Charity registration number 1149396 (England and Wales)

Company registration number 05005063

NUNEATON & BEDWORTH HEALTHY LIVING NETWORK LTD

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

NUNEATON & BEDWORTH HEALTHY LIVING NETWORK LTD

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	B Bollans R Trahern P G Salmon
Charity number	1149396
Company number	05005063
Registered office	Unit 3 Abeles Way Holly Lane Industrial Estate Atherstone CV9 2QX
Independent examiner	Azets Audit Services 6th Floor, Bank House 8 Cherry Street Birmingham United Kingdom B2 5AL
Bankers	Co-operative Bank New Century Way Nuneaton Warwickshire Natwest Bank 1 Market Place Nuneaton Warwickshire

NUNEATON & BEDWORTH HEALTHY LIVING NETWORK LTD

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NUNEATON & BEDWORTH HEALTHY LIVING NETWORK LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2026

The trustees present their annual report and financial statements for the year ended 31 March 2026.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The charity's objects are as follows:

To promote, protect and improve physical and mental health, and narrow the gap in health inequalities, of the inhabitants of Northern Warwickshire and the surrounding areas ("the area of benefit") in such ways as the Trustees see fit. In particular but not exclusively through the provision of activities that contribute to improving nutrition, wellbeing and disease management.

In setting our objectives and planning our activities our Trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

Details of significant activities for achieving objectives

Nuneaton and Bedworth Healthy Living Network's (HLN) objective is to work with disadvantaged communities and tackle health inequalities by delivering local solutions to local problems. We have worked throughout Northern Warwickshire and the surrounding areas focusing our resources on the following core areas:

- The Relief of Poverty & FInancial Hardship: Operating two social supermarkets and Honesty Shops in highly disadvantaged areas directly reduces the cost of living for families facing financial crisis. This is not a commercial retail operation; it is a targeted poverty alleviation service.

- The Advancement of Health & Wellbeing: Distributing fresh, high-quality surplus food from Ocado and Brakes improves nutritional intake and food security for vulnerable beneficiaries. This directly prevents physical and mental health deterioration linked to food poverty.

- Community Outreach & Social Inclusion: The outreach activities and mobile distribution network reach isolated, vulnerable individuals who cannot access physical shops. This addresses social isolation and extends the charity's impact directly into the community.

- Volunteering & Skills Development: Training, supporting, and retaining 63 local volunteers provides active community engagement, builds confidence, and offers skills for individuals in deprived areas.

Achievements and Performance

Ediblelinks: Community food resditribution partnership remains central to tackling food poverty across the region. Supported with fresh and ambient food by major partners including Ocado, Brakes, Aldi, and Tesco, the project provides food parcels, stocks our honesty shops, mobile outreach, and supplies food to community groups. Based in North Warwickshire but stretching across the wider county, Ediblelinks supported 45,777 beneficiaries during this reporting period.

Social Supermarkets: To meet growing demand, the charity expanded its social supermarket to 5 sessions per week across two fixed sites in priority areas. Targetting food poverty alleviation service under a dignified honour system, this project provided 8,412 people with access to affordable, healthy food options, directly reducing the mental health strains and stress caused by severe food insecurity.

Peoples Pantry: HLN ended delivery of the People Pantry in May 2025, the project provided a meal delivery service and luncheon club. During the year HLN prepared and delivered 198 meals to 32 beneficiaries. The luncheon club service prepared and served 165 meals to 30 beneficiaries. While the meal delivery service element of the People's Pantry has ceased, the Luncheon Club continues to operate sustainably, run entirely by volunteers who source high-quality food stocks directly from our EdibleLinks project.

Partnerships and collaborative working
HLN's strategic partnership networks continue to grow and strengthen. Working collaboratively across the third sector creates a platform to engage hard-to-reach groups and adds value to all delivered services. Reciprocal referral and signposting arrangements exist with local agencies to ensure vulnerable individuals receive holistic support, ultimately fostering stronger, more resilient communities.

Volunteers
During the year volunteers assisted in activities delivered by the Healthy Living Network. Without volunteers much of our work would not have been achievable. We estimate the current value of volunteer time is £182,842.74 pa based on 7,929 hours x £23.06 (the mean figure of Gross Hourly Pay, Annual Survey of Hours and Earnings, (ASHE) 2025.

The Board of Trustees would like to thank all of staff and volunteers for their commitment and hard work during these challenging times.

Financial review
The Trustees agreed, with reluctance, to plan for closure in October 2026 after reviewing the charity's financial position. The unsuccessful National Lotery Community Fund application in May 2026 removed a critical expected income stream at a time when external grant funding had become increasingly difficult to secure and reserves were already under pressure from rising operating costs. During this review, a significant unforeseen pension liability linked to potential winding-up costs was identified, materially affecting the carity's financial outlook and indicating that available reserves would be required in full to meet future obligations. As a result, the financial statements for 2025/26 have been prepared on a basis other than that of a going concern.

The charity has historically maintained unrestricted reserves equivalent to three to six month' expenditure; howver, this policy can no longer be maintained due to the planned closure. The Trustees have redesignated the existing contingency fund as a Winding-Up Provision, set aside to meet anticipated closure related costs such as legal & professional fees, contract settlements and other wind-down obligations. The Redundancy Provision, which has been recognised in the accounts since 2009, has been corrected and moved from restricted funds to designated funds, as it has always represented an unrestricted obligation of the charity. Pension liabilities continue to be reflected within general funds. Reserves are now being managed to ensure all liabilities can be met in full during the wind-down period.

The Statement of Financial Activities shows net outgoing resources of **£17,625**. Total reserves at 31st March 2026 were **£378,444** of which **£295,451** relates to unrestricted and designated funds.

It is the policy of the charity that unrestricted funds which have not been designated for specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current level of activities while consideration is given to ways in which additional funds may be raised.

Reserves policy

Historically, it has been the policy of the charity that unrestricted funds not designated for specific purposes should be maintained at a level equivalent to between three and six months' expenditure, to ensure continuity of activities in the event of a significant drop in funding. Following the decision to wind up, this policy is no longer applicable, and reserves are being managed to ensure all closure-related liabilities can be met.

General reserves at year-end amounted to £90,274. The former designated contignency fund, previously maintained at a level equivalent to approximately three months' expenditure £78,700 has now been redesignated as the Winding-Up Provision to meet anticipated closure costs.

Investment policy

Any surplus funds are placed in short-term deposit accounts.

Risk Management

The Board of Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a company limited by guarantee, the guarantors being the members, who are the directors, and is governed by the Memorandum and Articles of Association.

The Board of trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

B Bollans	
R Trahern	
A Foster	(Resigned 15 June 2026)
K Osayande	(Resigned 5 November 2025)
P G Salmon	

The Board of Trustees are already familiar with the practical work of the charity.

Potential Trustees will, in the first instance, be met by the Chair and given an overview of the organisation from an operational perspective. They will be given background written information about the organisation and invited to meet with the Board to ascertain their skills, background and experience of working within a governance role. Candidates will be asked to complete an application form and suitable candidates will be invited to attend the next available board meeting.

New Trustees are given a history of the charity, copy of Board minutes, recent accounts, annual reports, a copy of the Articles of Association and a copy of the Charity Commission Guidance “The essential Trustee”.

None of the Trustees has any beneficial interest in the company. All the Trustees are members of the company and guarantee to contribute £10 in the event of a winding up.

Any major decisions involving the charity are brought before the Board of Trustees by the management.

The Trustees report was approved by the Board of Trustees.

R Trahern
Trustee
Dated: 30 September 2026

NUNEATON & BEDWORTH HEALTHY LIVING NETWORK LTD

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF NUNEATON & BEDWORTH HEALTHY LIVING NETWORK LTD

I report to the trustees on my examination of the financial statements of Nuneaton & Bedworth Healthy Living Network Ltd (the charity) for the year ended 31 March 2026.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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

1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or

4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Robert Anderson FCA
Azets Audit Services

6th Floor, Bank House
8 Cherry Street
Birmingham
B2 5AL
United Kingdom

Dated: 30 September 2026

NUNEATON & BEDWORTH HEALTHY LIVING NETWORK LTD

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2026

	Notes	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Total 2025 £
Income from:					
Donations and legacies	**3**	205,378	122,535	327,913	287,105
Charitable activities	**4**	2,722	85,634	88,356	181,333
Total income		208,100	208,169	416,269	468,438
Expenditure on:					
Charitable activities	**7**	133,877	299,156	433,033	462,942
Other	**10**	-	861	861	-
Total resources expended		133,877	300,017	433,894	462,942
Net incoming/(outgoing) resources before transfers		74,223	(91,848)	(17,625)	5,496
Gross transfers between funds		116,539	(116,539)	-	-
Net income/(expenditure) for the year/ Net movement in funds		190,762	(208,387)	(17,625)	5,496
Fund balances at 1 April 2025		178,157	217,912	396,069	390,571
Fund balances at 31 March 2026		368,919	9,525	378,444	396,067

The statement of financial activities includes all gains and losses recognised in the year.

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

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

NUNEATON & BEDWORTH HEALTHY LIVING NETWORK LTD

BALANCE SHEET

AS AT 31 MARCH 2026

	Notes	2026 £	2026 £	2025 £	2025 £
Fixed assets					
Tangible assets	**11**		29,059		21,285
Current assets					
Debtors	**12**	34,052		24,428	
Cash at bank and in hand		321,691		366,363	
		355,743		390,791	
Creditors: amounts falling due within one year	**13**	(6,358)		(16,009)	
Net current assets			349,385		374,782
Total assets less current liabilities			378,444		396,067
The funds of the charity					
Restricted income funds	**17**		9,525		217,911
Unrestricted funds	**16**		368,919		178,156
			378,444		396,067

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2026.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 30 September 2026

R Trahern
Trustee

Company registration number 05005063 (England and Wales)

1 Accounting policies

Charity information

Nuneaton & Bedworth Healthy Living Network Ltd is a private company limited by guarantee incorporated in England and Wales. The registered office is Unit 3 Abeles Way, Holly Lane Industrial Estate, Atherstone, CV9 2QX.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees had agreed to plan for closure in October 2026 with the Charity being formerly Wound-up. This is shown and explained throughout the trustees report and within the presentation of the figures. The accounts have been prepared on the basis that it is preparing to be wound up.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds are unrestricted funds which have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

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

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

Volunteers and donated goods and services

The value of services provided by volunteers is not incorporated into these financial statements.

Where goods or services are provided to the charity as a donation that would normally be purchased from suppliers, this contribution is included in the financial statements at an estimate based on the value of the contribution to the charity.

Goods donated and held as stock for distribution by the charity, including food items donated to the food bank amounted to £85,586, are recognised within voluntary income only when distributed, with an equivalent amount being included as resources expended.

The company occupies accommodation provided by NHS Warwickshire. This accommodation is provided free of charge at a value of approximately £6,251 per year.

The company's payroll function is performed by Nuneaton and Bedworth Borough Council free of charge with a value of approximately £2,541 per year.

North Warwickshire Borough Council allows the charity to occupy a warehouse free of charge at a value of approximately £14,780 per year along with national non domestic rates discretionary relief of £2,460. Atherstone Town Council allows the charity to occupy a unit at a value of approximately £5,556.

Ocado donated the use of 2 vans including servicing and insurance during the year free of charge at a value of approximately £37,000.

1.5 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

The Resources expended are allocated to the particular activity where the cost relate directly to that activity. Where costs are attributable to more than one activity, they have been apportioned across the costs categories on a basis consistent with the use of these resources.

Charitable expenditure
Comprise those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that relate directly to an activity and those of an indirect nature necessary to support them.

Governance costs
Include costs associated with meeting the constitutional and statutory requirements of the charitable company and include the accountancy fees and costs associated with the strategic management of the charitable company.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses. All additions greater than £500 are capitalised and brought into account in accordance with normal accounting practice.

1 Accounting policies **(Continued)**

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

Plant and equipment	25% reducing balance
Fixtures and fittings	25% reducing balance
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

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

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 ‘Basic Financial Instruments’ and Section 12 ‘Other Financial Instruments Issues’ of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

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

Basic financial liabilities

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

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

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

1 Accounting policies **(Continued)**

Derecognition of financial liabilities

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

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to a defined benefit retirement benefit schemes are charged as an expense as they fall due.

Employees can contribute to the Warwickshire Pension Fund, a multi-employer defined scheme administered for the benefit of Local Authorities and other bodies which is managed in accordance with the Local Government Pension Scheme Regulations 1997 (as amended). Past and present employees are covered by the provisions of the Warwickshire Pension Fund. The trustees are unable to confirm the charity's share of the underlying assets and liabilities of the Warwickshire Pension Fund and therefore the Scheme is accounted for as a defined benefit scheme with the costs equal to the contributions made for the accounting period.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds general 2026 £	**Restricted funds 2026 £**	**Total 2026 £**	Unrestricted funds general 2025 £	Restricted funds 2025 £	Total 2025 £
Donations and gifts	205,378	122,535	327,913	56,869	230,236	287,105
Donations and gifts						
Gifts in Kind	14,348	54,240	68,588	16,361	62,226	78,587
Other donations	191,030	40,653	231,683	40,508	168,010	208,518
Grants	-	27,642	27,642	-	-	-
	205,378	122,535	327,913	56,869	230,236	287,105

3 Donations and legacies **(Continued)**

4 Charitable activities

	2026	2025
	£	£
Warwickshire County Council	-	4,950
Other income (see below)	88,356	87,182
The National Lottery Grant Funding	-	89,201
	88,356	181,333
Analysis by fund		
Unrestricted funds - general	2,722	16,702
Restricted funds	85,634	164,631
	88,356	181,333
Performance related grants		
General	-	17,235
Ediblelinks Donations	85,586	61,947
Other	2,770	8,000
	88,356	87,182

5 Support costs

	Support costs	Governance costs	2026	2025
	£	£	£	£
Staff costs	168,009	-	168,009	164,392
Insurance	5,078	-	5,078	3,960
Miscellaneous expenses	889	-	889	1,014
Legal and professional	-	2,640	2,640	2,520
Payroll	-	2,541	2,541	2,420
	173,976	5,181	179,157	174,306
Analysed between				
Charitable activities	173,977	5,181	179,158	174,307

Governance costs includes payments to the Independent Examiner of £2,640 (2025- £2,520) for examiners fees.

6 Net movement in funds

	2026	2025
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	-	-
Depreciation of owned tangible fixed assets	5,869	6,881
Loss on disposal of tangible fixed assets	861	-

7 Charitable activities

	2026	2025
	£	£
Staff costs	53,488	90,759
Depreciation and impairment	5,868	6,881
Food bank donations given away	85,586	61,947
Project costs	2,936	5,456
Rent (gift in kind)	29,047	28,982
Travelling expenses	9,333	8,575
Room hire and refreshments	215	965
Telephone	4,500	3,885
Printing, postage and stationery	1,249	1,117
Repairs and renewals (including uniforms)	2,118	5,433
IT (gift in kind)	-	2,200
Transport (gift in kind)	37,000	39,400
Heat and light	7,529	10,193
Sundry	13,401	21,506
Bank charges	1,605	1,337
	253,875	288,636
Share of support costs (see note 5)	173,977	169,366
Share of governance costs (see note 5)	5,181	4,940
	433,033	462,942
Analysis by fund		
Unrestricted funds - general	133,877	77,276
Restricted funds	299,156	385,666
	433,033	462,942

8 Trustees

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

9 Employees

The average monthly number of employees during the year was:

	2026 Number	2025 Number
	10	14

Employment costs	2026 £	2025 £
Wages and salaries	179,892	205,661
Social security costs	16,034	16,151
Other pension costs	25,571	33,339
	221,497	255,151

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2026 Number	2025 Number
£70,000 - £80,000	1	-

Remuneration of key management personnel
The remuneration of key management personnel was as follows:

10 Other expenditure

	Restricted funds 2026 £	Restricted funds 2025 £
Net loss on disposal of tangible fixed assets	861	-

11 Tangible fixed assets

	Plant and equipment	Fixtures and fittings	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 April 2025	38,028	64,992	-	103,020
Additions	-	399	14,703	15,102
Disposals	-	(4,600)	-	(4,600)
At 31 March 2026	38,028	60,791	14,703	113,522
Depreciation and impairment				
At 1 April 2025	30,911	50,822	-	81,733
Depreciation charged in the year	1,778	3,596	495	5,869
Eliminated in respect of disposals	-	(3,139)	-	(3,139)
At 31 March 2026	32,689	51,279	495	84,463
Carrying amount				
At 31 March 2026	5,339	9,512	14,208	29,059
At 31 March 2025	7,116	14,169	-	21,285

12 Debtors

	2026	2025
Amounts falling due within one year:	£	£
Trade debtors	587	1,129
Other debtors	23,695	20,105
Prepayments and accrued income	9,770	3,194
	34,052	24,428

13 Creditors: amounts falling due within one year

	2026	2025
	£	£
Trade creditors	1,743	7,192
Accruals and deferred income	4,615	8,817
	6,358	16,009

14 Retirement benefit schemes

	2026	2025
Defined benefit schemes	£	£
Charge to profit or loss in respect of defined benefit schemes	25,571	33,339

14 Retirement benefit schemes **(Continued)**

The charity operates a defined benefit pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

15 Analysis of net assets between funds

	Unrestricted funds general 2026 £	Unrestricted funds material 2026 £	Restricted funds 2026 £	Endowment funds 2026 £	Total 2026 £
At 31 March 2026:					
Tangible assets	29,059	-	-	-	29,059
Current assets/(liabilities)	339,860	-	9,525	-	349,385
	368,919	-	9,525	-	378,444

	Unrestricted funds general 2025 £	Unrestricted funds material 2025 £	Restricted funds 2025 £	Endowment funds 2025 £	Total 2025 £
At 31 March 2025:					
Tangible assets	21,285	-	-	-	21,285
Current assets/(liabilities)	156,871	-	217,911	-	374,782
	178,156	-	217,911	-	396,067

16 Designated funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

		Movement in funds				Movement in funds			
	Balance at 1 April 2024	Incoming resources	Resources expended	Transfers	Balance at 1 April 2025	Incoming resources	Resources expended	Transfers	Balance at 31 March 2026
	£	£	£	£	£	£	£	£	£
Winding Up Fund	86,646	-	-	-	86,646	-	-	(7,946)	78,700
Peoples Pantry	2,851	27,507	(27,649)	1,390	4,099	2,522	(5,870)	(751)	-
Community Projects	43,800	38,466	(30,119)	25,621	77,768	50,403	(30,829)	29,136	126,478
Redundancy	-	-	-	-	-	-	-	73,467	73,467
	133,297	65,973	(57,768)	27,011	168,513	52,925	(36,699)	93,906	278,645

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

		Movement in funds				Movement in funds			
	Balance at 1 April 2024	Incoming resources	Resources expended	Transfers	Balance at 1 April 2025	Incoming resources	Resources expended	Transfers	Balance at 31 March 2026
	£	£	£	£	£	£	£	£	£
Redundancy	66,956	-	-	7,289	74,246	-	(2,773)	(71,473)	-
Ediblelinks	157,601	181,491	(168,636)	(34,300)	136,155	181,527	(272,617)	(45,065)	-
The National Lottery Community Fund - Ediblelinks Sustainability	908	89,201	(90,109)	-	-	-	-	-	-
Big Lottery Fund Grant - Ediblelinks	881	-	(401)	-	479	-	(301)	-	178
WRAP - Food Waste Reduction Fund	5,595	-	(1,399)	-	4,196	-	(1,049)	-	3,147
Big Lottery - COVID 19 Response	1,802	-	(450)	-	1,351	-	(338)	-	1,013
WCC - COVID 19 LA Emergency Assistance	1,978	-	(495)	-	1,484	-	(371)	-	1,113
WCC HSF, Family Food Bags	-	-	-	-	-	1,033	(1,033)	-	-
WCC HSF Wellbeing Not Waste	-	-	-	-	-	5,880	(5,880)	-	-
Awards for All - Ediblelinks Outreach	-	-	-	-	-	19,729	(15,655)	-	4,074
	235,721	270,692	(261,490)	(27,011)	217,912	208,169	(300,017)	(116,538)	9,525

17 Restricted funds **(Continued)**

Purpose of designated funds
Contingency - Fund to cover the costs of dissolution should sufficient funding not be forthcoming for the charity to continue to provide normal levels of service.

Peoples Pantry - Weekly luncheon club and meal delivery service including welfare visits, for low income families and older vulnerable people.

Community Projects - Various activities to support health and wellbeing, including the social supermarket.

Purpose of restricted funds
Redundancy - Funds to cover the costs of staff redundancy.

WCC Household Support Fund, Family Food Bags - Outreach to distribute supermarket surplus to vulnerable families in need.

WCC Household Support Fund, Wellbeing Not Waste - Through the Social Supermarket help families living in disadvantaged areas who face food insecurity make the most of food in easily accessible, engaging food skills sessions that are designed to increase healthy choices, fight food waste in the home, increasing the number of people who can eat well for less.

Ediblelinks - Cross-sector, cross boundary, multi partnership programme seeking to address food poverty and diet related ill health with a scaleable, long term sustainable solution.

18 Related party transactions

There were no disclosable related party transactions during the year (2025 - none).