Company Registration Number: SC368059

WHITBURN AND DISTRICT COMMUNITY DEVELOPMENT TRUST

(A Company Limited by Guarantee and Not Having a Share Capital)

DIRECTORS' REPORT/TRUSTEES ANNUAL REPORT AND FINANCIAL STATEMENTS

For the year ended 31 October 2023

Charity number: SC041122

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CONTENTS

	Page
Reference and Administrative Information	1
Chairperson's Report	2 - 3
Directors'/Trustees Report	4 - 15
Independent Examiner's Report	16
Statement of Financial Activities (Incorporating Income & Expenditure A/C)	17
Balance Sheet	18
Notes to the Financial Statements	19 - 27

REFERENCE AND ADMINISTRATIVE INFORMATION

Registered Charity Name
Whitburn and District Community Development Trust

Charity Number
SC041122

Company Registration Number
SC368059

Registered Office
61 West Main Street
Whitburn
Bathgate
West Lothian
EH47 0QD

Directors/Trustees
John Devlin
Bernard James Murphy
Lesley Ann Muirhead (resigned 18 October 2023)
Alan Cunningham (resigned 31 March 2024)
Graham Baxter
Angela Jane Hay
Charlotte McCamley Renwick
Catherine Tweedie (appointed 18 October 2023)

Secretary
Lesley Ann Muirhead (resigned 18 October 2023)
Angela Jane Hay (appointed 18 October 2023)

Independent Examiner
Brian Maloney, FCCA
15A West End
West Calder
EH55 8EH

Bankers
Unity Trust Bank plc
Nine Brindleyplace
Birmingham
B1 2HB

CHAIRPERSON'S REPORT

I am pleased to report on Whitburn and District Community Development Trust's fourteenth year of operation.

It has been a year of challenges, none more so than for so many within our community who continue to be disproportionately impacted by a cost of living crisis which followed directly on from the pandemic. A cost of living crisis where inflation on everyday essentials remains stubbornly high, compounding the issues of both food and energy insecurity and poverty which is being experienced by so many. Child poverty is particularly acute, unemployment levels are significantly higher than in other communities, and low paid work and under-employment are also key factors in income based poverty.

To help tackle and alleviate these challenges within our community we continue to focus on the delivery of our work plan. The work plan is designed to help address the social, economic and health related challenges experienced throughout our community, and is delivered from three dedicated facilities, our Community Support Hub, Community Fridge/Larder and Community Garden.

Our Community Support Hub provides a free at point of delivery Information and Support Service from a local non-clinical community setting, providing support in a comfortable and familiar environment, eliminating travel costs and psychological barriers. We also offer free Welfare and Benefit Advice delivered by our Citizens Advice Bureau West Lothian Financial Advisor colleague who is based in our hub.

Whilst our Community Fridge/Larder (CFL) was created with an initial aim of tackling food insecurity within our community whilst addressing the issue of food waste through businesses donating food which was destined for landfill, this facility has developed into much more. Financial challenges put low income households most at risk with increased living costs meaning many households cutting back on essentials which leads to a fall in living standards, affecting both physical and mental health. Our CFL continues to be a lifeline to so many as evidenced by the continuing increase in registrations and footfall.

We continue to develop our Community Garden and have seen an increase in produce from our food growing area which we supply to our CFL. This food supply will continue to increase in the coming years. Whilst our garden offers the opportunity for volunteering the recruitment of volunteers remains challenging even although a community garden has been a long held aspiration of the community. To help meet these aspirations we have secured funding to recruit a Community Garden Coordinator on an 18 month fixed term contract in 2024. This will not only add organisational capacity through increasing our current opening hours but also bring new skills, knowledge and enthusiasm to this activity.

These strands of services are structured to complement one another and to enable the opportunity for signposting and referral between them and to partner agencies where required.

More detail on all the activities delivered from both within and outwith our three dedicated facilities are covered later in the report.

We are pleased to report on this progress to date but acknowledge that more requires to be done. We remain committed to strengthen our organisation in order to improve community capacity and cohesion and broaden our service provision within our community. As the town's community anchor organisation we take much confidence from our ability and

capability to address and respond to the challenges and changing needs faced by both our organisation and our community.

All of this designed to be mindful of the five high level aims of our organisation, which are:

- to create effective means for Whitburn and District residents, groups, agencies and businesses to communicate and work effectively together;
- to increase support and facilities for children and young people, with a particular focus on those who are not involved in youth facilities, in work or education or are at the risk of involvement in crime and addictions;
- to encourage the town's community spirit and build pride in an attractive environment and thriving town;
- to increase opportunities for employment, training, money advice and access to local facilities for low income households;
- to build a strong, representative Community Development Trust that residents from all areas and age groups feel they have a stake in and confidence in.

Funding for third sector organisations remains challenging particularly in the current economic climate. We continue to strive to exceed the measured outcomes agreed with our current grant funders and to explore new grant funding opportunities and new income generating activities. Whilst our Income for the reporting year is considerably higher than the previous year we remain mindful that funding periods may differ from year to year.

Whilst we have always adopted and implemented the principles of the real Living Wage we sought and were granted formal accreditation in April 2023. We were also granted Zero Hours Justice accreditation in August 2023.

Our Directors and our Community Development Worker (CDW) remain active members on a variety of groups operating within our community. We chair, and are responsible for the financial governance of, the Whitburn Armistice Parade Group, a sub-group of our organisation. We are active members of, and provide a financial governance service to, the Friends of Polkemmet Group. Our CDW is Treasurer of Whitburn Gala Day Committee. One Director is our representative as area organiser for the annual Poppyscotland Poppy Appeal while another Director is a Pioneer with the Coop.

One of the founder members of the organisation, Lesley Ann Muirhead, resigned during the reporting year. Lesley Ann was Company Secretary from November 2009 and a Director from August 2010 and I wish to formally thank her for her invaluable contribution to our organisation throughout the years. We are pleased to appoint our Director, Angela Jane Hay, as Company Secretary, and to recruit a new Director to retain a complement of 7 Directors.

On behalf of my Board, I wish to record our grateful appreciation to all who supported our organisation throughout the year:

- to all our funders for their financial support;
- to our wonderful staff members and volunteers for their invaluable contribution, going above and beyond;
- to all organisations, businesses, and individuals for their financial and in kind support, their gestures of kindness and generous expressions of support; and
- to all our partners, organisations and individuals, for all their support and assistance.



John Devlin
Chairperson

DIRECTORS'/TRUSTEES REPORT

The Directors have pleasure in presenting the Annual Report and Financial Statements of Whitburn and District Community Development Trust (WCDT) for the year ended 31 October 2023.

For the purposes of charity law, the Directors are Trustees of the charity.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: 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).

Directors/Trustees

The following Directors/Trustees have held office during the period:

John Devlin
Bernard James Murphy
Lesley Ann Muirhead (resigned 18 October 2023)
Alan Cunningham
Graham Baxter
Angela Jane Hay
Charlotte McCamley Renwick
Catherine Tweedie (appointed 18 October 2023)

Directors Interests

The Directors hold no share capital as the company is limited by guarantee.

Governing Document

The organisation is a charitable company limited by guarantee which was incorporated on 5 November 2009 and became a registered charity on 15 December 2009. The company was established under a Memorandum and Articles of Association which determined the objects, structures and powers of the organisation and is governed under its Articles of Association.

Principal Objectives

The principal objectives of the organisation is the promotion for the public benefit or regeneration in areas of social and economic deprivation within Whitburn and District, by which means are further detailed at Article 3 of the Articles of Association.

Background

The organisation was established following a community consultation, in late 2008, with organisations and residents to determine if there was sufficient interest to start a Community Development Trust within Whitburn and District. Following two well attended community meetings, a steering group was formed to prepare a memorandum and articles of association and an action plan which included registering the organisation as a limited company and a charity. Once established, the steering group organised an Inaugural Meeting in April 2010 to which the whole community were cordially invited and membership

sought. Membership is open to any individual aged 16 or over who has his/her main residence or who is employed or in full time education within the Whitburn and District area.

In 2011 our organisation was offered the opportunity to assume the governance and administration responsibilities of Whitburn Older People's Partnership (WOPP) which, following the completion of a due diligence process, the Board of Directors agreed to accept. In addition to becoming actively involved with WOPP, this also provided the opportunity to deliver a base from which we could operate.

Initially our focus was for the provision of services to benefit the local community, with a particular emphasis on those over the age of 55. We then decided to evolve the organisation by broadening the scope of the services available and making them accessible to the whole community. To achieve this, we established a volunteer-led hub in 2013 which we further developed the following year and in July 2014 we established our much wider scoped Community Information and Support Service (CISS). We then successfully developed our CISS into a Community Support Hub (CSH).

In spring 2018 we employed a Community Development Worker (CDW), initially on a 16 month contract, with the aim of increasing the capacity of both our own and other voluntary organisations within our community. In 2019, and in subsequent years, we secured new funding allowing our CDW to build on the successful work delivered in developing organisational and community capacity. This development continues and proved of paramount importance to our organisation's response to the impact of the pandemic and the resulting challenges faced by our community, which were exacerbated by the most recent cost of living crisis.

In February 2020 we established a Community Fridge/Larder (CFL) within our CSH. Commencing on a small scale basis, our initial aim was to tackle food insecurity within our community whilst addressing this issue of food waste through businesses donating food that was destined for landfill. At the time we never imagined how dramatically we would grow the facility in the months following.

The pandemic had a catastrophic impact on our community which will sadly continue for the foreseeable future. Families already living in poverty, and families already struggling day to day, are experiencing additional pressures which threatens their access to basic necessities, and are seeing their lives pushed to the brink of crisis.

Our immediate response to the pandemic was to double the capacity of our CFL which, along with purchasing additional shelving, included the purchase of an upright display freezer to complement our upright display fridge. We were able to do this within our CSH as, in line with Government Guidance, we had paused our face to face advice, information and support service. As well as delivering the drop-in facility, we delivered food parcels to those who for whatever reason were unable to visit, and also established a meal delivery service for vulnerable residents.

Faced with issues of space limitation, service resumption, and social distance protocols, in the summer of 2020 we relocated our CFL to a like unit 2 doors away. This not only allowed for a controlled resumption of our advice, information and support service from our CSH but also ensured a safer environment for our staff, volunteers and service users in both facilities. Recognising a continuing and growing need within the community, we then doubled the capacity of the CFL for a second time.

In July 2020 we recruited a part time Community Fridge Coordinator (CFC). The role coordinates the operation of the CFL to successfully cut food waste, build stronger bonds

within the community and provide people with access to nutritious food. The appointment also allowed to free up our CDW to concentrate on the delivery of other funded projects and to continue to address the identified gaps within our community, mindful of Government Guidance at that time.

We established our Community Garden in 2021 initially concentrating on its infrastructure with the complete area fenced and gated, mains power and water supply installed, pathways established, and raised beds built. The development has continued with a polytunnel erected, more raised beds built and the planting and harvesting of vegetables, which has ensured a supply of some fresh produce to our Community Fridge/Larder.

Organisational Structures and Decision Making

Article 53 states that the maximum number of Directors shall be 10 (ten), of whom no more than 8 (eight) shall be Member Directors and no more than 2 (two) shall be Co-opted Directors. The Board of Directors is the governing body and is responsible for the overall governance of the organisation. The Board of Directors is solely responsible for all decisions regarding strategy and direction. The Board regularly consults with the membership.

Induction and Training of Directors

The Board of Directors have attended training events on the responsibilities of Directors of limited companies and charity Trustees and also on policies and procedures, employers responsibilities and HR, and grant funding. The organisation also benefits from the Directors' own life and professional experiences.

Risk Management

In acknowledging its responsibilities on the matter of risk management, the Board of Directors carry out a continuous evaluation in relation to the organisation's activities and requirements and ensure that necessary actions are carried out to minimise any risk.

Operational Facilities

Our Community Support Hub operates from 61 West Main Street, Whitburn, EH47 0QD and our Community Fridge/Larder operates from 57 West Main Street, Whitburn, EH47 0QD. Our Community Garden is located in an area of land just off Manse Road, Whitburn, EH47 8EZ and is adjacent to Whitburn Community Education Centre.

Staff

Our staff complement is normally five members of staff; a full time Community Development Worker, a part time Administrative Assistant, a part time Community Fridge Coordinator and 2 part time Cleaners. During the reporting year we had one additional member of staff, a part time Community Fridge Coordinator to cover Maternity Leave (to end May 2023).
No employees are paid less than the real Living Wage.
All other participants within the organisation are unpaid volunteers.
Article 53 states that no Director may serve as an employee (full time or part time) of the company, and no Director may be given any remuneration by the company for carrying out his/her duties as a Director.

Activities

Our focus remains the successful delivery of the principal objectives of the organisation.

The key planned objectives of the organisation for 2023 were to:

- continue to develop the capacity of the organisation, to build the skills of existing Board members, to provide a platform for the organisation's activities and projects over the coming years, to identify any additional skills required, and, the ongoing development of a Board Development Plan,
- continue to develop the financial foundation of the organisation to ensure greater overall sustainability,
- continue to develop our service provision from our community support hub to help alleviate the significant economic challenges and pressures facing our community,
- continue to develop our service provision from our community fridge to help address the issues of food poverty and food insecurity within the community and reduce food waste going direct to landfill,
- continue to develop our community garden,
- continue to build and expand the volunteering capacity of the organisation to ensure the development, delivery and sustainability of our projects and activities within our community,
- continue to build community capacity through providing projects and activities which are free and available to all, and
- continue to consult with and develop positive relationships and work closely with a broad range of partners, including local community organisations and key services supplied by our local authority.

Activities during the reporting year are detailed below. The Board of Directors acknowledge that all objectives require to be addressed on a continuing basis.

Whitburn Armistice Parade Group

Following the news that Whitburn British Legion Club was closing and would not be organising the 2011 Armistice Day Parade and Ceremony, the Whitburn Armistice Parade Group (WAPG) was formed in early October that year. With the participation of organisations in the town, particularly our uniformed organisations, and individuals, WAPG ensured that a successful event went ahead in Whitburn to honour the memory of our brave servicemen and servicewomen who lost their lives in the line of duty. Since then it has been able to establish itself to ensure the security of future ceremonies.

WAPG is now a sub-group of our organisation, whilst we, in addition to holding the position of Chairperson and being an active group member, are responsible for its financial governance.

We wish to acknowledge the continuing support received from Lodge Polkemmet No. 927 for their in-kind donation by providing their facilities and refreshments following the event.

This activity is supported by:
a number of small donations of less than £10 from various local organisations and individuals.

Community Support Hub

Our Community Support Hub (CSH) allows us to provide the community of Whitburn, and beyond, with free access to local services. Being one of the most deprived areas of West Lothian, this reduces the need for local residents to travel to neighbouring towns, eliminating the associated travel costs and psychological barriers, and provides advice and support in a comfortable and familiar environment.

Focusing on the identified needs of our community, we have been offering a local community information and support service since 2014. The service is based on an early intervention model designed to encourage local residents, particularly those who are vulnerable or experiencing financial hardship, to use advice services and IT support to benefit their individual circumstances, all delivered in an informal community setting. The service is delivered from our main street premises, 24 hours per week over 4 and ½ days.

We assist service users to access important information about relevant local support networks and, where the needs are more intricate, we signpost them to the appropriate partner agencies through informal and formal pathways.

Our Community Development Worker (CDW) worked in partnership with Citizens Advice Bureau West Lothian (CABWL) to secure funding allowing CABWL to provide, and our organisation to facilitate, a financial adviser being based within our hub to provide welfare and benefit advice.

Providing this support and these services in a local, non-clinical community setting where service users are not required to travel outwith the town to access the services helps alleviate area based poverty.

This activity is supported by:
West Lothian Council (West Lothian Third Sector Community Support Fund),
West Lothian Development Trust,
People's Postcode Trust,
Bank of Scotland Foundation (Matched Giving Scheme),
Donations from individuals.

Developing Community Capacity

In March 2018, we recruited a Community Development Worker (CDW), the first and only full time dedicated community development worker in the town. To identify key services and activities in the community, and to better understand the gaps in local provision, our CDW initially carried out a mapping exercise with local community groups and services and then consulted with local residents. The findings identified a number of gaps in areas across a number of key themes: community capacity, environmental projects, physical activities, welfare advice and youth provision.

With each of these themes relating to the aims of the organisation, and with our vision to improve community capacity and cohesion, our CDW created a rolling 3 year project plan to focus on delivering provision in these areas and to build on progress and success year on year.

In addition to supporting existing projects, our CDW identified, planned, and was instrumental in delivering and developing a number of new activities. The most significant of these are the establishment of our dedicated Community Fridge/Larder facility and the development of our Community Garden.

As the town's community anchor organisation the position of CDW is crucial for the continuing development of organisational and community capacity within our community.

This activity is supported by:
People's Postcode Trust,
The Robertson Trust,
West Lothian Council (West Lothian Third Sector Community Support Fund),
West Lothian Development Trust,
Estatelogik Limited,
Bank of Scotland Foundation (Matched Giving Scheme).

Walking Football Group

With little or no activities specifically targeted at older men our CDW successfully established a weekly walking football group which tackles social isolation and promotes positive health for those 50+. Established in August 2018, participation has steadily increased and, with an average of 10 – 12 participants each week, we have engaged with over 50 men aged 50 to 83 years.

West Lothian Youth Foundation provides a qualified coach and the 1 hour session is delivered at Whitburn Community Education Centre (WCEC). Like all types of sport there is a competitive element but the main aim of the project is to deliver a social function with participants also invited to stay on in the facility to enjoy some refreshments and to socialise.

Having previously secured funding from The Coalfields Regeneration Trust we are able to deliver these sessions free of charge, thus eliminating any financial barrier to participation. In addition, due to an extremely generous gesture by WCEC Management Committee, who waived any charges with regards to the provision of hall hire for our sessions, we have been able to roll out the activity. We are extremely grateful to both, particularly to our local partner organisation.

Whilst this activity remained paused during the reporting year due to ongoing major construction work to the venue we are pleased to report that with said work complete the activity restarted in late 2023.

Polkemmet Country Park parkrun

As a way of encouraging people of all ages and abilities to participate in a healthy activity, our CDW secured funding to establish a weekly event in partnership with parkrun UK. This included creating a volunteer management committee to oversee the project, identifying an appropriate course and the installation of both adult and child defibrillators.

Held every Saturday morning, this activity is now a well established event within our community.

2 replacement defibrillator pads and a replacement portable PA system were purchased during the year.

Friends of Polkemmet Environmental Volunteering Project

Our CDW supported the re-establishment of the Friends of Polkemmet (FOP) Group. The aim of the project is to encourage the local community to take an interest in the upkeep, enjoyment and protection of our local countryside park through volunteering for some small scale maintenance tasks.

The programme of tasks is designed to encourage an appreciation of, and to become involved in supporting, this local facility. In addition, it strives to help build relationships within our community, and, by its very nature, also promote health and well-being, whilst having a positive impact on the park environment.

It is also hoped that some volunteers may consider this as a stepping stone and become active members of the FOP Group.

Local uniformed organisations also participated in the sessions during the year.

Community Garden Initiative

Our CDW was instrumental in our organisation securing initial funding to install the infrastructure of a community garden, which has been an aspiration of the community since 2013. Working in partnership with West Lothian Council's Inclusion and Wellbeing Service, the initial plan was to recruit volunteers to create and maintain a garden within an area designated by our partners.

Due to circumstances outwith our control we were unable to secure permission to develop that particular area and it was a case of back to the drawing board to consider alternatives.

A new location was identified with the community garden based in an area adjacent to Whitburn Community Education Centre. An area of 0.15 hectares, features include a food growing area where produce is made available to our Community Fridge/Larder facility. When fully developed other features will include a sensory garden, a wild flower meadow, a therapeutic space, a learning zone full of exciting things to touch and smell, fully accessible for all users.

Our aim is to create a social space for members of the community to come together and be able to meet new people and form stronger connections and networks. Engaging with local primary and secondary schools, community groups and individuals, may also encourage the development of intergenerational initiatives.

To help meet these aspirations we have secured funding, both during and post the reporting year, to recruit a Community Garden Coordinator on an 18 month fixed term contract in 2024. This will not only add organisational capacity through increasing our current opening hours of Monday and Thursday afternoons, but also bring new skills, knowledge and enthusiasm to this activity.

This activity is supported by:
Development Trusts Association Scotland / Scottish Community Alliance,
Voluntary Sector Gateway West Lothian (Rural Community Local Led Development Fund),
Donations from individuals.

Community Fridge/Larder

Our Community Fridge/Larder (CFL) opened within our Community Support Hub (CSH) in February 2020. Initially purchasing an upright display fridge and a 3 bay shelving kit, and utilising a small area within our CSH, our aim was to tackle food insecurity within our community whilst addressing the issue of food waste through businesses donating food which was destined for landfill.

In response to the impact of COVID on our community, we dramatically scaled up our CFL to meet this need. Initially we purchased more equipment and shelving and continued to deliver the service from within our CSH but were only able to do so at that time as we had paused our face to face information and support service in line with government guidance.

As restrictions eased but social distancing rules remained, we were faced with choosing between restoring our paused information, advice and support services or addressing the greater than before immediate issue of food insecurity, both of which are, and will remain, a desperate need within our community. To resolve this issue, allowing us to deliver both, we successfully secured the use of a like sized premises 2 doors away from our CSH and we moved our CFL to the new premises during July 2020.The facility is open to the public for 2 hours every weekday.

To assist us make informed decisions and to provide monitoring and evidence gathering data, we operate a registration system for our users. New users are requested to complete a registration form with personal detail including numbers supported in their household, further defined by adults and children. All personal information is subject to, and adheres to, the data protection principles as defined in The Data Protection Act 2018. Users are supplied with a pre-numbered registration card and asked to record their number at future visits. Once the user has made their choice, they weigh their basket on the scales provided, and record their registration number and weight of basket.

Our volunteers continue to uplift food nearing its expiry date donated by our retail business partners. This maintains the original concept of our CFL in assisting towards tackling food insecurity and food poverty whilst reducing food waste going directly to landfill, with the resultant environmental benefit.

We continue to secure funding which allows us to purchase food as and when required. This has been supplemented by donations from local businesses and individuals. The donations and prudent spending on food and essentials helps buffer any future funding challenges.

COVID, and the most recent cost of living crisis, has had a catastrophic impact on our community which will sadly continue for the foreseeable future. Levels of food insecurity and food poverty have accelerated at an unprecedented rate. The facility is a lifeline to so many and this is evidenced by the continuing increase in registrations and footfall.

We also delivered activities to further support our service users health and wellbeing.

This included securing funding to deliver a Community Cookalong course which involved demonstrations of healthy eating cooking in an Air Fryer with nutritional foods from ingredients we supplied. On completion of the course sessions 10 participants were each presented with an Air Fryer.

As a Community Anchor organisation we also secured funding to help address the Cost of Living Crisis with the distribution of vouchers to purchase food and essentials to those

identified as most in need through our partnership with Citizens Advice Bureau West Lothian. In the reporting year 100 x £50 vouchers were distributed.

The funder kindly agreed to both a funding period extension to end December 2023 and also a spend flexibility between the funding elements. This allowed for an additional 50 x £50 vouchers to be purchased and distributed post reporting year end.

This activity is supported by:
The National Lottery Community Fund - Cost of Living - Community Anchors Grant,
Locality - Cost of Living Grant Programme - (supported by The Guardian),
Voluntary Sector Gateway West Lothian (West Lothian Food Fund),
People's Postcode Trust,
The Arnold Clark Community Fund,
West Lothian Foodbank (WL Food Network Rural Community Local Led Development Fund),
West Lothian Council (West Lothian Third Sector Community Support Fund),
West Lothian Development Trust,
Co-op Local Community Fund,
Society of St. Vincent de Paul (Whitburn & Armadale),
Fundraising,
Donations from individuals.

Brunch Club

We continue to offer our meal delivery service as not everyone has the capability to utilise our drop-in Community Fridge/Larder facility, and even where possible to do so have limited capability to cook healthy nutritious meals.

We work in partnership with West Calder and Harburn Community Development Trust who cook the meals and our volunteers uplift and deliver either 1 or 2 course cooked meals every weekday. This service is offered on a suggested donation basis.

As a Community Anchor organisation we secured funding to help address the Cost of Living Crisis allowing us to scale up our meal delivery service to our immediate community now offering either a free, heavily discounted or "donate if you wish" basis.

This funding allowed us to deliver on average 33 x 1 course meals and 41 x 2 course meals each week, compared to 18 and 16 respectively for the pre funding period.

The funder kindly agreed to both a funding period extension to end December 2023 and also a spend flexibility between the funding elements.

All donations monies continue to be ring fenced to be reinvested into the activity which will allow us to maintain this community support through to end March 2024, as a minimum.

We once more secured funding from our local councillors disbursement fund and our local community education centre which enabled us to distribute Christmas Hampers to the residents to help support them with the supply of some essentials to help tide them over the festive period where no lunches were supplied.

This activity is supported by:
The National Lottery Community Fund - Cost of Living - Community Anchors Grant,
West Lothian Council (Local Councillors Disbursement Fund),

Whitburn Community Education Centre,
Donations from individuals.

The Board of Directors wish to formally record our appreciation to all our wonderful staff and to all our volunteers who have contributed so much to ensure the delivery of our range of services, particularly those services delivered from our Community Support Hub, our Community Fridge/Larder and our Community Garden. Their commitment and dedication, working tirelessly, is both commendable and praiseworthy.

Financial Review

Overview

Total funds carried forward at the end of the reporting period is £123,807 (2022; £78,473) as shown on the Statement of Financial Activities (incorporating an income and expenditure account).

Financial Management

The Treasurer is responsible for the maintenance of all financial records and to report to the Board on a regular basis. The Board of Directors are responsible for all key financial decisions of the organisation.

The Board of Directors have adopted the policy that only Directors of the organisation will be eligible to become signatories to any bank and building society account of the organisation. Furthermore, where Directors of the organisation are related, only one Director will be eligible to become a said signatory.

Financial Reserves Policy

It is the policy of the Board of Directors to ensure that adequate funding is in place prior to approving any financial commitment with regards to the activity of the organisation. As the organisation continues to build on its achievements to date, the Board acknowledges that it requires to continually develop the financial foundation of the organisation.

The Directors consider the financial position of the organisation to be satisfactory.

Objectives for 2024

Our primary objective remains the successful delivery of the principal objectives of the organisation.

The key planned objectives of the organisation for 2024 are to:

- continue to develop the capacity of the organisation, to build the skills of existing Board members, to provide a platform for the organisation's activities and projects over the coming years, to identify any additional skills required, and, the ongoing development of a Board Development Plan,
- continue to develop the financial foundation of the organisation to ensure greater overall sustainability,
- continue to develop our service provision from our community support hub to help alleviate the significant economic challenges and pressures facing our community,
- continue to develop our service provision from our community fridge to help address the issues of food poverty and food insecurity within the community and reduce food waste going direct to landfill,
- continue to develop our community garden,
- continue to build and expand the volunteering capacity of the organisation to ensure the development, delivery and sustainability of our projects and activities within our community,
- continue to build community capacity through providing projects and activities which are free and available to all,
- continue to consult with and develop positive relationships and work closely with a broad range of partners, including local community organisations and key services supplied by our local authority,
- commence the development of a 5 year business strategy that will provide clear aims and objectives to ensure the sustainability of the organisation, and
- undertake a needs analysis of the organisation's activities and projects to ensure that the needs and demands of the local community are being met in a cost effective and efficient manner.

Trustees' Responsibilities in relation to the financial statements

The charity trustees (who are also directors of the company for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

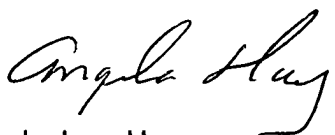
Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the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

- select suitable accounting policies and 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;
- 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 to enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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.

Members of the board of trustees, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page one.

Approved by the Board of Directors/Trustees on 8 May 2024.



Angela Jane Hay
Director and Company Secretary

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES AND MEMBERS OF WHITBURN AND DISTRICT COMMUNITY DEVELOPMENT TRUST

I report on the accounts of the charity for the year ended 31 October 2023 which are set out on pages 17 to 27.

Respective responsibilities of Trustees and Examiner

The charity's trustees (who are also directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity Trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of Independent Examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

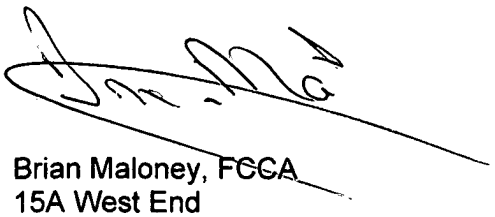
Independent Examiner's statement

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:

    a. to keep accounting records in accordance with section 44 (1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
    b. to prepare accounts which accord with the accounting records and comply with regulation 8 of the 2006 Accounts Regulations have not been met, or

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



Brian Maloney, FCCA
15A West End
West Calder
EH55 8EH

8 May 2024

STATEMENT OF FINANCIAL ACTIVITIES
(incorporating an income and expenditure account)
for the year ended 31 October 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total for year ended 31 October 2022 £
INCOME					
Grants and Donations	3	-	164,356	164,356	96,180
TOTAL INCOME		-	164,356	164,356	96,180
EXPENDITURE					
Charitable activities :	7	13	119,009	119,022	107,942
TOTAL EXPENDITURE	6	13	119,009	119,022	107,942
NET INCOME/(EXPENDITURE) AND NET MOVEMENT IN FUNDS FOR THE YEAR	11	(13)	45,347	45,334	(11,762)
RECONCILIATION OF FUNDS					
TOTAL FUNDS BROUGHT FORWARD		10,403	68,070	78,473	90,235
TOTAL FUNDS CARRIED FORWARD	11	10,390	113,417	123,807	78,473

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

BALANCE SHEET
(Registered Number: SC368059)
As at 31 October 2023

	Notes	2023 £	2022 £
FIXED ASSETS			
Tangible assets	2	-	641
CURRENT ASSETS			
Debtors	8	9,846	4,556
Cash at bank and in hand		118,500	76,420
Total Current Assets		128,346	80,976
LIABILITIES : Creditors amounts falling due within one year	9	(4,539)	(3,144)
NET CURRENT ASSETS		123,807	77,832
TOTAL ASSETS LESS CURRENT LIABILITIES		123,807	78,473
NET ASSETS	10	123,807	78,473
THE FUNDS OF THE CHARITY:			
Restricted funds	11	113,417	68,070
Unrestricted funds	11	10,390	10,403
TOTAL FUNDS		123,807	78,473

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the financial year ended 31 October 2023. The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2023 in accordance with Section 476 of the Companies Act 2006.

The Trustees acknowledge their responsibilities for:

a. ensuring that the charitable company keeps accounting records which comply with Section 386 and 387 of the Companies Act 2006, and

b. preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year and of its surplus or deficit for the financial period in accordance with the requirements of Section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Signed on behalf of the Board of Directors:

Bernard James Murphy
Director
Approved by the Board of Directors/Trustees on 8 May 2024
The accompanying notes are an integral part of this balance sheet.

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 October 2023

1. ACCOUNTING POLICIES

Basis of preparation of financial statements
The financial statements are prepared in accordance with applicable accounting standards, Accounting and Reporting by Charities: 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 (FRS102) (effective 1 January 2019) – (Charities SORP (FRS 102)), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006.

Whitburn and District Community Development Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements have been prepared on a going concern basis.

Going Concern
At the time of approving the financial statements the Directors (also known as Trustees for the purposes of charity law) have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future.

Thus the Directors continue to adopt the going concern basis of accounting in preparing the financial statements. The Directors consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

Fund Accounting
Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations/grants that the donor/grant provider has specified are to be solely used for particular areas of the charity's work or for specific projects undertaken by the charity.

Expenditure and irrecoverable VAT
Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure has been classified as charitable activities. These costs are detailed in notes 6 and 7 of the financial statements.

The charity is not VAT registered. All irrecoverable VAT is included within the relevant expenditure category.

Income
Items of income are recognised and included in the accounts when all of the following criteria are met:

- the charity has entitlement to the funds;
- any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 31 October 2023

1. ACCOUNTING POLICIES (continued)

Debtors
Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

Creditors
Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discount due.

2. FIXED ASSETS

Tangible fixed assets held for the organisation's own use are stated at cost less accumulated depreciation.

Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on a straight line basis, as follows:

Fixtures & Fittings	33% (3 years)
Fridge Equipment	33% (3 years).

	Fixtures & Fittings £	Fridge Equipment £	Total £
Cost			
As at 1 November 2022	511	2,751	3,262
Additions	-	-	-
Disposals	-	-	-
As at 31 October 2023	**511**	**2,751**	**3,262**
Depreciation			
As at 1 November 2022	422	2,199	2,621
Charge for the year	89	552	641
As at 31 October 2023	**511**	**2,751**	**3,262**
Net Book Value			
At 31 October 2023	-	-	-
At 31 October 2022	89	552	641

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 31 October 2023

3. GRANTS AND DONATIONS

For the period ended 31 October 2023, grants and donations received were as follows,

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
West Lothian Council	-	**26,856**	**26,856**	39,824
West Lothian Development Trust	-	**24,995**	**24,995**	-
People's Postcode Trust	-	**24,898**	**24,898**	-
The National Lottery Community Fund	-	**21,974**	**21,974**	-
The Robertson Trust	-	**12,000**	**12,000**	15,500
Locality - (supported by The Guardian)	-	**10,000**	**10,000**	-
Voluntary Sector Gateway West Lothian (WL Food Fund)	-	**8,514**	**8,514**	-
Development Trusts Association Scotland / Scottish Community Alliance	-	**8,000**	**8,000**	-
Estatelogik Ltd	-	**3,000**	**3,000**	-
The Arnold Clark Community Fund	-	**2,500**	**2,500**	2,500
West Lothian Foodbank (WL Food Network RCLLD)	-	**1,378**	**1,378**	-
Voluntary Sector Gateway West Lothian (RCLLD)	-	**1,000**	**1,000**	-
Co-op Local Community Fund	-	**967**	**967**	1,244
Bank of Scotland Foundation (Matched Giving Scheme)	-	**496**	**496**	-
Society of St. Vincent de Paul (Whitburn & Armadale)	-	**300**	**300**	-
Whitburn Community Education Association	-	**100**	**100**	-
Community Fridge/Larder Misc. Donations	-	**12,789**	**12,789**	7,287
Brunch Club Donations	-	**3,060**	**3,060**	5,863
Fundraising	-	**1,264**	**1,264**	1,542
Other Donations	-	**265**	**265**	356
West Lothian Foodbank (West Lothian Food Network)	-	-	-	12,454
Almond Housing Association	-	-	-	2,500
The Hugh Fraser Foundation	-	-	-	2,000
The Albert Hunt Trust	-	-	-	2,000
West End Gospel Hall, Whitburn	-	-	-	1,200
Groundwork UK (Tesco Community Grant)	-	-	-	500
University of Edinburgh	-	-	-	400
Scotmid Co-op	-	-	-	300
Co-operative Group Ltd	-	-	-	250
Wallace Opticians, Whitburn	-	-	-	175
Rotary Club of Whitburn	-	-	-	100
Lodge Polkemmet No. 927, Whitburn	-	-	-	100
Whitburn Scottish Women's Institute	-	-	-	45
Flames Tandoori, Whitburn	-	-	-	40
	-	**164,356**	**164,356**	96,180

4. TAXATION

No tax charge arises as the company has no taxable profits for the period.

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 31 October 2023

5. STAFF COSTS AND NUMBERS

During the reporting period we employed 6 members of staff (2022: 7): a part time Administrative Assistant (25.2 hours per week); a full time Community Development Worker; a part time Community Fridge Coordinator (20 hours per week); 2 part time Cleaners (each 3 hours per week); and, a part time Community Fridge Coordinator to cover Maternity Leave (20 hours per week to end May 2023).

No employees are paid less than the real Living Wage.

All staff positions were in place at 31 October 2023.

The average number of employees for the year was 5.6 (2022: 6) (Fte - 2023: 2.6, 2022: 2.6).

We have claimed the NIC Employment Allowance from 6 April 2014.

Our Workplace Pension staging date was 1 May 2017.

	2023 £	2022 £
Salaries and Wages	**64,881**	61,655
National Insurance	**-**	109
Pension costs	**1,962**	1,915
	66,843	63,679

No Trustees received any remuneration during the reporting period (2022: £nil).

No employee received more than £60,000 (2022: nil).

6. COSTS OF CHARITABLE ACTIVITIES BY FUND

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
General fund	**13**	**-**	**13**	13
Whitburn Armistice Parade Group	**-**	**249**	**249**	145
Community Support Hub	**-**	**29,581**	**29,581**	28,964
Developing Community Capacity	**-**	**36,830**	**36,830**	33,878
Polkemmet Country Park parkrun	**-**	**331**	**331**	-
FOP Environmental Volunteering Project	**-**	**45**	**45**	-
Community Garden Initiative	**-**	**4,291**	**4,291**	10,271
Community Fridge/Larder	**-**	**38,317**	**38,317**	28,892
Brunch Club	**-**	**9,365**	**9,365**	5,779
	13	**119,009**	**119,022**	107,942

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 31 October 2023

7. ANALYSIS OF COST OF CHARITABLE ACTIVITIES

		2023 £	2022 £
Administration costs	General fund	13	13
Direct support to beneficiaries	Whitburn Armistice Parade Group	249	145
Staff costs	Community Support Hub	15,111	14,665
Hub running costs	Community Support Hub	11,548	11,344
Insurance	Community Support Hub	773	797
Administration costs	Community Support Hub	882	1,064
Independent Examiner Fees	Community Support Hub	1,152	1,020
Volunteer expenses	Community Support Hub	115	74
Staff costs	Developing Community Capacity	36,387	33,474
Direct support to beneficiaries	Developing Community Capacity	443	404
Direct support to beneficiaries	Polkemmet Country Park parkrun	331	-
Direct support to beneficiaries	FOP Environmental Volunteering Project	45	-
Direct support to beneficiaries	Community Garden Initiative	4,007	9,986
Insurance	Community Garden Initiative	284	285
Staff Costs	Community Fridge/Larder	15,345	15,540
Depreciation	Community Fridge/Larder	641	1,087
Fridge/Larder running costs	Community Fridge/Larder	3,857	4,643
Insurance	Community Fridge/Larder	486	390
Administration costs	Community Fridge/Larder	529	416
Volunteer expenses	Community Fridge/Larder	3,501	3,683
Direct support to beneficiaries	Community Fridge/Larder	13,958	3,133
Direct support to beneficiaries	Brunch Club	9,365	5,779
		119,022	107,942

The costs analysed above have been directly attributed to their respective funds.

8. DEBTORS

	2023 £	2022 £
Debtors	3,070	-
Taxation and social security	-	286
Prepayments	6,776	4,270
	9,846	4,556

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade Creditors	2,297	704
Taxation and social security	770	-
Accruals and deferred income	1,472	2,440
	4,539	3,144

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 31 October 2023

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

Reporting Year

	Fixed Assets £	Current Assets £	Current Liabilities £	Total Funds £
Unrestricted Funds				
General fund	-	10,390	-	10,390
Restricted Funds				
Whitburn Armistice Parade Group	-	1,147	-	1,147
Community Support Hub	-	23,420	(2,043)	21,377
Developing Community Capacity	-	22,829	(726)	22,103
Walking Football Group	-	512	-	512
Polkemmet Country Park parkrun	-	3	-	3
FOP Environmental Volunteering Project	-	414	-	414
Community Garden Initiative	-	12,358	-	12,358
Community Fridge/Larder	-	49,730	(635)	49,095
Brunch Club	-	7,543	(1,135)	6,408
Total Restricted Funds	-	117,956	(4,539)	113,417
Net Assets at 31 October 2023	-	128,346	(4,539)	123,807

Prior Year

	Fixed Assets £	Current Assets £	Current Liabilities £	Total Funds £
Unrestricted Funds				
General fund	-	10,403	-	10,403
Restricted Funds				
Whitburn Armistice Parade Group	-	1,344	-	1,344
Community Support Hub	-	13,172	(1,739)	11,433
Developing Community Capacity	-	14,003	-	14,003
Walking Football Group	-	512	-	512
Polkemmet Country Park parkrun	-	334	-	334
FOP Environmental Volunteering Project	-	459	-	459
Community Garden Initiative	-	7,581	-	7,581
Community Fridge/Larder	641	31,326	(1,405)	30,562
Brunch Club	-	1,842	-	1,842
Total Restricted Funds	641	70,573	(3,144)	68,070
Net Assets at 31 October 2022	641	80,976	(3,144)	78,473

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 31 October 2023

11. ANALYSIS OF MOVEMENTS IN FUNDS

Reporting Year

	Fund Balances B/Fwd £	Transfers £	Income £	Expenditure £	Fund Balances C/Fwd £
Unrestricted funds					
General Fund	10,403	-	-	(13)	10,390
Total Unrestricted Funds	10,403	-	-	(13)	10,390
Restricted funds:					
Whitburn Armistice Parade Group	1,344	-	52	(249)	1,147
Community Support Hub	11,433	-	39,525	(29,581)	21,377
Developing Community Capacity	14,003	-	44,930	(36,830)	22,103
Walking Football Group	512	-	-	-	512
Polkemmet Country Park parkrun	334	-	-	(331)	3
FOP Environmental Volunteering Project	459	-	-	(45)	414
Community Garden Initiative	7,581	-	9,068	(4,291)	12,358
Community Fridge/Larder	30,562	-	56,850	(38,317)	49,095
Brunch Club	1,842	-	13,931	(9,365)	6,408
Total Restricted Funds	68,070	-	164,356	(119,009)	113,417
Total Funds	78,473	-	164,356	(119,022)	123,807

Prior Year

	Fund Balances B/Fwd £	Transfers £	Income £	Expenditure £	Fund Balances C/Fwd £
Unrestricted funds					
General Fund	10,416	-	-	(13)	10,403
Total Unrestricted Funds	10,416	-	-	(13)	10,403
Restricted funds:					
Whitburn Armistice Parade Group	1,426	-	63	(145)	1,344
Community Support Hub	16,720	-	23,677	(28,964)	11,433
Developing Community Capacity	22,206	-	25,675	(33,878)	14,003
Walking Football Group	512	-	-	-	512
Polkemmet Country Park parkrun	334	-	-	-	334
FOP Environmental Volunteering Project	259	-	200	-	459
Community Garden Initiative	5,037	-	12,815	(10,271)	7,581
Community Fridge/Larder	32,217	-	27,237	(28,892)	30,562
Brunch Club	1,108	-	6,513	(5,779)	1,842
Total Restricted Funds	79,819	-	96,180	(107,929)	68,070
Total Funds	90,235	-	96,180	(107,942)	78,473

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 31 October 2023

Description of Funds:

Unrestricted : general fund
These are the 'free reserves' of the charity that are available to spend on any of the activities of the charity.

Restricted Funds

Whitburn Armistice Parade Group
This fund relates to the organisation of the Armistice Day Parade and Ceremony.

Community Support Hub
This fund enables the provision of a hub allowing the delivery of services such as:
Digital Inclusion support, from both an independent and mentoring perspective:
an information and support service where information is provided and clients are signposted to a range of professional services through both formal and informal referral pathways;
direct provision of welfare and benefit advice.

Developing Community Capacity
This fund allows for the continuing provision of support to local organisations and groups and to continue to develop both organisational capacity and community capacity in the town.

Walking Football Group
This fund provides free of charge weekly walking football and social sessions allowing those who are inactive to become active and those who may find themselves socially isolated an opportunity to participate in a fun and informal environment, thus increasing participants' physical and mental well-being.
This activity had been paused during the reporting year due to major construction work to the venue but recommenced in late 2023.

Polkemmet Country Park parkrun
This fund provides an opportunity for people of all ages and abilities to participate in a healthy activity.

Friends of Polkemmet (FOP) Environmental Volunteering Project
This fund provides the local community with a volunteering opportunity to support a local facility environment, whilst sharing in the associated positive health and well-being aspects.

Community Garden Initiative
This fund provides a volunteering opportunity to create and maintain a community garden, a long standing aspiration of the local community.

Community Fridge/Larder
This fund enables the provision of a facility to assist towards tackling food insecurity and food poverty whilst reducing food waste going directly to landfill, with the resultant environmental benefit, and ensuring that everyone in our community has access to food with dignity.

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 31 October 2023

Description of Funds (continued):

Restricted Funds (continued)

Brunch Club
This fund supports residents who have limited capability to cook healthy nutritious meals.

12. COMPANY LIMITED BY GUARANTEE

The charity is a company limited by guarantee. Members' liability on a winding up of the charity is limited to £1.

13. NET INCOME/(EXPENDITURE) FOR THE YEAR

This is stated after charging:

	2023	2022
	£	£
Independent Examiner's Fee	1,152	1,020

14. CASH FLOW STATEMENT

The charity has taken advantage of the exemption provided by SORP (FRS 102) not to prepare a cash flow statement for the year as the charitable company meets the definition of a small charity.