Churches in Ross Community Larder

Report of the Trustees and Financial Statements

For the Year Ended 31st March 2026

Churches in Ross Community Larder
Contents of the Financial Statements
Year Ended 31st March 2026

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Churches in Ross Community Larder
Report of the Trustees
Year Ended 31st March 2026

The Trustees present their report with the financial statements of the Charity for the year ended 31st March 2026. For the year ended 31st March 2024 the Trustees adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by the Charities issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number: 1196586

Principal address
St Mary's Hall
Church Row
Ross on Wye
HR9 5HP

Trustees
Mrs Margaret Mason
Mrs Lindsay Cole
Mrs Annie Fisher
Mrs Irene Rothwell
Very Rev John Davies
Mrs Caroline Bennett
Revd Prebendary Kelvin Price

Independent Examiner
Mr Mark Hayman
Weston-under-Penyard
Herefordshire

Structure, Governance and Management Status
The Ross Community Larder is a Charitable Incorporated Organisation whose only voting members are its charity trustees. The trustees are empowered to do anything which is calculated to further the objects of the charity or is conducive or incidental to doing so. An elected committee is responsible for the day-to-day running of the charity.

Trustee recruitment and training
Trustees, up to a maximum of seven, are appointed for a term of three years. The trustees select individuals to fill vacancies having regard to the skills, knowledge and experience needed for the effective administration of the charity.
On or before appointment, a new trustee will be given copies of the constitution and the most recent Trustees' Annual Report and Statement of Accounts.

Policies
The charity has the following policies:
• Complaints policy and procedures
• Safeguarding policy and procedures
• Safeguarding vulnerable beneficiaries
• Trustee conflicts of interest policy and procedures
• Volunteer management

OBJECTIVES AND ACTIVITIES
• The relief of poverty in Ross-on-Wye and surrounding area through the provision of basic food and basic amenities and encouraging health and wellbeing.
• Serving the community as an ecumenical, not-for-profit food larder that operates with assistance from individuals and organisations contributing both food and monies. The larder is a distribution point for those in need.

Public Benefit
The charity is a public benefit entity. The trustees have complied with their statutory duty to have due regard to the guidance on public benefit published by the Charity Commission in deciding what activities the charity should undertake, and how those activities are made available to the public.

Assistance is provided both to local residents and to those with no fixed abode.

Volunteer recruitment and training
All trustees and helpers are volunteers and offers of regular assistance are welcomed. Appropriate training, which includes familiarisation with the various policies of the charity, is given to all new recruits.

ACHIEVEMENT AND PERFORMANCE

During the year March 25 - April 26 we provided food for 1099 adults and 577 children. We made up 35 Christmas bags which included an Aldi voucher. We also issued 21 heating vouchers.
We continue to be wonderfully supported by the people of Ross and the surrounding area. However, recently, we have noticed that donations in the supermarkets have been down particularly from the Morrisons Green bag scheme.

Long term investments plans
A savings account was opened during the year to ensure that interest is earned on dormant funds.

FINANCIAL REVIEW

Summary
The Charity has no earned income, all receipts are from donations.

Total receipts of funds were £15,460 (2025: £17,319).

The net result for the year was an excess of resources expended of -£3,229 (2025: -£2,567).

Dissolution of the Charity
The charity may only be dissolved by a resolution of its members as regulated by the charity's constitution. Any resolution for the dissolution of the charity will contain a provision directing how any remaining assets of the charity shall be applied.

Approved by order of the board of Trustees on 20th May 2026 and signed on its behalf by

Margaret Mason
Chairman and Trustee

Independent Accountant's Report
to the Trustees of Churches in Ross Community Larder
Year Ended 31st March 2026

I report on the accounts for the year ended 31st March 2026 which comprise Statement of Financial Activities and Balance Sheet.

Respective responsibilities of trustees and examiner
The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

It is my responsibility to:

- Examine the accounts under Section 145 of the 2011 Act
- To follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- To state whether particular matters have come to my attention.

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

Independent examiner's statement
In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect, the requirements have not been met:

- To keep accounting records in accordance with Section 130 of the 2011 Act; and
- To prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

or

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

Mark Hayman ACA
Weston-under-Penyard
Herefordshire

Churches in Ross Community Larder
Statement of Financial Activities
Year Ending 31st March 2026

	Notes	**2025-26**	2024-25
INCOMING RESOURCES			
Voluntary Income	2	15,460	17,319
Other Income	3	-	
Total incoming resources		15,460	17,319
RESOURCES EXPENDED			
Food Costs		12,058	11,859
Vouchers and Gift Cards		3,438	3,943
Support Initiatives		-	-
Acts 435		-	340
Electricity and rent		1,800	2,250
Phone costs		201	172
Cleaning costs		-	225
Miscellaneous costs		1,192	1,097
Total Resources expended		18,689	19,886
NET INCOMING/(OUTGOING) RESOURCES		(3,229)	(2,567)
RECONCILIATION OF FUNDS			
Total funds brought forward		15,348	17,915
TOTAL FUNDS CARRIED FORWARD		12,119	15,348

Churches in Ross Community Larder
Balance Sheet
Year Ended 31st March 2026

	Notes	**2025-26**	2024-25
FIXED ASSETS			
Tangible assets	4	-	-
CURRENT ASSETS			
Debtors	5	-	-
Cash at Bank		12,119	15,348
CREDITORS			
Amounts falling due within 1 year	6	-	-
NET CURRENT ASSETS			
Total Assets less current liabilities		12,119	15,348
NET ASSETS		12,119	15,348
FUNDS			
Unrestricted funds		12,119	15,348
TOTAL FUNDS		12,119	15,348

The financial statements were approved by the Board of Trustees on 20th May 2026 and were
signed on its behalf by:

Margaret Mason - Trustee

Annie Fisher - Trustee

Churches in Ross Community Larder
Notes to the Financial Statements
Year Ended 31st March 2026

1. **ACCOUNTING POLICIES**

Accounting convention
The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources
All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income, and the amount can be quantified with reasonable accuracy.

Resources expended
Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
There were no fixed assets in the period of accounts, so no depreciation policy is required.

Taxation
The charity is exempt from tax on its charitable activities

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

2. VOLUNTARY INCOME

	2025-26	2024-25
	£	
Donations	15,460	17,319
Donated services and facilities	-	-
Total	15,460	17,319

3. OTHER INCOME

	2025-26	2024-25
	£	£
Deposit Account interest	-	-

4. TANGIBLE ASSETS

There were no fixed assets at the balance sheet date or during the period of accounts.

5. DEBTORS

There were no debtors at the balance sheet date or during the period of accounts.

6. CREDITORS

There were no creditors at the balance sheet date or during the period of accounts.