C.S.Cafe

Charitable Incorporated Organisation

Annual Accounts and Trustees' Report

For the year ending 31st December 2025

Charity Number: 1207220

C.S.Cafe

Charity Number: 1207220

Trustees' report and financial statements for the year ended 31 December 2025

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Administrative & Legal Information for Year Ended 31st December 2025

Charity number: 1207220 is registered with the Charity Commission of England & Wales.

Address	Parkside Pavilion Vectis Road East Cowes Isle of Wight PO32 6RL	
Trustees	Harriet Milne Marie Knight Mark Collins	Chair (Resigned 13/11/2025)
Lead Volunteer	Jane Allchorn	
Independent Bookkeeper	Tracie Wilson MICB, AATQB, PM Dip Ms Friday Accountancy Services Ltd Onward Business Hub College Close Sandown Isle of Wight PO36 8EB	
Independent Examiner	Samantha Vine FMAAT Samantha Vine Accountancy Services Ltd 68 Park Road Ryde Isle of Wight PO33 2JU	
Banking	Nat West 107 St James' Square Newport PO30 1XH	

Charity Name: CS Café

Registration number: 1207220

Objectives and Activities

Our objectives and aims are to relieve financial hardship among people living or working in East Cowes and the bordering areas. We do this by providing goods/services which they could not otherwise afford through lack of means.

To act as a resource for young people by providing advice and assistance and organising programmes of physical, educational and other activities as a means of:

- 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.
- advancing in education
- relieving unemployment
- providing recreational and leisure time activities in the interests of social welfare for people living in the area benefit who have need by reason of their youth, age, infirmity or disability, poverty or social economic circumstances with a view to improving the conditions of life of such people.

The summary of the main activities that the charity has achieved in relation to the above in our second year is as follows:

1) We have continued to provide the food pantry to all who require our support. Sadly, the council funding has finished, and we are actively looking for alternate funding. We decided at the last trustee meeting that is important to have free food for people who are in crisis. We are still using the funding wisely and I believe we will be able to keep the pantry running until autumn.

2) We continue to support 'No Barriers', which is a service from the IOW council. They encourage people with mental health needs and learning disabilities. We have 2 people who are gaining confidence, speaking to people who they wouldn't usually do. They are gaining more skills than they had before. They are helping us in the office and in groups.

3) We continue to run weekly groups for older people to help them from feeling lonely and isolated. These groups are on every week: Tuesday is Mental Wellness Support. Wednesday is Crafty Knit & Natter and Thursday is the games group. They are all well attended, and the groups run at the same time as the food pantry. They are still making friendships outside of the groups, which is lovely to see. We also run 4 weekly support groups, and they are: Monday afternoon - Bereavement support, we gently talk about our loved ones that we've lost and talk about how we are coping. This is quite an established group, and we welcome others to join us. We have been able to put on a group called Xtra support. Xtra support is for those who feel their wellbeing is being threatened. It could be due to experiencing domestic abuse, self-harm, suicidal thoughts or anything else that threatens their well-being.

4) We also put on a family bingo session, this helps everyone with mathematics, it's a fun way to have family time and is a little fundraiser each month for the charity. We always ask the children/young people if they would like to have a go at being the bingo caller. Trying it increases confidence for many people of different ages.

5) We continue to receive donated items that help us to raise money for the work we do. We sell at a cheap price, or we use it for the tombola or raffle prizes – this is good for people who are struggling and a great way to raise funds. As we have little storage, we take any goods we can't sell to Ability Dogs for the young.

We have put a grant application to Island Roads foundation to repair the floor in the kitchen and toilets. It is leaning and the beams underneath need to be replaced. As the pantry comes to an end, we are looking to increase cooking by encouraging our community to join us in one pot cooking and batch cooking demos.

The total number of grants for the 2025, financial year total: £48,167.43. The council grants are the largest amount of £42,727.43. We were very grateful to receive donations totalling £13,673 during the year.

SNG are supporting people who live in the East Cowes area with 6 weeks' free pantry shops. We now have £700 remaining. Several fundraising events have been successful this year, the community have really helped to boost funds.

With the work we have delivered over this period (pantry and groups), we have supported a total of 5,051 people.

Trustees' confirmation of this annual report.

Dated 25.06.2026

Jane Allchorn	Lead volunteer
Harriet Milnes	Trustee – Chair
Janette Brookes	Trustee (Appointed 20/01/2026)
Marie Knight	Trustee
Muriel Miller	Trustee (Appointed 02/02/2026)

Charity Number: 1207220

Financial Statements for Year Ending 31st December 2025

Bookkeeper's Statement

I have prepared the financial statements on pages 1 to 10 for the year ended 31 December 2025 from the accounting records of C.S.Cafe

Name: Tracie Wilson Signature: Date: 23/07/2026
MICB, AATQB, PMDip

Ms Friday Accountancy Services Ltd

Independent Examiner's Report

I report on the financial statements of C.S.Cafe, charity number 1207220, for the year ended 31 December 2025 which are set out on pages 5 to 10.

Responsibilities and basis of report

As the Charity's Trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 144 of the Charities Act 2011 ("the Act") does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 156 of the Act, whether particular matters have come to my attention.

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's statement

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

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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.

Signed by the Independent Examiner: Samantha Vine **ate:** 1 September 2026

Samantha Vine FMAAT

Samantha Vine Accountancy Services Ltd
68 Park Road
Ryde
Isle of Wight
PO33 2JU

Charity Number: 1207220

For the year ended 31st December 2025

From 1st January to 31st December 2025

Statements of Financial Activities
Section A - Receipts & Payments

	Note	Unrestricted General Fund 2025	Designated Funds 2025	Restricted Funds 2025	Total Funds 2025	Last Year Total 2024
Receipts / Incoming Resources		£	£	£	£	£
Donations	3 & 4	12,783.00	890.00	-	**13,673.00**	10,135.74
Grants	3 & 5	5,440.00	-	42,727.43	**48,167.43**	59,965.72
Fundraising	3	9,663.43	-	-	**9,663.43**	5,166.44
Income Earnt from Main Activities	4	606.00	14,997.40	-	**15,603.40**	13,060.36
Total receipts		**28,492.43**	**15,887.40**	**42,727.43**	**87,107.26**	88,328.26
Expenditure on						
Charitable Activities	3 to 5	578.45	525.99	20,584.47	**21,688.91**	38,913.13
Fundraising	3	242.72	-	-	**242.72**	99.71
Support Costs	3 to 5	12,155.52	21,910.29	1,504.07	**35,569.88**	18,096.91
Total payments		**12,976.69**	**22,436.28**	**22,088.54**	**57,501.51**	57,109.75
NET of Receipts less Payments		**15,515.74**	**-6,548.88**	**20,638.89**	**29,605.75**	31,218.51
Cash funds donated from C.S café community group on registration as a CIO in February 2024.						12,335.36
Cash Funds B/Fwd. on 1st January 2025		**19,512.06**	**3,389.00**	**20,652.81**	**43,553.87**	43,553.87
TRANSFERS between funds		**-**	**-**	**-**	**-**	-
Cash Funds C/fwd. as 31st December 2025		**35,027.80**	**-3,159.88**	**41,291.70**	**73,159.62**	43,553.87

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

For the year ended 31st December 2025

For the period 1st January to 31st December 2025

STATEMENT OF ASSETS AND LIABILITIES

Cash at bank and in hand	Note	**Unrestricted**	**Designated**	**Restricted**	**Total Funds 2025**	Prior Year 2024
Bank current accounts**		31,844.71	211.32	52,457.61	**84,513.64**	43,042.36
Petty Cash		23.21	-	-	**23.21**	98.74
Total cash at Bank and in hand	2.5	**31,867.92**	**211.32**	**52,457.61**	**84,536.85**	43,141.10
Plus other assets		-	-	-	**-**	*444.48
Less liabilities						
PAYE (paid 15/01/2026)		-	-106.60	-	**-106.60**	-
Nest Pension (paid 08/01/2026)		-	-104.72	-	**-104.72**	-31.71
Overpayment of IWC Grant (Repaid 22/01/2026)		-	-	-11,165.91	**-11,165.91**	-
		0	**-211.32**	**-11,165.91**	**-11,377.23**	412.77
Total Funds		**31,867.92**	**0.00**	**41,291.70**	**73,159.62**	43,553.87

* Other assets for prior year 2024, was a credit on account with HMRC for overpaid PAYE, which was cleared during 2025.

** Restricted funds allocated across the bank account include the IOW grant overpayment liability.

Approved by the Trustees

Signed by …..... Date:

Print Name:

Signed by …..... Date:

Print Name:

Financial Statements Year Ending 31st December 2025 - Notes to the Accounts

1 General administrative information

C.S.Cafe present the financial statements as a Charitable Incorporated Organisation, for the period from the 1st January 2025 to the 31st December 2025.

C.S.Cafe is a Charitable Incorporated Organisation in England & Wales with the registration number 1207220. The registered office is Parkside Pavillion, Vectis Road, East Cowes, Isle of wight, PO32 6RL.

The Charity's principal objectives are the prevention and relief of poverty, supporting children, young people, families, elderly, bereaved and people with disabilities.

2 Accounting policies

2.1 Basis of Accounting

The financial statements have been prepared in accordance with the Charities Act 2011 Section 133, using the Receipts and Payments basis available to small charities.

2.2 Fund Accounting

General unrestricted funds represent income which is available for the furtherance of it's charitable objectives.

Designated funds represent amounts which have been put aside out of unrestricted funds to meet specific purposes. At the discretion of the Trustees, they can be transferred back into general funds.

Restricted funds represent income which is allocated by the donor for specific purposes, as the terms of the grant, or donation, or bequest. These are explained in more detail within the Trustees' report and on page 10 of the financial statements.

2.3 Incoming Resources

All voluntary giving is included in the financial statements for the period in which it is received.

All other income is generally recognised when it is receivable.

Taxation

The Charity is potentially exempt from taxation in respect of income to the extent that such income and gains are applied exclusively to charitable purposes. No provision for taxation has been made in these financial statements.

2.4 Resources Expended

Resources expended are recognised in the period to which they incurred and include any attributable VAT, which cannot be recovered. They are allocated to the particular activity to which they relate.

As most of the management and activity of the charity is carried out by volunteers, this intangible cost is not included within the financial statements as this voluntary contribution to the charity is incalculable.

2.5 Cash at Bank and in Hand

Monies are not held in segregated accounts, but for the sake of this financial statement the total of each account is allocated appropriately over the various funds.

Financial Statements Year Ending 31st December 2025 - Notes to the Accounts

3 General Fund Statement for Year Ended 31st December 2025

Unrestricted Funds that may be used by the charity for any of it's ordinary purposes.

Further Analysis of Receipts and Payments	**General Fund Receipts 2025**	Prior Year 2024
Receipts		
CAF Donations	720.00	1,530.00
Donations Monthly (Gift Aid)	252.00	2,097.00
Donations (Individual)	1,630.00	3,396.38
Donations from Organisations	9,371.00	2,294.18
Donations Monthly (Non Gift Aid)	810.00	454.00
IOW Community Grant (Not Restricted)	-	15,956.61
East Cowes Town Council Grant	940.00	-
HIWCF Grant	1,500.00	-
Sovereign Housing Grant	3,000.00	-
Wight Aid Grant	-	500.00
Total Donations & Grants	**18,223.00**	26,228.17
Fundraising		
Income from sales of donated books/clothing etc.	4,020.17	2,509.26
Wingo Bingo & Fundraising Events	5,643.26	2,657.18
Total Fundraising	**9,663.43**	5,166.44
Other income		
Hall Hire	570.00	-
Sales	36.00	-
	606.00	0.00
Total Receipts	**28,492.43**	31,394.61

Expenditures	**General Fund Payments 2025**	
Cost of Charitable Activities		
Cafe expenses	172.55	142.35
Cooking workshops and Bereavement Sessions	-	3,762.80
Grant Equipment - Soup Makers etc.	-	7,894.80
Sessional Project Workers - Various sessions	405.90	1,008.07
Fundraising Costs	242.72	99.71
	821.17	12,907.73
Admin & General Support Costs		
Admin & Support Costs	-	4.60
Cleaning	92.70	-
Computer/Software	223.20	98.40
External Admin Support	369.00	-
Insurance	1,363.58	-
Rent	1,850.00	-
Stationery, Postage and Printing	473.31	99.22
Volunteer Expenses	628.90	-
	5,000.69	202.22
Governance		
Legal compliance (DBS Check)	-	21.00
Bookkeeping & Accountancy	2,379.50	1,119.75
	2,379.50	1,140.75
Resources Expended		
Advertising/Project Promotion	1,378.50	1,286.93
Equipment Expensed	2,679.59	1,040.37
Membership/Subscriptions	130.00	120.00
Repairs & Renewals	306.42	118.70
Travel Expenses	3.00	-
Volunteer Mileage	277.82	-
	4,775.33	2,566.00
Total Payments	**12,976.69**	16,816.70

3 cont. General Fund Statement

General Fund	Balance B/Fwd.	Receipts in year	Expenditure in year	Fund Transfer	Balance c/fwd.	Prior Year 2024
Monies transferred from C.S.Cafe Community Group on CIO registration (Prior Year 2024)	-	-	-	-	-	4,934.15
Fund Balance B/F at 01/01/2025	19,512.06					
Receipts		28,492.43				31,394.61
Payments			12,976.69			16,816.70
General Fund Total	**19,512.06**	**28,492.43**	**12,976.69**	**0.00**	**35,027.80**	19,512.06

4 Designated Fund Statement for Year Ended 31st December 2025

Designated Funds represent unrestricted funds set aside for specific designated purposes, at the discretion of the trustees they can be transferred back into general funds. These funds represent income and expenditure on running group activities and the community pantry. When a loss has occurred on a designated fund during the year, liabilities/expenditures are met from the General fund.

Receipts and Payments for the year ended 2025, Designated Fund's

			Designated Funds	
Groups Designated			**Groups 2025 Income**	Prior Year 2024
Receipts				
Donations from Organisations			-	200.00
Income from Group Members (Activities)			**2,576.38**	1,024.79
				1,224.79
Expenditures	**Expenses**			
Group Activities Expenditure	**525.99**			161.20
Groups - Net Income / Fund Balance to C/F			**2,050.39**	1,063.59
Pantry Designated				
Receipts			**Pantry 2025 Income**	
Donations (Individual)			-	164.18
Donations from Organisations			890.00	-
Pantry Membership £5 per week			11,491.02	9,615.57
Wonde Vouchers Redeemed			930.00	2,420.00
			13,311.02	12,199.75
Expenditures	**Expenses**			
Pantry Food Expenditure - Other grants	-			1,500.00
Card Fees (Square)	0.34			0.50
Pension (Employer Cost)	279.92			127.48
Staff Wages	19,985.30			6,663.00
Membership/Subscriptions	1,644.73			1,583.36
	21,910.29			9,874.34
Pantry - Net Income / Fund Balance to C/F			**-8,599.27**	2,325.41

Designated Fund Statement	Balance B/Fwd.	Receipts in year	Payments in year	Fund Transfer	Balance c/fwd.	Prior Year 2024
Groups Fund Balance B/F at 01/01/2025	1,063.59					
Pantry Fund Balance B/F at 01/01/2025	2,325.41					
Groups - Receipts		2,576.38				1,224.79
Groups - Expenditures			525.99		**3,113.98**	-161.20
Pantry - Receipts		13,311.02				12,199.75
Pantry - Expenditures			21,910.29		**-6,273.86**	-9,874.34
Designated Fund Total	**3,389.00**	**15,887.40**	**22,436.28**	**0.00**	**-3,159.88**	3,389.00

Financial Statements Year Ending 31st December 2025 - Notes to the Accounts

5 Restricted Fund Statement for Year Ended 31st December 2025

Restricted Funds represent income which may be expended only on those restricted objects provided in the terms of a trust, bequest, or donations and grants received or invited for a specific purpose. These funds can only be spent on the specific purpose for which they were given. Any balance remaining unspent must be carried forward as a balance on that fund for future expenditure on that specific purpose, or returned; it cannot be absorbed into general funds.

C.S.Cafe received funding from the Isle of Wight Council towards food costs for the Community Pantry, to provide household support during 2025, this was the only restricted Grant. Grants received from HIWCF & Sovereign were for general use in 2025, and included in the General Fund income (Page 8).

Grants	Balance b/fwd.	Receipts in year £	Payments in year £	Fund Transfer	Balance c/fwd.	Prior Year 2024
Monies transferred from C.S.Cafe Community Group on CIO registration 2024.	-	-	-	-	-	7,401.21
HIWCF Grant	-	-	-	-	-	6,702.11
HIWCF Grant Staff wages	-	-	-	-	-	4,500.00
HIWCF Grant - Pantry Food Expenditure	-	-	-	-	-	2,202.11
Sovereign Housing	-	-	-	-	-	2,535.00
Sovereign Housing Grant - Sessional Project workers	-	-	-	-	-	2,535.00
Restricted Funds 2025 - Pantry						
Pantry Fund (Restricted) Balance B/F at 01/01/2025	20,652.81					
IOW Council Household Support for Community Pantry.		42,727.43				34,272.00
IOW Council Household Support Grant - Pantry Food			20,584.47			19,706.80
IOW Council Household Support Grant - Staff wages			1,504.07			1,313.60
Totals for Restricted Funds	**20,652.81**	**42,727.43**	**22,088.54**	**0.00**	**41,291.70**	20,652.81

Statement of funds - 2025	Brought forward 01/01/2025	Income 2025	Expenditure 2025	Fund Transfer	Carried Forward 31/12/2025	Prior Year 2024
Unrestricted Funds	**£**	**£**	**£**	**£**	**£**	
General	**19,512.06**	**28,492.43**	**12,976.69**	-	**35,027.80**	19,512.06
Designated Funds						
Group Activities	1,063.59	2,576.38	525.99		3,113.98	1,063.59
Pantry (D)	2,325.41	13,311.02	21,910.29		-6,273.86	2,325.41
	3,389.00	**15,887.40**	**22,436.28**	-	**-3,159.88**	3,389.00
Total Unrestricted Funds	**22,901.06**	**44,379.83**	**35,412.97**	-	**31,867.92**	22,901.06
Restricted Funds						
Pantry (R) Grants	**20,652.81**	**42,727.43**	**22,088.54**	-	**41,291.70**	20,652.81
Total Charity Funds	**43,553.87**	**87,107.26**	**57,501.51**	**0.00**	**73,159.62**	43,553.87