,128
<b>Total</b>	<b>318,537</b>	<b>-</b>	<b>20,763</b>	<b>339,300</b>

*Analysis of net assets - prior year*

	<i>General Fund £</i>	<i>Designated Funds £</i>	<i>Restricted Funds £</i>	<i>Total £</i>
Cash at Bank and in Hand	234,952	-	2,071	237,023
Other Net Current Assets/(Liabilities)	(11,118)	-	20,687	9,569
<i>Total</i>	<i>223,834</i>	<i>-</i>	<i>22,758</i>	<i>246,592</i>

**18 Analysis of prior year funds, as required by paragraph 4.2. of the SORP**

	<b>Prior Year Unrestricted Funds 2022 £</b>	<b>Prior Year Restricted Funds 2022 £</b>	<b>Prior Year Total Funds 2022 £</b>
<b>Income and Endowments From:</b>			
Donations and legacies	237,395	93,745	331,140
Investments	4	-	4
<b>Total</b>	<b>237,399</b>	<b>93,745</b>	<b>331,144</b>
<b>Expenditure On:</b>			
Raising funds	4,640	8,681	13,321
Charitable activities	120,708	73,756	194,464
Other	767	-	767
<b>Total</b>	<b>126,115</b>	<b>82,437</b>	<b>208,552</b>
<b>Net income/(expenditure)</b>	<b>111,284</b>	<b>11,308</b>	<b>122,592</b>
Transfers between funds	(594)	594	-
Net movement in funds	110,690	11,902	122,592
<b>Total funds brought forward</b>	<b>113,144</b>	<b>10,856</b>	<b>124,000</b>
<b>Total Funds Carried Forward</b>	<b>223,834</b>	<b>22,758</b>	<b>246,592</b>