Charity registration number: 1201623

THE FRIENDLY FOOD CLUB

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

Edwards & Keeping

Chartered Accountants

THE FRIENDLY FOOD CLUB

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THE FRIENDLY FOOD CLUB

REFERENCE AND ADMINISTRATIVE DETAILS

Chairman	Christopher Balfe
Trustees	Iain Stevenson
	Graham Downs
	Jeremy Stein
	Victor Itsevhekhai Igbaifua
	Christopher Balfe
	Philippa Goodwin
Charity Registration Number	1201623
Principal Office	Townsend Community Centre Jewell Road Bournemouth BH8 0LT
Independent Examiner	Edwards and Keeping Limited Unity Chambers 34 High East Street Dorchester DT1 1HA

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities 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 charity and of the incoming resources and application of resources of the charity 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 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 charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 7 August 2026 and signed on its behalf by:

Christopher Balfe
Chairman and trustee

THE FRIENDLY FOOD CLUB

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE FRIENDLY FOOD CLUB

I report to the trustees on my examination of the accounts of The Friendly Food Club for the year ended 31 March 2026.

Responsibilities and basis of report

As the charity trustees of The Friendly Food Club 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 The Friendly Food Club'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 Friendly Food Club'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 Edwards and Keeping Limited, 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:

1. accounting records were not kept in respect of The Friendly Food Club as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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 in order to enable a proper understanding of the accounts to be reached.

Mrs S J Hough FCA
Edwards and Keeping Limited

Unity Chambers
34 High East Street
Dorchester
DT1 1HA

11 August 2026

THE FRIENDLY FOOD CLUB

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2026

	Note	Unrestricted funds £	Restricted funds £	Total 2026 £	Total 2025 £
Income and Endowments from:					
Donations and legacies	2	5,856	166,534	172,390	120,826
Charitable activities	3	1,148	81,262	82,410	113,237
Investment income	4	43	-	43	-
Total income		7,047	247,796	254,843	234,063
Expenditure on:					
Raising funds	5	(6,649)	(3,000)	(9,649)	-
Charitable activities	6	(64,039)	(196,208)	(260,247)	(233,070)
Total expenditure		(70,688)	(199,208)	(269,896)	(233,070)
Net (expenditure)/income		(63,641)	48,588	(15,053)	993
Gross transfers between funds		111,539	(111,539)	-	-
Net movement in funds		47,898	(62,951)	(15,053)	993
Reconciliation of funds					
Total funds brought forward		31,313	145,699	177,012	176,019
Total funds carried forward	17	79,211	82,748	161,959	177,012

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2025 is shown in note 17.

THE FRIENDLY FOOD CLUB

(REGISTRATION NUMBER: 1201623)
BALANCE SHEET AS AT 31 MARCH 2026

	Note	2026 £	2025 £
Fixed assets			
Intangible assets	12	3,600	-
Tangible assets	13	5,347	-
		8,947	-
Current assets			
Debtors	14	7,595	4,348
Cash at bank and in hand	15	206,860	206,338
		214,455	210,686
Creditors: Amounts falling due within one year	16	(61,443)	(33,674)
Net current assets		153,012	177,012
Net assets		161,959	177,012
Funds of the charity:			
Restricted income funds			
Restricted funds		82,748	145,699
Unrestricted income funds			
Unrestricted funds		79,211	31,313
Total funds	17	161,959	177,012

The financial statements on pages 4 to 15 were approved by the trustees, and authorised for issue on 7 August 2026 and signed on their behalf by:

Christopher Balfe
Chairman and trustee

1 Accounting policies

Statement of compliance
The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation
The Friendly Food Club meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) 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.

Going concern
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments
Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Expenditure
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset’s use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

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.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Amortisation

Amortisation is provided on intangible fixed assets so as to write off the cost, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Amortisation method and rate
Charity CRM System	20% reducing balance method

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Computer equipment	Straight line method at 33% per annum

Trade debtors

Trade debtors are amounts due for services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors
Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure
Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2026 £	Total 2025 £
Donations and legacies;				
Donations from individuals	4,506	-	4,506	3,112
Grants, including capital grants;				
Grants from organisations	1,350	166,534	167,884	117,714
	5,856	166,534	172,390	120,826

The comparative income from donations and legacies for 2025 comprised unrestricted funds of £5,362 and restricted funds of £115,464.

Income from donations and legacies does not include government grants (2025 £nil).

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2026 £	Total 2025 £
Income from charitable activities	1,148	81,262	82,410	113,237

The comparative income from charitable activities for 2025 comprised unrestricted funds of £33,960 and restricted funds of £79,277.

Included within income from charitable activities is government grants received of £52,892 (2025 £79,277)

4 Investment income

	Unrestricted funds General £	Total 2026 £	Total 2025 £
Interest receivable and similar income;			
Interest receivable on bank deposits	43	43	-

5 Expenditure on raising funds

a) Costs of generating donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2026 £	Total 2025 £
Grant fundraising costs	366	3,000	3,366	-
Staff cost allocation	6,283	-	6,283	-
	6,649	3,000	9,649	-

6 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2026 £	Total 2025 £
Direct costs					
Consultancy		-	3,547	3,547	7,200
Educational resource costs		-	11,970	11,970	-
Ingredients, materials and equipment		5,996	24,475	30,471	42,946
Laundry		-	265	265	215
Project management		-	831	831	-
Room hire		1,191	5,064	6,255	3,650
Staff costs	10	14,984	85,884	100,868	102,272
Subcontractor costs		12,995	244	13,239	5,989
Tutor costs		5,722	39,074	44,796	32,080
Volunteer expenses		575	1,581	2,156	4,917
Volunteer management		303	-	303	-
Support costs					
Advertising		4,624	3,455	8,079	49
Amortisation	12	900	-	900	-
Bank charges		100	-	100	95
Bank interest payable		60	-	60	-
Computer software and maintenance costs		2,822	9,646	12,468	11,893
Depreciation	13	-	2,673	2,673	-
Insurance		1,921	-	1,921	1,984
Legal and professional fees		649	-	649	35
Print, postage and stationery		799	454	1,253	1,525
Rent		1,348	1,500	2,848	1,627
Staff training		625	1,784	2,409	6,147
Sundry expenses		967	703	1,670	2,048
Telephone		262	1,082	1,344	1,254
Trade subscriptions		746	124	870	-
Travelling		1,971	1,852	3,823	5,985
Trustee expenses		230	-	230	103
Governance costs					
Independent Examiner's remuneration	7	4,249	-	4,249	1,056

	Note	Unrestricted funds General £	Restricted funds £	Total 2026 £	Total 2025 £
		64,039	196,208	260,247	233,070

7 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2026 £	Total 2025 £
Independent examiner fees			
Examination of the financial statements	500	500	540
Other fees paid to examiners	3,749	3,749	516
	4,249	4,249	1,056

All comparative governance costs in 2025 related to unrestricted funds.

8 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2026 £
Depreciation of fixed assets	2,673
Amortisation	900

9 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

Iain Stevenson
£53 (2025: £62) of expenses were reimbursed to Iain Stevenson during the year.

Victor Itsevhekhai Igbaifua
£13 (2025: £Nil) of expenses were reimbursed to Victor Itsevhekhai Igbaifua during the year.

Sarah Rouse
£163 (2025: £41) of expenses were reimbursed to Sarah Rouse during the year.

10 Staff costs

The aggregate payroll costs were as follows:

	2026 £	2025 £
Staff costs during the year were:		
Wages and salaries (allocated to raising funds)	6,283	-
Wages and salaries	101,932	92,575
Social security costs	638	3,786
Pension costs	(1,702)	5,911
	107,151	102,272

All staff costs were treated as charitable expenditure, apart from the £6,283 noted above which has been allocated to expenditure on raising funds.

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2026 No	2025 No
Average number of employees	5	5

No employee received emoluments of more than £60,000 during the year

Mrs Guilmant-Cush is the CEO of the charity and manages day to day operations. Mrs Guilmant-Cush received a gross salary of £35,671 (2025 £34,632), with employer pension contributions of £883 (2025 £852). During the year mileage expenses of £1,357 were reimbursed (2025 £952).

11 Independent examiner's remuneration

	2026 £	2025 £
Examination of the financial statements	500	540
Other fees to examiners		
All other services	3,749	516

12 Intangible fixed assets

	Charity CRM System £	Total £
Cost		
Additions	4,500	4,500
At 31 March 2026	4,500	4,500
Amortisation		
Charge for the year	900	900
At 31 March 2026	900	900
Net book value		
At 31 March 2026	3,600	3,600

13 Tangible fixed assets

	Computer Equipment £	Total £
Cost		
Additions	8,020	8,020
At 31 March 2026	8,020	8,020
Depreciation		
Charge for the year	2,673	2,673
At 31 March 2026	2,673	2,673
Net book value		
At 31 March 2026	5,347	5,347

14 Debtors

	2026 £	2025 £
Trade debtors	5,391	-
Prepayments	1,859	4,348
Accrued income	345	-
	7,595	4,348

15 Cash and cash equivalents

	2026 £	2025 £
Cash at bank	206,860	206,338

16 Creditors: amounts falling due within one year

	2026 £	2025 £
Other taxation and social security	2,434	4,925
Other creditors	85	-
Accruals	2,250	-
Deferred income	56,674	28,749
	61,443	33,674

17 Funds

	Balance at 1 April 2025 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2026 £
Unrestricted funds	31,313	7,047	(70,688)	111,539	79,211
Restricted funds	145,699	247,796	(199,208)	(111,539)	82,748
Total funds	177,012	254,843	(269,896)	-	161,959

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
Unrestricted funds	13,035	39,322	(21,044)	31,313
Restricted funds	162,984	194,741	(212,026)	145,699
Total funds	176,019	234,063	(233,070)	177,012

During the preparation of the 2025/26 financial statements, it was identified that an adjustment was needed to refect the use of restricted funds in earlier years. As a result, an adjustment of £111,539 has been processed to transfer funds from restricted reserves to unrestricted reserves.

At 31 March 2026 restricted funds comprised:

- The National Lottery Community Fund £37,183
- Get Dorset Cooking £11,817
- Weymouth Engagement £9,825
- Weymouth Early Years £8,700
- BCP Council £6,886
- Dorset Blind £4,130
- Swanage Engagement £3,355
- Weymouth and Portland Cost of Living £852

18 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2026 £
Intangible fixed assets	3,600	-	3,600
Tangible fixed assets	-	5,347	5,347
Current assets	77,861	136,594	214,455
Current liabilities	(2,250)	(59,193)	(61,443)
Total net assets	79,211	82,748	161,959

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2025 £
Current assets	31,313	179,373	210,686
Current liabilities	-	(33,674)	(33,674)
Total net assets	31,313	145,699	177,012

19 Related party transactions

The only related party transactions during the year were the reimbursement of expenses incurred by trustees in the course of carrying out their duties. Details of these reimbursements are disclosed in Note 9.