

**CITY GATE COMMUNITY PROJECTS  
(A COMPANY LIMITED BY GUARANTEE)**

**DIRECTORS AND TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2022**

**CHARITY REGISTRATION No: 1093245**

**COMPANY REGISTRATION No: 04298200**

**Independent Examiners Ltd  
Unit 2, The Broadbridge Business Centre  
Delling Lane  
Bosham  
West Sussex  
PO18 8NF**

**TUESDAY**



**\*ABDXG1IP\***

**A06**

**04/10/2022**

**#55**

**COMPANIES HOUSE**

## CONTENTS

Pages 3 to 8	Report of the Directors
Page 9	Statement of Financial Activities
Page 10	Balance Sheet
Pages 11 to 19	Notes to the Financial Statements
Page 20	Statement of Cashflows
Page 21	Independent Examiners Report

## OBJECTS AND ACTIVITIES

The charitable objects as stated in the governing documents are summarised in our mission: "To fight hunger, tackle food waste and transform lives through the redistribution of food."

The charity's purposes, for the public benefit are:

1. The relief of people in need through fighting hunger
2. The advancement of environmental protection through tackling food waste
3. The advancement of citizenship through the promotion of volunteering.

### Public benefit

In 2021-22 FareShare Sussex achieved the following for the public benefit:

- 2.6 million meals provided for vulnerable people
- 1090 tonnes of food distributed to community projects
- 868 tonnes of surplus food saved from going to waste
- 181 charity and community partners received food in Sussex and Surrey
- 21,720 vulnerable people received meals every week

At FareShare Sussex, we source food from the food industry that would otherwise go to waste and landfill. We store and sort this food and deliver it to charities, breakfast clubs, after school clubs, children's and family centres, hostels, food banks, supported housing and other community groups to provide nutritious meals for those in the community who need it most.

We provide a range of volunteering opportunities for people from diverse backgrounds. We would be unable to offer our service without their invaluable support. Our volunteers receive incoming food, stock the warehouse, pick deliveries and load and drive our delivery vans. They also support office administration, manage our social media activities and develop our fundraising activities. Our volunteers are motivated by a desire to give back to the community, develop their skills, support vulnerable people and tackle food waste. FareShare Sussex training supports people with job readiness skills to help them find work, often in the food sector.

***The most rewarding aspect of volunteering at FareShare Sussex is seeing the food getting to vulnerable people and seeing what a massive difference it makes ... more now than ever people are having to make horrible decisions in the cost of living crisis. It has also been wonderful to see some of my fellow volunteers gain confidence, make new friends and eventually move onto permanent jobs - which is another valuable function of FareShare Sussex.***

Robin Storey , Rotary Club Volunteer since 2014

Proud achievements in 2021-22 include:

- 63 volunteers completed formal training in Food Safety, Health and Safety and manual handling.
- 21 volunteers progressed into employment having had opportunities to improve skills in communication, food safety and warehousing.
- 4 volunteers were taken on in paid staff roles at FareShare Sussex.
- 12 trainees participated in the FareShare Futures employability training programme.

The directors have due regard to the guidance issued by the Charity Commission on public benefit. All directors are familiar with the Charities Act 2011 and the public benefit requirement. This includes ensuring the charity is always managed with a view to benefitting the public and with regard to its beneficiaries. It also means identifying and minimising risks of harm. Decisions are made in accordance with the general framework for 'trustee decision making'.

## ACHIEVEMENTS AND PERFORMANCE

The 2021/22 year was successful in an environment where the effects of the global pandemic continued to affect both delivery of our service and the increased demand for food in the community. In 2021-22, FareShare Sussex received 1068 tonnes of food for distribution. Although this was a reduction on 2020-21, reflecting both national distribution issues and more limited availability of food, this was an increase of 58% on pre-pandemic levels. We delivered 1090 tonnes to the communities we serve, another strong performance following the extraordinary circumstances at the height of the pandemic.

In February 2022 the charity commissioned a new freezer to extend the types of surplus food that can be distributed. An additional delivery van was also purchased replacing a leased van and reducing the annual vehicle expenses.

In a challenging and ever-changing environment our team of volunteers and staff again demonstrated considerable commitment and flexibility delivering enough food to provide 2.6 million meals to 181 Community Food Members (2020-21: 161) providing nutritious meals for 21,720 beneficiaries per week (2020-21: 21,570). Our volunteers contributed an incredible 32,888 hours during the year.

Feedback from one of the community projects receiving food from FareShare Sussex:

***'The food we receive from FareShare Sussex is literally a lifesaver, as it helps us provide weekly food parcels to vulnerable people who experience insecurity.'***

Demand for food from our community partners has remained high and is expected to increase further as the impact of inflation and the cost of living crisis becomes ever more evident. In addition to partners in East and West Sussex, we delivered food to a number of community projects in Surrey, an area where there is significant demand. As a result, we have been developing plans and seeking funding to extend our area of operation and open a warehouse in the county.

The charity continues to benefit from a wide range of food suppliers from all stages of the supply chain, including growers, manufacturers, wholesalers, bakeries and supermarkets. However, during the year we experienced disruption to our food supply at different stages including when the country experienced a shortage of HGV drivers. At these times we were unable to meet the increasing demand for food from our community partners. Local food sourcing was increasingly important, but it remains challenging to secure new suppliers, meaning food volumes were sometimes insufficient to meet the necessary requirements.

***'Some of the waste we produce is still good to eat, donations to you mean that we can divert the majority of our edible food waste for redistribution while still producing energy using the waste that is not edible. Reducing waste and providing nutritious vegetables to those in need is a win-win.'***

*Thomas Bennet, Barfoots one of many food suppliers to FareShare Sussex*

FareShare Sussex continued to work with 10 partners across Belgium, France, Netherlands and the UK on the European Interreg funded FLAVOUR project. In 2020-22, supported by FLAVOUR, FareShare Sussex was able to use its network to broaden its work, develop employability training and create recipes using surplus food.

12 trainees took part in our 'FareShare Futures' employability and training programme designed to help people in the community become employment ready and offer work experience in the food surplus sector. Thanks to the FLAVOUR funding we started delivering skill sharing workshops to boost confidence in the kitchen and to provide inspiration to reduce food waste and create nutritious meals on a budget.

Conal joined the FareShare Futures programme and showed considerable commitment and enthusiasm. He went on to be employed in our busy warehouse.

***"Getting on board with the employability course was amazing. It taught me a lot regarding what employers are looking for and how to go into interviews with confidence without overthinking too much, which was an issue for me for a long time. It taught me to just be myself and play to my***

***strengths. In the end, it seems to have worked.... I am incredibly proud of being able to tackle food waste and fight food poverty in Sussex and Surrey. I love working with the volunteers and making sure they are all happy at the end of the day. They are the true heroes and the backbone of FareShare Sussex."***

FareShare Sussex benefited from the government's 'Kickstart' programme with additional roles created in the office and warehouse to support its work. The staff on 'Kickstart' were supported in training and job search skills to help them in their future careers after their placements.

We have integrated an e-cargo bike for smaller deliveries and food collections in the local area to improve our service capability and reduce our environmental impact. This was provided through funding from the Waste and Resources Action Programme (WRAP). The purpose of this is to increase the surplus food the Charity sources and distributes, reduce environmental impact and improve efficiency.

During the year we carried out a carbon footprint analysis and established a 'green' action team to ensure a strategic approach to reducing carbon emissions and reducing its impact on the environment.

***"We were so impressed when we came in to volunteer at FareShare Sussex- it's absolutely inspiring what you achieve, and we were shocked to see how much food would have ended up in landfill had it not been saved and delivered to people in Sussex who really need it. We immediately wanted to get more involved, and it made total sense for us to collaborate on your incredibly successful employability programme by holding workshops for the volunteers on CV writing, job searching, interview advice and preparation and holding mock interviews."***

Stephanie Coombs, Senior Business Manager, Hays Recruitment

#### **Future development plans**

Inflation and cost of living increases are expected to boost the demand for support as more people are forced into food poverty. The charity will redouble efforts to meet this increased need by building on the growth of the last few years and with the support of our national partner FareShare UK, in sourcing surplus food. In 2022, FareShare Sussex celebrates its 20<sup>th</sup> anniversary and celebrations are planned to support our fundraising activities. FareShare Sussex has recently recruited a new CEO who will join in June 2022.

The sustainability of the food supply is uncertain for the year ahead and we have budgeted for likely increased running costs but especially on utilities and fuel.

It is anticipated that the future funding landscape will be very testing. The Charity is accordingly working in a very challenging budgetary environment for the year ahead with the distinct likelihood that it may need to draw on its reserves in the financial year 2022-23.

The Board of Directors updated its strategic plan 2022-25 which focuses both on sustainability and growth. In addition to delivering across Sussex, the charity now delivers to community groups in Surrey and has well developed plans for increasing its work there in the future. To meet the wider need in the county, it will continue to seek funding during the year ahead to open a new warehouse in the county.

The charity will also continue to develop its work on employability programmes to support people in preparation for work, while the green action team will be implementing a number of measures to reduce our impact on the environment. Among the measures in the plan is to seek funding for an additional electric van.

***"I started volunteering at FareShare Sussex in 2016 and have seen it change and grow a lot over the years. I was chosen to be Lead Volunteer, a new position created during the pandemic to help manage and guide new volunteers. This allowed me to use my skills to help shape the role and to create a more organised operation during covid. I've enjoyed being active and meeting different people."*** Myron. Lead Warehouse Volunteer

## FINANCIAL REVIEW

Despite a difficult funding and operating landscape, the directors are pleased to report a small surplus of income over expenditure in 2021-22. Total income for the year was £728,139 (2020-21: £887,121) This was mostly achieved through voluntary income including grants and donations and the support of a new Senior Fundraising and Communications Manager role. Total expenditure was £619,258 (2021-22: £615,084) with spending on charitable activities being 95% of total expenditure. Whilst the income was reduced from the high levels during the first year of the pandemic, it showed an increase of 21% compared to 2019-20.

Following the strong financial performance in the year 2020-21 FareShare Sussex was able to pass on this benefit by providing its service to all Community Food Members with a 66% price reduction.

The directors are responsible for the financial viability and sustainability of FareShare Sussex. The directors reviewed and updated the reserves policy during the year which ensures there is a minimum six months' reserve funding in place.

***"We have been receiving food from FareShare for approximately 15 years. This has and continues to help us support families facing challenging circumstances by providing nutritionally balanced bags of food that also ensure cultural and dietary needs are met. We are a lifeline to those who need this support in our community."***

Julie Warner, Project Manager, FreshStart Brighton

### Principal funding sources

Principal funding during the year was from the Waste Resources Action Programme (WRAP), trusts and foundations, fees for the charity's provision of its service to charity partners, Interreg 2 Seas 'Flavour', Public Health Directorate, The Big Lottery fund and corporate/ individual donations.

### Designated Funds and Restricted Funds:

During the year we received funds and donations restricted in their use totalling £43,616. These funds were spent in full in the 2021/22 financial year. They will help support FareShare Sussex in what is expected to be another challenging year as inflation increases demand for the service and inflationary costs take hold.

During the year we received no funds which have been designated for use in 2022-23.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Type of governing document

Memorandum and Articles of Association incorporated 3rd October 2011 and as amended by Special Resolution.

### How is the charity constituted

A company limited by guarantee with charitable status.

### Trustee selection methods (constitutional arrangements)

The Board of Directors, led by the Chair, corporately agree and implement the arrangements for trustee selection, including advertising, interviewing and appointment. Trustees agree to a commitment of holding office for 3 years and can be reselected.

### Policies and procedures for induction and training of trustees

There is a formal trustee induction, which has regard to the Charity Commission's guidance on being a trustee. All trustees are committed to ongoing relevant training.

### Organisational structure

The company is governed by a Board of Directors who are responsible for setting the strategic direction of the organisation and for establishing policy. The Chief Executive, appointed by the Board, oversees and manages the day-to-day operations.

### Risk Management

The Board has a risk management strategy and regularly reviews the risks most likely to affect its operations. The lead trustee for Risk Management and the Chief Executive review risks on a monthly basis.

### **REGISTERED ADDRESS**

FareShare Sussex, Unit 3-4 Fairway Business Centre, Westergate Road, Brighton, England, BN2 4JZ

### **BANKERS**

The Co-operative Bank, P.O Box 250, Delf House, Southway, Skelmersdale WN8 6WT

### **INDEPENDENT EXAMINER**

Independent Examiners Ltd, Unit 2, The Broadbridge Business Centre, Delling Lane, Bosham, PO18 8NF

### Networks

FareShare Sussex is one of 21 regional centres within the FareShare network. This enables us to work collaboratively in terms of food logistics and to raise profile and to access more strategic sources of funding.

### Names of the charity trustees who manage the charity

Trustee name	Office (if any)	Dates acted if not for whole year	Name of body entitled to appoint trustee
Yvonne Au	HR Board Sub-Group		CGCP Board
Fiona Bennett	Treasurer	May to March	
Kate Bingley	Development Committee HR Board Sub-Group		
Betsy Brewer	Finance and Strategic Planning Board Sub-Group HR Board Sub-Group		
Gwynfa Davies	Safeguarding Lead HR Board Sub-Group		CGCP Board
Steven Hardman	HR Board Sub-Group		CGCP Board
Keith Harrison	Finance and Strategic Planning Board Sub-Group Strategic Risk Management		CGCP Board
Jamie Marchant	Finance and Strategic Planning Board Sub-Group Development Committee		
Caroline Ward	Vice Chair Development Committee		CGCP Board
Jonathan Wilkins	Chair Treasurer Company Secretary Finance and Strategic Planning Board Sub-Group Development Committee		CGCP Board

Names and addresses of advisers

Type of adviser	Name	Address
HR	Tim Rounding	Ground Floor Flat, 286 Ditchling Road, Brighton, BN1 6JF

Name of senior manager

Rob Orme, Chief Executive

Statement of Directors' responsibilities

City Gate Community Projects was established as the social action agency of City Gate Church. It comprises a company which was incorporated on 3<sup>rd</sup> October 2001 and registered as a charity on 31<sup>st</sup> July 2002. The company managed one project during this financial year: FareShare Sussex.

The management board consists of ten directors and Company Secretary.

The Management Board meets formally at least six times per year with project managers reporting to the board in addition to the regular project-based business meetings involving a mix of board members, staff and volunteers.

Company law requires the directors to prepare financial statements for each financial year which gives a true and fair picture of the state of affairs of the company and of the profit or loss of the company during that period. In preparing those financial statements the directors are required to:

- i. Select suitable accounting policies and then apply them consistently,
- ii. Make judgements and estimates that are reasonable and prudent,
- iii. Prepare financial statements on a going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. In preparing this report the directors have taken advantage of the special provisions of the Companies Act 2006 relating to small companies.

Declaration

The directors declare that they have approved the Directors' report above.

Signed on behalf of the Charity's Directors

I approve the attached statement of financial activities and the balance sheet for the year ended 31 March 2022 and confirm that I have made available all information necessary for its preparation.

Signature:



Full name: Jonathan Paul Wilkins

Position: Director

Date:



**CITYGATE COMMUNITY PROJECTS**  
**(A COMPANY LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2021/22 £	TOTAL 2020/21 £
<b>Income and Endowments from:</b>						
Donations and Legacies	2a	582,121	-	43,616	625,737	739,480
Charitable Activities	2b	83,865	-	-	83,865	130,160
Other Trading Activities	2c	18,254	-	-	18,254	17,236
Investments	2d	85	-	-	85	4
Other	2e	198	-	-	198	241
<b>Total</b>		<b>684,523</b>	<b>-</b>	<b>43,616</b>	<b>728,139</b>	<b>887,121</b>
<b>Expenditure on:</b>						
Raising Funds	4a	33,161	-	-	33,161	14,013
Charitable Activities	4b	348,169	197,774	40,118	586,061	600,685
Other	4c	36	-	-	36	386
<b>Total</b>		<b>381,366</b>	<b>197,774</b>	<b>40,118</b>	<b>619,258</b>	<b>615,084</b>
<b>Net income/(expenditure)</b>		<b>303,157</b>	<b>(197,774)</b>	<b>3,498</b>	<b>108,881</b>	<b>272,037</b>
Transfers between funds	12	-	-	-	-	-
<b>Other recognised gains/losses</b>						
Gains/(losses) on revaluation of fixed assets		-	-	-	-	-
Gains/(losses) on investment assets		-	-	-	-	-
<b>Net movement in funds</b>		<b>303,157</b>	<b>(197,774)</b>	<b>3,498</b>	<b>108,881</b>	<b>272,037</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward		401,056	197,774	39,734	638,564	366,527
<b>Total funds carried forward</b>		<b>704,213</b>	<b>-</b>	<b>43,232</b>	<b>747,445</b>	<b>638,564</b>

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 11 to 19 form part of these financial statements.

**CITYGATE COMMUNITY PROJECTS**  
**(A COMPANY LIMITED BY GUARANTEE)**

**BALANCE SHEET**  
**AS AT 31ST MARCH 2022**

Company registration no: 04298200

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	31/03/2022 Total £	31/03/2021 Total £
<b>Fixed Assets</b>						
Tangible assets	7	148,994	-	43,232	192,226	243,401
<b>Current Assets</b>						
Cash at bank and in hand	8	522,743	-	-	522,743	524,920
Debtors	9	50,501	-	-	50,501	10,223
<b>Total Current Assets</b>		<b>573,244</b>	<b>-</b>	<b>-</b>	<b>573,244</b>	<b>535,143</b>
<b>Creditors: amounts falling due within one year</b>	10	18,025	-	-	18,025	139,980
<b>NET CURRENT ASSETS</b>		<b>555,219</b>	<b>-</b>	<b>-</b>	<b>555,219</b>	<b>395,163</b>
<b>TOTAL ASSETS less current liabilities</b>		<b>704,213</b>	<b>-</b>	<b>43,232</b>	<b>747,445</b>	<b>638,564</b>
<b>NET ASSETS</b>		<b>704,213</b>	<b>-</b>	<b>43,232</b>	<b>747,445</b>	<b>638,564</b>
<b>Funds of the Charity</b>						
General Funds		704,213	-	-	704,213	401,056
Designated Funds	11	-	-	-	-	197,774
Restricted Funds	12	-	-	43,232	43,232	39,734
<b>Total Funds</b>		<b>704,213</b>	<b>-</b>	<b>43,232</b>	<b>747,445</b>	<b>638,564</b>

**Directors' Responsibilities:**

The directors are satisfied that for the year ended on 31st March 2022 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 21.

The directors acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

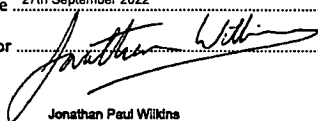
The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP (FRS102)).

The directors acknowledge their responsibility for ensuring that the company keeps proper accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and if its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

Approved by the Directors on the 27th September 2022

Signed on their behalf by Director

Print Name:

  
Jonathan Paul Wilkins

**CITYGATE COMMUNITY PROJECTS  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**Basis of preparation:**

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP (FRS102)).

Advantage has been taken of Section 396(5) of The Companies Act 2006 to allow the format of the financial statements to be adapted to reflect the special nature of the charity's operation and in order to comply with the requirements of the SORP.

Citygate Community Projects meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Preparation of accounts on a going concern basis

Preparation of the accounts is on a going concern basis. The Trustees are of the view that the level of reserves will support the charity going forward.

The charity has opted to use the natural classification of categories in its accounts.

**Changes to accounting estimates**

No changes to accounting estimates have occurred in the reporting period

**Material prior period errors**

No material prior year error have been identified in the reporting period

**1. ACCOUNTING POLICIES**

The particular accounting policies adopted are set out below.

**Income**

*Recognition of Income*

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the income;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

*Offsetting*

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

*Grants and Donations*

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).

*Tax reclaims on Donations and Gifts*

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

*Contractual Income and Performance Related Grants*

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

*Gifts in Kind*

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

*Legacies*

Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

*Government Grants*

The charity has not received government grants in the reporting period.

*Donated goods*

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

**CITYGATE COMMUNITY PROJECTS  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

*Donated Services and Facilities*

Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.

*Volunteer Help*

The value of any voluntary help received is not included in the accounts but is described in the Directors' annual report

*Income from interest, royalties and dividends*

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

*Investment Gains and Losses*

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

*Insurance claims*

Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP) and are included as an item of other income in the SoFA.

*Income from membership subscriptions*

Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

**Expenditure and liabilities**

*Liability recognition*

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

*Governance Costs*

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

*Grants with Performance Conditions*

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

*Grants Payable without Performance Conditions*

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

*Employee benefits*

Short term benefits including holiday pay are recognised as an expense in the period in which the service is received.

*Redundancy cost*

The charity made no redundancy payments during the reporting period.

*Deferred income*

No material item of deferred income has been included in the accounts.

*Legal status of the charity*

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

*Stocks and work in progress*

Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.

**CITYGATE COMMUNITY PROJECTS  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31 MARCH 2022**

**Debtors**

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

**Fixed Assets**

Tangible fixed assets for use by the charity

These are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation is calculated at a rate to write off the cost of tangible fixed assets on a reducing balance basis (if purchased before 1st April 2021) or straight line basis (if purchased after 1st April 2021) over their estimated useful lives. The rates applied per annum are as follows:

		Equipment		reducing balance basis		25% (assets purchased pre 1st April 2021)		10% (assets purchased post 1st April 2021)		
		Equipment		straight line basis						
<b>2. INCOME AND ENDOWMENTS FROM:</b>	<b>Note</b>	<b>Unrestricted Funds</b>	<b>Designated Funds</b>	<b>Restricted Funds</b>	<b>TOTAL 2021/22</b>	<b>TOTAL 2020/21</b>				
		£	£	£	£	£				
<b>a) Donations and Legacies</b>										
Gifts & Donations		77,281	-	-	77,281	78,229				
Gift Aid Tax Recoverable		5,136	-	-	5,136	1,320				
Grants from Trusts & Foundations	12	236,161	-	29,000	265,161	250,724				
Corporate Giving		38,798	-	-	38,798	63,476				
Grants (FareShare)		73,970	-	-	73,970	138,877				
Grants (Waste and Resources Action Programme)	12	59,305	-	14,616	73,921	168,278				
Statutory & European Funding		91,470	-	-	91,470	38,576				
		<b>582,121</b>	<b>-</b>	<b>43,616</b>	<b>625,737</b>	<b>739,480</b>				
<b>b) Charitable Activities</b>										
Administrative Fees (CFM)		62,647	-	-	62,647	124,400				
Intern Placement		21,074	-	-	21,074	1,260				
Training Income		144	-	-	144	4,500				
		<b>83,865</b>	<b>-</b>	<b>-</b>	<b>83,865</b>	<b>130,160</b>				
<b>c) Other Trading Activities</b>										
Fundraising		18,254	-	-	18,254	17,236				
		<b>18,254</b>	<b>-</b>	<b>-</b>	<b>18,254</b>	<b>17,236</b>				
<b>d) Investments</b>										
Dividends & Interest		85	-	-	85	4				
		<b>85</b>	<b>-</b>	<b>-</b>	<b>85</b>	<b>4</b>				
<b>e) Other</b>										
Sundry & Miscellaneous Income		198	-	-	198	241				
		<b>198</b>	<b>-</b>	<b>-</b>	<b>198</b>	<b>241</b>				

**3. INTANGIBLE INCOME**

The value of the food handled by FareShare Sussex has been incorporated into the notes to the accounts only. Further information is given in note 13.

**CITYGATE COMMUNITY PROJECTS**  
**(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**4. EXPENDITURE ON:**

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2021/22 £	TOTAL 2020/21 £
<b>a) Raising Funds</b>						
Advertising & Marketing		571	-	-	571	-
Fundraising		2,438	-	-	2,438	1,725
Salaries & Wages	14	30,152	-	-	30,152	12,288
		<b>33,161</b>	<b>-</b>	<b>-</b>	<b>33,161</b>	<b>14,013</b>
<b>b) Charitable Activities</b>						
<u>Furthering charity aims</u>						
Cleaning Costs		3,958	-	-	3,958	7,255
Depreciation Expense		38,751	-	11,118	49,869	41,224
Equipment Costs		2,414	-	556	2,970	11,784
Health & Safety Costs		3,569	-	-	3,569	5,114
Insurance Costs		5,151	-	-	5,151	3,273
Loss on Disposal of Fixed Asset		2,542	-	-	2,542	-
Memberships, Licences & Subscriptions		8,916	-	-	8,916	8,566
Motor Vehicle Expenses		5,509	-	-	5,509	1,829
Motor Vehicle Fuel Costs		10,773	-	5,000	15,773	14,686
Motor Vehicle Hire Costs		25,645	-	-	25,645	35,477
Motor Vehicle Repairs		3,306	-	-	3,306	7,365
Motor Vehicle Insurance		10,879	-	-	10,879	8,904
Pest Control Costs		754	-	-	754	377
Premises General Expenses		950	-	-	950	5,688
Printing, Postage & Stationery		2,236	-	944	3,180	2,959
Rent & Rates		54,047	-	12,000	66,047	54,530
Repairs & Maintenance		6,989	-	-	6,989	14,197
Recruitment & Admin Costs		4,439	-	-	4,439	-
Salaries & Wages	14	115,459	197,774	10,500	323,733	314,401
Staff Wellbeing (Note: 2022 includes refund)		(245)	-	-	(245)	822
Telephone Costs		3,033	-	-	3,033	5,930
Training Costs		3,622	-	-	3,622	7,013
Travel & Subsistence		1,493	-	-	1,493	458
Utility Costs		12,091	-	-	12,091	8,647
Volunteers Expenses		9,181	-	-	9,181	21,506
Waste Collections Costs		9,437	-	-	9,437	8,247
<u>Charity governance</u>						
Finance & Admin Fees		-	-	-	-	6,000
Independent Examination & Accountancy Fees (incl. accounts software)		3,226	-	-	3,226	2,551
Legal & Professional Fees		48	-	-	48	1,882
		<b>348,169</b>	<b>197,774</b>	<b>40,118</b>	<b>586,061</b>	<b>600,685</b>
<b>c) Other</b>						
Sundry Expenses		36	-	-	36	386
		<b>36</b>	<b>-</b>	<b>-</b>	<b>36</b>	<b>386</b>

**CITYGATE COMMUNITY PROJECTS  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31 MARCH 2022**

**5. SUPPORT AND GOVERNANCE COSTS**

	Support	Governance	Total
	£	£	£
Office & administration	48	-	48
Independent examiners fees	-	1,500	1,500
	<u>48</u>	<u>1,500</u>	<u>1,548</u>

**6. DETAILS OF CERTAIN TYPES OF EXPENDITURE**

	2021/22 £	2020/21 £
Independent examiner's fees	1,500	1,500
Assurance services other than audit or independent examination	-	-
Tax advisory fees	-	-
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	-	-

**7. TANGIBLE FIXED ASSETS**

		General Fund Equipment £	Restricted Fund Equipment £	Total £
Cost	01-Apr-21	241,271	103,488	344,759
Additions		1,566	14,616	16,182
Disposals		(20,165)	-	(20,165)
Cost at	31-Mar-22	<u>222,672</u>	<u>118,104</u>	<u>340,776</u>
Depreciation	01-Apr-21	37,604	63,754	101,358
Charge		38,751	11,118	49,869
On Disposals		(2,677)	-	(2,677)
Depreciation at	31-Mar-22	<u>73,678</u>	<u>74,872</u>	<u>148,550</u>
Net Book Value	31-Mar-22	<u>148,994</u>	<u>43,232</u>	<u>192,226</u>
Net Book Value	31-Mar-21	203,667	39,734	243,401

The annual commitments under non-cancelling operating leases and capital commitments for the next financial year are as follows:

31st March 2022 : Motor Vehicle Leasing Costs £22,032

31st March 2021 : Motor Vehicle Leasing Costs £33,048

**8. CASH AT BANK AND IN HAND**

	Unrestricted Fund £	Designated Fund £	Restricted Fund £	Total 31-Mar-22 £	Total 31-Mar-21 £
Cash at Bank and in Hand	522,743	-	-	522,743	524,920
	<u>522,743</u>	<u>-</u>	<u>-</u>	<u>522,743</u>	<u>524,920</u>

**9. DEBTORS AND PREPAYMENTS**

	Unrestricted Fund £	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-22 £	Total 31-Mar-21 £
Tax Recoverable	-	-	-	-	1,320
Prepayments	7,000	-	-	7,000	7,000
Other Debtors	42,347	-	-	42,347	1,726
Overpaid HMRC PAYE and NI	833	-	-	833	-
Overpaid Pension Contributions	321	-	-	321	-
Travel to Work Loan	-	-	-	-	177
	<u>50,501</u>	<u>-</u>	<u>-</u>	<u>50,501</u>	<u>10,223</u>

**CITYGATE COMMUNITY PROJECTS**  
**(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**10. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	Note	Unrestricted Fund £	Designated Fund £	Restricted Fund £	Total 31-Mar-22 £	Total 31-Mar-21 £
Deferred Income		-	-	-	-	75,168
Independent Examiners Fees		1,500	-	-	1,500	1,500
Other Creditors		3,621	-	-	3,621	55,734
PAYE, NI and Student Loan Deductions		11,807	-	-	11,807	6,104
Pension Contributions		1,097	-	-	1,097	1,276
Agency Funds	21	-	-	-	-	198
		<b>18,025</b>	<b>-</b>	<b>-</b>	<b>18,025</b>	<b>139,980</b>

**11. DESIGNATED FUNDS - CURRENT YEAR**

	Balance 01-Apr-21 £	Income £	Purchase of Fixed Assets £	Expenditure £	Expenditure (Depreciation) £	Transfer Btw Funds £	Balance 31-Mar-22 £
Salaries	48,000	-	-	48,000	-	-	-
Member Fees	86,580	-	-	86,580	-	-	-
CFM Fees	6,724	-	-	6,724	-	-	-
Covid Response Roles	32,000	-	-	32,000	-	-	-
WRAP Covid Response Support Roles	8,970	-	-	8,970	-	-	-
Brighton and Hove Carbon Fund	8,000	-	-	8,000	-	-	-
Grants from Trusts and Foundations	7,500	-	-	7,500	-	-	-
	<b>197,774</b>	<b>-</b>	<b>-</b>	<b>197,774</b>	<b>-</b>	<b>-</b>	<b>-</b>

The designated funds ringfenced at the end the previous financial year, have been spent on the purposes designated by the Trustees on core costs, salaries and project costs..

**11a). DESIGNATED FUNDS - PREVIOUS YEAR**

	Balance 01-Apr-20 £	Income £	Purchase of Fixed Assets £	Expenditure £	Expenditure (Depreciation) £	Transfer Btw Funds £	Balance 31-Mar-21 £
Salaries	-	-	-	-	-	48,000	48,000
Member Fees	-	-	-	-	-	86,580	86,580
CFM Fees	-	-	-	-	-	6,724	6,724
Covid Response Roles	-	-	-	-	-	32,000	32,000
WRAP Covid Response Support Roles	-	-	-	-	-	8,970	8,970
Brighton and Hove Carbon Fund	-	-	-	-	-	8,000	8,000
Grants from Trusts and Foundations	-	-	-	-	-	7,500	7,500
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>197,774</b>	<b>197,774</b>

The closing balance of designated funds has been ringfenced by the Trustees for the purposes shown above. Designated funds are wholly represented by cash reserves £267,998 less deferred income (creditors) of £70,224 of the charity.

**12. RESTRICTED FUNDS - CURRENT YEAR**

	Balance 01-Apr-21 £	Income £	Purchase of Fixed Assets £	Expenditure £	Expenditure (Depreciation) £	Transfer Btw Funds £	Balance 31-Mar-22 £
Cold Room - Capital Funded Fixed Assets	37,624	14,616	14,616	-	10,591	-	41,649
Cold Room - Fixed Assets	2,018	-	-	-	504	-	1,514
Equipment - Fixed Assets	92	-	-	-	23	-	69
Office and Admin	-	1,500	-	1,500	-	-	-
Rent and Unit Costs	-	12,000	-	12,000	-	-	-
Salaries	-	10,500	-	10,500	-	-	-
Van	-	5,000	-	5,000	-	-	-
	<b>39,734</b>	<b>43,616</b>	<b>14,616</b>	<b>29,000</b>	<b>11,118</b>	<b>-</b>	<b>43,232</b>

The restricted funds have been spent in accordance with the purpose they were given. The closing balance of restricted funds at 31st March 2022 is wholly represented by the restricted fund fixed assets (£43,232) held by the charity.



**CITYGATE COMMUNITY PROJECTS**  
**(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**12a) RESTRICTED FUNDS - PREVIOUS YEAR**

	Balance 01-Apr-20 £	Income £	Purchase of Fixed Assets £	Expenditure £	Expenditure (Depreciation) £	Transfer Btw Funds £	Balance 31-Mar-21 £
Cold Room	15,720	-	-	3,136	-	(12,584)	-
Cold Room - Capital Funded Fixed Assets	51,854	-	-	-	14,230	-	37,624
Cold Room - Fixed Assets	2,689	-	-	-	671	-	2,018
Covid PPE	-	5,000	-	5,000	-	-	-
Equipment - Fixed Assets	123	-	-	-	31	-	92
Nature Through Nurture	-	5,000	-	5,000	-	-	-
Rent and Unit Costs	-	12,000	-	12,000	-	-	-
Salaries	-	10,000	-	10,000	-	-	-
Van	-	13,546	-	13,546	-	-	-
	<b>70,386</b>	<b>45,546</b>	<b>-</b>	<b>48,682</b>	<b>14,932</b>	<b>(12,584)</b>	<b>39,734</b>

The restricted funds have been spent in accordance with the purpose they were given. The closing balance of restricted funds at 31st March 2021 is wholly represented by the restricted fund fixed assets (£39,734) held by the charity.

The transfer between funds of £12,584 represents unspent restricted funds carried forward from 2019/20 which were given for coldroom expenditure and were spent in 2020/21 towards the purchase of coldroom equipment, which has been capitalised as a general fund fixed asset for ongoing use by the charity.

**13. INTANGIBLE INCOME**

In addition to the income shown in the Statement of Financial Activities, there is the food supplied by retailers, food manufacturers and consumers to FareShare Sussex.

Based on advice from FareShare UK and professional advisers, including MHA Carpenter Box, the food supplied, stored and distributed from and to third parties has been treated as 'intangible income'. Full details including weight, value and assumption for valuation are fully disclosed below.

	Weight kg	Value £
Stocks of Food at 1.4.21	85,990	144,463
Donated Food	1,065,000	1,970,250
Distributed Food	(1,085,000)	(2,007,250)
Disposed as waste	(14,000)	(25,900)
Stocks of Food at 31.3.22	51,990	87,343

The estimated cost of food has been calculated by weight at an average cost as calculated by the Trussell Trust of £1.68 per kg.

**14. ANALYSIS OF STAFF COSTS, TRUSTEE REMUNERATION AND EXPENSES AND THE COST OF KEY PERSONNEL**

	2021/22 £	2020/21 £
Gross Wages and Salaries	328,264	302,119
Employer's National Insurance Costs	23,790	22,660
Less HMRC Incentive	(4,000)	(4,000)
Employer's Pension Contributions	5,831	5,910
	<b>353,885</b>	<b>326,689</b>

Full time equivalent employees who were engaged in each of the following activities, (numbers include both part time and full time employees):

	2021/22		2020/21	
	Start of year Number	End of year Number	Start of year Number	End of year Number
Costs of generating funds/fund raising	1	1	1	1
Activities in furtherance of organisation's objects	13	14	9	13

No employees received emoluments in excess of £60,000. Staff are paid through the PAYE system.

The key management personnel of the charity comprise the Trustees/Directors and the Leadership Team. No Trustees/Directors received remuneration. The total employee benefits (including employer national insurance and employer pension contributions) of key management personnel of the charity were £36,995 (2020/21: £36,650).

The charity operates a government backed defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme. The amount charged in the financial year end 31st March 2022 was £5,831 (2020/21: £5,910). The charity is under no further obligation to make any extra payments irrespective of how that pension fund performs.

**CITYGATE COMMUNITY PROJECTS**  
**(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**15. DIRECTORS AND OTHER RELATED PARTIES**

	2021/22	2020/21
Number of Directors who were paid expenses	-	-
Total amount paid	£ -	£ -

No payments were made to Directors or any persons connected with them during this financial period. No material transaction took place between the organisation and a Director or any person connected with them.

Four Directors donated a combined total of £680 to the charity during this financial year (2020/21: Three Directors £690).

**16. MOVEMENT IN FUNDS**

The Company is Limited by Guarantee (04298200) and is a Charity registered with the Charity Commission (1093245) and does not have a Share capital and has no income subject to Corporation Tax.

<u>Current year movement in funds</u>	At 01-Apr-21 £	Net movement in funds £	Transfers btw funds £	At 31-Mar-22 £
<b>Unrestricted Funds</b>				
General Funds	401,056	303,157	-	704,213
Designated Funds	197,774	(197,774)	-	-
<b>Restricted Funds</b>				
Restricted Funds	39,734	3,498	-	43,232
<b>TOTAL FUNDS</b>	<u>638,564</u>	<u>108,881</u>	<u>-</u>	<u>747,445</u>

Net movement in funds, included in the above are as follows:

	Income £	Expenditure £	Movement in funds £
<b>Unrestricted Funds</b>			
General Funds	684,523	(381,366)	303,157
Designated Funds	-	(197,774)	(197,774)
<b>Restricted Funds</b>			
Restricted Funds	43,616	(40,118)	3,498
<b>TOTAL FUNDS</b>	<u>728,139</u>	<u>(619,258)</u>	<u>108,881</u>

<u>Comparatives for movement in funds</u>	At 01-Apr-20 £	Net movement in funds £	Transfers btw funds £	At 31-Mar-21 £
<b>Unrestricted Funds</b>				
General Funds	296,141	290,105	(185,190)	401,056
Designated Funds	-	-	197,774	197,774
<b>Restricted Funds</b>				
Restricted Funds	70,386	(18,068)	(12,584)	39,734
<b>TOTAL FUNDS</b>	<u>366,527</u>	<u>272,037</u>	<u>-</u>	<u>638,564</u>

Net movement in funds, included in the above are as follows:

	Income £	Expenditure £	Movement in funds £
<b>Unrestricted Funds</b>			
General Funds	841,575	(551,470)	290,105
Designated Funds	-	-	-
<b>Restricted Funds</b>			
Restricted Funds	45,546	(63,614)	(18,068)
<b>TOTAL FUNDS</b>	<u>887,121</u>	<u>(615,084)</u>	<u>272,037</u>

**CITYGATE COMMUNITY PROJECTS  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31 MARCH 2022**

**17. RISK ASSESSMENT**

The Directors actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Directors have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

**18. RESERVES POLICY**

The Directors have considered the level of reserves they wish to retain, appropriate to the charity's needs. Further detail is provided in the Annual report.

**19. PUBLIC BENEFIT**

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Annual report.

**20. EVENTS AFTER THE END OF THE REPORTING PERIOD**

There are no events that require disclosure.

**21. AGENCY FUNDS**

On 13th January 2020 Citygate Community Projects received £197.50 in donations, which were paid into the CityGate Community Projects bank account. The funds were actually destined for the FareShare Sussex project and a transfer was made on 17th January 2020 to transfer the funds across to the FareShare Sussex bank account. Due to an administrative error, in the financial statements for year ended 31st March 2020 it was disclosed that the funds were destined for CityGate Church UK (registered charity number 1117985), which was incorrect. An adjustment has been made this year to reflect the correct situation, which the Trustees have confirmed.

The amounts received and paid over were:

	£
Amount stated as held at 31.3.21	198
Correction made 31.3.22	(198)
Amount held 31.3.22	-

**CITYGATE COMMUNITY PROJECTS  
(A COMPANY LIMITED BY GUARANTEE)**

**STATEMENT OF CASHFLOWS  
FOR THE YEAR ENDED 31 MARCH 2022**

		2021/22 £	2020/21 £
<b>Cash used in operating activities</b>	(a)	<u>(6,245)</u>	<u>421,598</u>
<b>Cash used from investing activities</b>			
Interest income		85	4
Purchase of tangible fixed assets		(16,182)	(224,009)
Disposal of tangible fixed assets		20,165	-
<b>Cash provided by (used in) investing activities</b>		<u>4,068</u>	<u>(224,005)</u>
<b>Cash flows from financing activities</b>			
Introduction/(Repayment) of long term borrowing		-	-
<b>Cash used in financing activities</b>		<u>-</u>	<u>-</u>
<b>Increase/(decrease) in cash and cash equivalents in the year</b>		<u>(2,177)</u>	<u>197,593</u>
<b>Cash and cash equivalents at the start of the year</b>		524,920	327,327
<b>TOTAL cash and cash equivalents at the end of the year</b>	(b)	<u>522,743</u>	<u>524,920</u>

**(a) Reconciliation of net movement in funds to net cash flow from operating activities**

	2021/22 £	2019/20 £
Net movement in funds	108,881	272,037
Add back depreciation charge	47,192	41,224
Deduct interest income shown in investing activities	(85)	(4)
Decrease/(increase) in debtors	(40,278)	5,873
Increase/(decrease) in creditors	(121,955)	102,468
	<u>(6,245)</u>	<u>421,598</u>

**Net cash used in operating activities**

**(b) Analysis of cash and cash equivalents**

	2021/22 £	2019/20 £
Cash at bank and in hand	522,743	524,920
<b>Total cash and cash equivalents</b>	<u>522,743</u>	<u>524,920</u>