Registered Charity Number: 1195163

Shop & Donate

Trustees' report and financial statements

for the year ended 31 August 2025

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Shop & Donate

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Shop & Donate
Legal and administrative information

Charity number	1195163
Registered office	10 Strutton Ground London SW1P 2HP
Trustees	Jade David Feveck Kassa Gardner Asha Sidhpura Anjali Bhatia Jason Baksh
Accountants	KAMP ACCOUNTANT LTD Falcon House 257 Burlington Road New Malden Surrey KT3 4NE
Bankers	CAF Bank 25 Kings Hill Avenue Kings Hill West Malling, Kent ME19 4JQ

Shop & Donate

Report of the trustees (incorporating the directors' report) for the year ended 31 August 2025

The trustees present their report and the financial statements for the year ended 31 August 2025. The trustees, who are also directors of Shop & Donate CIO for company law and who served during the year and up to the date of this report, are set out on page 1.

Structure, governance and management

Shop & Donate CIO is a registered charity and is governed by its own constitution. The operational management of the organisation's day to day activities are delegated to trustees.

Objectives and activities

The main object of the Company is:

To relieve food poverty in Westminster by providing low-cost healthy, nutritious food to individuals in need, or foodbanks also working to relieve poverty. We also work to further or benefit the residents of The City of Westminster Borough and the neighbourhood, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the objective of improving the conditions of life for the residents.

Other aims are to protect and preserve the environment for the public benefit by the use of surplus food waste and household goods, to relief financial hardship among people living or working in The City of Westminster Borough by providing such persons with reduced cost food and household goods which they could not otherwise afford through lack of means, and to promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society by creating community spaces and activities.

For the purpose of this clause 'socially excluded' means being excluded from society, or parts of society, as a result of one of more of the following factors: unemployment; financial hardship; youth or old age; ill health (physical or mental); substance abuse or dependency including alcohol and drugs; discrimination on the grounds of sex, race, disability, ethnic origin, religion, belief, creed, sexual orientation or gender re-assignment; poor educational or skills attainment; relationship and family breakdown; poor housing (that is housing that does not meet basic habitable standards; crime (either as a victim of crime or as an offender rehabilitating into society).

We also act as a resource for young people up to the age of 25 living in The City of Westminster Borough by providing advice and assistance and organising programmes of physical, educational and other activities as a means of:

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

Another aim of ours is to develop the capacity and skills of the members of the socially and economically disadvantaged community of The City of Westminster Borough in such a way that they are better able to identify, and help meet, their needs and to participate more fully in society

Achievements and performance

There was income during the current year of £32. Focus is to maintain and where possible to increase donation receipts.

We also helped impoverished and disadvantaged families, those unemployed or on low income and those with disabilities who may struggle to do shopping. We also supplied a large number of

food-to-food banks to local communities all across London as well as partnering with local food providers in order to reach out to the largest amount of people. We also delivered food and flowers to several hospitals over several months, boosting morale and energy for staff who may not have time to go shopping themselves.

Statement of trustees' responsibilities

The trustees (who are also directors of Shop & Donate CIO for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable Company and of the incoming resources and application of resources, including the income and expenditure, of the charitable Company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable Company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable Company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Shop & Donate

Report of the trustees (incorporating the directors' report) for the year ended 31 August 2025

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

On behalf of the Trustees



Jade David Feveck

Trustee

Date: 20/09/2026

Independent examiner's report to the trustees on the unaudited financial statements of Shop & Donate.

I report on the accounts of Shop & Donate for the year ended 31 August 2025 set out on pages 2 to 11.

Respective responsibilities of trustees and independent examiner

The charity's trustees (who are also the directors of the Company for purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the Act), as amended by section 28 of the Charities Act 2006 and that an independent examination is needed. It is my responsibility to examine the accounts under section 43(3)(a) of the Act, as amended; to follow the procedures laid down in the General Directions given by the Charity Commission under section 43(7)(b) of the Act, as amended; and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(i) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep proper accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

have not been met; or

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

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MASOOD SHAHID 20.9.26

Chartered Accountants

Independent examiner
Falcon House
257 Burlington Road
New Malden
Surrey KT3 4NE

Income and expenditure account

For the year ended 31 August 2025

	Notes	2025 £	2024 £
Income		31,653	2,787
Operating expenditure		(31,632)	(3,747)
Operating surplus/(deficit)		30	(687)
Other income			
Interest receivable and similar income		2	
		32	
Interest payable and similar charges			
Retained surplus/(deficit) for the financial year		32	(687)

The notes on pages 8 to 11 form an integral part of these financial statements.

Balance sheet

as at 31 August 2025

	Notes		2025		2024
		£	£	£	£
Current assets					
Debtors	6	-		-	
Cash at bank and in hand		62		15	
		62		15	
Creditors: amounts falling due within one year	7	(750)		(850)	
Net current assets					
Net assets			(812)		(835)
Funds					
Unrestricted income funds			(812)		(835)
Total funds			(812)		(835)

The Balance Sheet continues on the following page.

Balance sheet (continued)

Trustees statements required by the Companies Act 2006

for the year ended 31 August 2025

In approving these financial statements as trustees of the Company, we hereby confirm:

(a) that for the year stated above, the Company was entitled to the exemption conferred by section 477 of the Companies Act 2006 ;

(b) that no notice has been deposited at the registered office of the Company pursuant to section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 31August 2025.

(c) that we acknowledge our responsibilities for:

(1) ensuring that the Company keeps proper accounting records which comply with section 386 of the Companies Act 2006, and

(2) preparing financial statements which give a true and fair view of the state of affairs of the Company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of sections 394 and 395, and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the Company.

These financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the board on and signed on its behalf by

D Barnes

Danny Barnes

Director

The notes on pages 8 to 11 form an integral part of these financial statements.

Notes to financial statements for the year ended 31 August 2025

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005) and the Companies Act 2006.

1.2. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant. Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included. Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

Income from investments is included in the year in which it is receivable.

1.3. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop. Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

Notes to financial statements for the year ended 31 August 2025

2. Voluntary income

	2025 Total £	2024 Total £
Donations	1,787	1,787
Grants receivable	1,000	1,000
	2,787	2,787
Donations and gifts		
Donations	2,787	2,787
	2,787	2,787

3. Investment income

	2025 Total £	2024 Total £
Other interest receivable	-	
	-	

Notes to financial statements for the year ended 31 August 2025

4. Employees

Employment costs	2025 £	2024 £
Wages and salaries	-	-
Social security costs	-	-
Pension costs	-	
Other costs	-	-
	-	-

No employee received emoluments of more than £60,000 (2023 : None).

Other pension costs above represents the total operating charge included in resources expended in the statement of financial activities and does not include amounts included in other finance cost and other recognised gains and losses.

Number of employees

The average monthly numbers of employees (including the trustees) during the year, calculated on the basis of full time equivalents, was as follows:

	2025 Number	2024 Number
	-	-

5. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

6. Debtors

	2025 £	2024 £
Other debtors	-	-

Notes to financial statements for the year ended 31 August 2025

7. Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxes and social security		
Accruals and deferred income	750	850
	750	850

8. Unrestricted funds

	At 01 September 2024	Incoming resources	Outgoing resources	At 31 August 2024
	£	£	£	£
Unrestricted Fund	(835)	31,655	(31,632)	(812)

Shop & Donate

The following pages do not form part of the statutory accounts.

Shop & Donate

Detailed statement of financial activities

For the year ended 31 August 2025

	2025 £	2024 £
Incoming resources		
Incoming resources from generating funds:		
Voluntary income		
Donations	25,141	1,787
Grants receivable	6,512	1,000
Investment income		
Other interest receivable	2	
	31,655	2,787
Total incoming resources from generating funds	31,655	2,787
Total incoming resources	31,655	2,787

Shop & Donate

Detailed statement of financial activities

For the year ended 31 August 2025

		2025 £		2024 £
Support costs				
Support - advertising	2,037.84		35.00	
Support - Courier				
Support – Fuel	761.99		115.00	
Support – General purchase	8,763.66		823.46	
Support - Establishment - Light & heat				
Support - Establishment - Repairs & maintenance	2,826.75			
Support - Establishment - Insurance	255.00		255.00	
Support – Self-storage				
Support – Events				
Support – Meal	164.30		146.29	
Support - Other motor & travelling expenses	229.73		66.55	
Support – Financial support				
Support - Books & Seminars				
Support – Salary				
Support - Office expenses - Telephone	2,913.47		125.37	
Support - Office expenses -Printing & Stationery	298.04		100.77	
Support - Adhoc Support	1,497.00			
Subscription	294.00		77.98	
Rent	10,650.00			
External License	130.01		1,189.60	
Shipping				
Support – IT & Hosting				
		30,822		2,934
Total fundraising trading cost of goods sold and other costs		30,822		2,934
Total costs of generating funds		30,822		2,934

Shop & Donate

Detailed statement of financial activities

For the year ended 31 August 2025

		2025 £		2024 £
Charitable activities				
Governance costs				
Support costs				
Professional fee	-		-	
Support - Professional - Accountancy fees	750		480	
Bank Charge	60		60	
		810		540
Total governance costs		810		540
Net incoming/(outgoing) resources for the year		31,632		3,474