AMI Community Aid

Company Limited by Guarantee

Financial Statements

Year ended 31 October 2025

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AMI Community Aid

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director' Report)

Year ended 31 October 2025

The trustees, who are also the directors for the purposes of company law, present their report and unaudited financial statements of the charity for the year ended 31 October '25

Reference and administrative details

Registered charity name	AMI Community Aid
Charity registration number	1161112
Company registration number	09290485
Principal office and registered office	Flat 1 Leicester Court Upper Park Rd Salford M7 4HL
The trustees	B Cope K Kaufman Y Mantel
Independent examiner	M E Royde 41 Northumberland St M7 4DQ

Structure, governance and management

AMI Community Aid is constituted by Memorandum and Article of Association and is a company limited by guarantee. It was incorporated on 31 October 2014 as a company and the company number is 09290485. It was registered as a charity on 30 March 2015 with a charity number 1161112.

The Charity is run by the trustees who all act in an honorary capacity. A new trustee would receive copies of the previous years' Annual Report and Accounts and a copy of the Charity Commission leaflet 'The Essential Trustee: What you need to know'.

Risk Management

The trustees have identified and reviewed the major risks to which the charity is exposed. Both manual and automated checks are regularly invoked, particularly those relating to the operations and finance of the charity. The trustees are satisfied that these systems and procedures mitigate any perceived risks.

AMI Community Aid

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director' Report) (*continued*)

Year ended 31 October 2025

Objectives and activities

The objects of the charity are relief of financial hardship among people living or working in Higher Broughton or surrounding areas by providing such persons with vouchers exchangeable for food or basic household goods which they could not otherwise afford through lack of means. Preference will be given to those with large families or any other disadvantage.

Public Benefit Policy

We have referred to the guidance contained In the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

Grant Making Policy

Grants are made to individuals in accordance with the objects of the charity.

Strategic Report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and Performance

During the year the charity distributed food vouchers at a cost of £105,330 in furtherance of its objectives.

Financial Review

As 31 October 2025 the charity's reserves were £9,827 (2024 - £12,909).

Reserves Policy

The Unrestricted Fund represent the unrestricted funds arising for the past operating results.
The trustees are satisfied that the balance of the Fund is an acceptable level of reserves. It is the charity's policy to maintain cash reserves of approximately one month of their average annual expenditure, to enable the charity to continue with its operations.

The trustees' annual report and the strategic report were approved on 28th August '25 and signed on behalf of the board of trustees by:

Y Mantel
Trustee

AMI Community Aid
Company Limited by Guarantee

Independent Examiner's Report to the Trustees of AMI Community Aid

Year ended 31 October 2025

I report to the trustees on my examination of the financial statements of AMI Community Aid ('the charity') for the year ended 31 October 2025.

Responsibilities and Basis of Report

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Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination. I report in respect of my examination of the charity's accounts as carried out under section145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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:

1. Accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act: or
2. The financial statements do not accord with those records; or
3. The financial statements do not comply with the accounting requirements of section396 of the 2006 Act other than any requirement that the account 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 accounts 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 accounts to be reached.

M E Royde
Independent Examiner

41 Northumberland St Salford M7 4DQ

AMI Community Aid

Company Limited by Guarantee

Statement of Financial Activities
(including Income and Expenditure Account)

Year ended 31 October 2025

	Note	2025 Unrestricted Funds £	Total Funds £	2024 Total Funds £
Income and Endowments	**5**	137,308	137,308	96,977
Total income		137,308	137,308	96,977
Expenditure	**6,7**	140,390	140,390	95,742
On charitable activities				
Total Expenditure			140,390	95,742
Net Income (Expenditure) and net Movements in Funds			3,082	1,235
Reconciliation of Funds			12,909	11,674
Total Funds brought forward				
Total Funds carried forward			9,827	12,909

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

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

AMI Community Aid

Company Limited by Guarantee

Statement of Financial Position

Year ended 31 October 2025

	Notes	2025 £	2024 £
Current Assets		9,827	12,909
Cash at Bank and in Hand			
Net Current Assets		9,827	12,909
Total Assets less Current Liabilities		9,827	12,909
Funds of the Charity			
Unrestricted Funds			
Total Charity Funds	10	9,827	12,909

For the year ending 31 October 2025, the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' Responsibilities:

- 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.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 28 th August 2025 and are signed on behalf of the board by:

Y Mantel
Trustee

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

AMI Community Aid

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 October 2025

1. **General Information**
   The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office Flat 1 Leicester Court, Upper Park Rd, Salford, M7 4FJ.

2. **Statement of Compliance**
   These financial statements have been prepared in compliance with FRS 102, 'The financial reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. **Accounting Policies**

   Basis of Preparation

   The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measure at fair value through income or expenditure.

   The financial statements are prepared in sterling, which is the functional currency of the entity.

   Going concern

   There are no material uncertainties about the charity's ability to continue.

   Fund Accounting

   Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.
   Restricted funds are subject to restrictions declared by the donors.

   Incoming resources

   All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income.

Accounting Policies (*continued)*

Incoming Resources (*continued*)

Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measure reliably.

Resources Expended

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure.

Charitable activities represent food vouchers distributed.

Governance costs are included on an accruals basis and are recognised when there is a legal or constructive obligation to pay for expenditure.

Financial Instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction cost, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

4. Limited by Guarantee

The charity is a company limited by guarantee and had no share capital. The liability of each member in the event of winding up is limited to £10.

5. Donation and Legacies

	Total Funds 2025 £	Total Funds 2024
Donations Unrestricted Funds	137,308	77,007
Grant		19,970
Total	137,308	96,977

6. Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
All Activities	130,538	140,390	95,742

7. Expenditure and Charitable Activities by Activity Type

	Activities Undertaken Directly £	Total Funds 2025 £	Total Funds 2024 £
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General Office Costs			
Legal/professional fees	2,766	2,766	2,500
Total	140,390	140,390	95,742

8. Staff Costs

The total staff costs and employee benefits for the reporting period are analysed as follows

	2025 £	2024
	NIL	Nil

The average head count of employees during the year was nil (2025 - nil).

No employee received employee benefits of more that £60,000 during the year (2024- nil).

9. Trustee Remuneration and Expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

10. Analysis of Charitable Funds

Unrestricted Funds

	At 1 November 2024 £	Income £	Expenditure £	At 31 October 2025 £
General Funds	12,909	137,308	(140,391)	9,827

11. Analysis of Net Assets between Funds

	Unrestricted Funds £	Total Funds 2024 £	Total Funds 2024 £
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AMI Community Aid

Company Limited by Guarantee

Financial Statements

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AMI Community Aid

Company Limited by Guarantee

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AMI Community Aid

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director' Report) (*continued*)

Year ended 31 October 2025

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Company Limited by Guarantee

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AMI Community Aid

Company Limited by Guarantee

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(including Income and Expenditure Account)

Year ended 31 October 2025

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AMI Community Aid

Company Limited by Guarantee

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AMI Community Aid

Company Limited by Guarantee

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Year ended 31 October 2025

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AMI Community Aid

Company Limited by Guarantee

Financial Statements

Year ended 31 October 2025

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Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director' Report) (*continued*)

Year ended 31 October 2025

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Year ended 31 October 2025

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Accounting Policies (*continued)*

Incoming Resources (*continued*)

Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measure reliably.

Resources Expended

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure.

Charitable activities represent food vouchers distributed.

Governance costs are included on an accruals basis and are recognised when there is a legal or constructive obligation to pay for expenditure.

Financial Instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction cost, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

4. Limited by Guarantee

The charity is a company limited by guarantee and had no share capital. The liability of each member in the event of winding up is limited to £10.

5. Donation and Legacies

	Total Funds 2025 £	Total Funds 2024
Donations Unrestricted Funds	137,308	77,007
Grant		19,970
Total	137,308	96,977

6. Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
All Activities	130,538	140,390	95,742

7. Expenditure and Charitable Activities by Activity Type

	Activities Undertaken Directly £	Total Funds 2025 £	Total Funds 2024 £
Charitable Activities	32,294	32,294	55,717
Food Vouchers	105,330	105,330	37,525
General Office Costs			
Legal/professional fees	2,766	2,766	2,500
Total	140,390	140,390	95,742

8. Staff Costs

The total staff costs and employee benefits for the reporting period are analysed as follows

	2025 £	2024
	NIL	Nil

The average head count of employees during the year was nil (2025 - nil).

No employee received employee benefits of more that £60,000 during the year (2024- nil).

9. Trustee Remuneration and Expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

10. Analysis of Charitable Funds

Unrestricted Funds

	At 1 November 2024 £	Income £	Expenditure £	At 31 October 2025 £
General Funds	12,909	137,308	(140,391)	9,827

11. Analysis of Net Assets between Funds

	Unrestricted Funds £	Total Funds 2024 £	Total Funds 2024 £
Current Assets	9,827	9,827	12,909