WHITEFIELD CHARITY SK CORPORATION

England & Wales · Charity number 1051770

Details

Other names	WHITEFIELD CORPORATION, SOUP KITCHEN
Status	Registered
Legal form	Other
Company number	FC018908
Registered	1996-01-16
Register	View on the Charity Commission register

Contact

Address	Whitefield Memorial Church 79a Tottenham Court Road London W1T 4TD
Phone	02075802791
Email	info@soupkitchenlondon.org
Website	www.soupkitchenlondon.org

Activities

Objects: THE RELIEF OF THE POOR,HANDICAPPED AND AGED,THE ADVANCEMENT OF EDUCATION THROUGH THE PROVISION OF TRAINING FOR EMPLOYMENT AND THE RELIEF OF SICKNESS BY THE PROVISION OF COUNSELLING TO PERSONS DEPENDENT ON DRUGS OR ALCOHOL.

Activities: Established in 1986, The Soup Kitchen is a resource for the homeless, elderly, lonely and vulnerable in London. We provide free nutritious meals, clothing and unprecedented mental health support to nearly 150 people each day in London. We aim to tackle some of the core issues of homelessness in an environment that is welcoming to everyone.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, The Prevention Or Relief Of Poverty
- **Who:** Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

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Geography

- Camden

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£558,267	£582,275	£468,736	5
2023-12-31	£517,618	£488,712	£492,744	5
2022-12-31	£371,693	£375,180	-	-
2021-12-31	£394,135	£320,528	-	-
2020-12-31	£451,451	£306,108	-	-

Trustees

Name	Role	Appointed
CONSTANCE JACKSON	Chair	
JANET MARIE BAGBY		
Jennifer Mills-Knutsen		2016-07-21
Michael Brown		2017-11-09
Renee Kuo		2017-11-09

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WHITEFIELD CHARITY SK CORPORATION

England & Wales - Charity number 1051770

Accounts

Charity registration number 1051770 (England and Wales)

WHITEFIELD CHARITY SK CORPORATION

SOUP KITCHEN (WORKING NAME)

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

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WHITEFIELD CHARITY SK CORPORATION
SOUP KITCHEN (WORKING NAME)
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Constance Jackson Janet Bagby Michael Brown Renee Kuo Rev Jennifer Mills-Knutsen
Charity director	Alex Brown
Charity number	1051770
Principal address	Whitefield Memorial Church 79A Tottenham Court Road London W1T 4TD
Independent examiner	West & Berry Limited Nile House Nile Street Brighton BN1 1HW
Bankers	Royal Bank of Scotland 119-121 Victoria Street London SW1E 6RA

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WHITEFIELD CHARITY SK CORPORATION
SOUP KITCHEN (WORKING NAME)
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WHITEFIELD CHARITY SK CORPORATION
SOUP KITCHEN (WORKING NAME)
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their annual report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 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)" (effective 1 January 2019).

Objectives and activities

The charity's objects are the relief of the poor, handicapped and aged, the advancement of education through the provision of training for employment and the relief of sickness by the provision of counselling to persons dependent on drugs or alcohol.

The Whitefield Charity SK Corporation (Soup Kitchen London) is dedicated to alleviating food poverty and promoting mental well-being amongst those experiencing homelessness, hardship or social isolation across London. The charity provides free nutritious meals, clothing and essential support within a safe and welcoming environment to hundreds of vulnerable people each day.

Through our on-site mental health clinic, we offer counselling and therapeutic support to individuals affected by poor mental health, addiction or trauma, helping them on their journey toward recovery.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Activities for Achieving Objectives

Our primary activities include operating a soup kitchen from within the American International Church. We serve hot, nutritious meals, distribute supplies and foster a sense of belonging to approximately 240 people daily.

We continue to operate a no-appointment-necessary mental health drop-in clinic to address the mental health needs of our guests.

Guests also receive access to clothing and toiletries, as well as legal advice and therapeutic activities, such as yoga, to support their overall well-being.

The charity utilises 8–10 volunteers daily and welcomes thousands of different volunteers annually, including many from corporate partnerships. Their contribution of time, skills and resources is invaluable to the running of our services.

The Trustees express their sincere gratitude to all individuals and corporate partners who have generously contributed food, clothing, supplies, time and financial support throughout the year. Our work would not be possible without the commitment and generosity of our donors and volunteers, whose support enables us to serve hundreds of people in need each day.

Volunteers

We utilise 8-10 volunteers daily to assist us in our work. The charity is extremely grateful for the generous efforts of our volunteers, who give up their time and energy to help us serve and support our guests. Annually we utilise hundreds of volunteers. The Trustees offer their sincere gratitude to all the volunteers who have helped us in 2024.

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Achievements and performance

Achievements and Performance in 2024

Throughout 2024, our focus remained on providing vital support to hundreds of vulnerable and marginalised people each day. Alongside our core work, we made meaningful progress in several key areas:

- **Mental Health Support:** Demand for our on-site mental health clinic remained high throughout the year, reflecting the growing need for accessible and immediate support. Plans were set in motion to increase the number of opening days, allowing more guests to access counselling when they need it most.
- **Employment Pathways:** In September, we launched Home Kitchen, a social enterprise restaurant in Primrose Hill, co-founded by our Director. Guests of the Soup Kitchen were recruited, trained and employed at the London Living Wage while gaining qualifications in catering and hospitality.
- **Guest Services:** We strengthened our guest services by appointing a dedicated Clothing Coordinator, maintaining our volunteer-led legal clinic and continuing a varied programme of therapeutic and social activities, including film screenings, bingo sessions and community outings.
- **Outreach:** Our outreach work expanded significantly, with teams providing food, clothing and support to rough sleepers in key central London areas, including Tottenham Court Road, Oxford Street, Soho, Leicester Square, Trafalgar Square and The Strand.
- **Infrastructure:** We secured funding for the refurbishment of our indoor guest space, which will create a more comfortable, efficient and welcoming environment for those we support. Thanks to the generosity of our corporate partners, we also secured funding to refurbish our kitchen. As the number of guests we serve continues to grow, this upgrade is vital to expanding our capacity and keeping pace with the increasing need in our community.
- **Volunteers:** Corporate volunteer engagement continued to grow, with new and returning partners giving their time, skills and resources to support our mission. Their commitment helped power our day-to-day work and deepened relationships that are vital to our long-term success.
- **Fundraising:** We remain deeply grateful to the many organisations, trusts and individuals whose generosity makes our work possible. In particular, we acknowledge the vital support of the Zurich Community Trust, Bloomberg LP, Derwent London, Kraft Heinz, Homebase, Dash Water, KIND Snacks, Grove End Housing, A. Mussarat, J. Abrahart, Raymond James, Lavazza, the Worshipful Company of Fanmakers, the Joan Ainslie Charitable Trust, the American International Church, Proskauer Rose, Citibank, St Giles & St George, Wonderhood Studios, the DLL Group, Avanade, Apollo Global Management, United Talent, GAIL's Bakery, Pret, Lily's Pet Food, City Harvest, Vegware and Vodafone, amongst many others. Their continued partnership and generosity have played a crucial role in sustaining and expanding our services throughout the year.

The Trustees extend their heartfelt thanks to everyone who has supported the charity this year, whether through donations of food, clothing or supplies or by giving their time and skills. The compassion and generosity of our donors, volunteers and staff remain at the core of our mission and daily work.

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Future Plans

Looking ahead to 2025 and beyond, the Trustees have identified the following priorities:

• **Cabin Refurbishment:** Complete the full refurbishment of our indoor guest area (the Cabin), with upgraded equipment and seating, improved lighting and a reconfigured layout to enhance comfort, accessibility and the overall guest experience while creating a more functional environment.

• **Mental Health Services:** With additional funding, we aim to expand our mental health drop-in clinic, enabling more guests to access counselling and support when they need it most.

• **Employment Pathways:** Continue developing the Home Kitchen model to provide more of our guests the opportunity to train, work and build confidence. We also aim to explore new income and employment models, such as food stalls and small-scale catering services.

• **Volunteer Management:** Introduce a full-time Volunteer Coordinator role to oversee all aspects of volunteer engagement, simplify scheduling and make sure that volunteering continues to play a key role in our fundraising and community impact.

• **Sustainable Funding:** Strengthen our long-term sustainability by growing unrestricted income through modest corporate volunteering fees, wider donor support in the UK and US and consistent growth in grant funding.

• **Outreach:** Expand our Street Outreach programme to reach more people across London, including rough sleepers, older adults and those with disabilities who cannot attend the Soup Kitchen, making sure they have access to food, clothing and compassionate support.

• **Advocacy:** Build on our integrated model of food, mental health and employment to demonstrate how holistic, person-centred support can help our friends transition from crisis to stability. Over the next year, we plan to share our learning more widely through partnerships, presentations and reports, so others can benefit from the progress we've made in combining immediate care with lasting opportunity.

Financial review

Financial Summary

Income for the year totalled £558,267 (2023: £517,618), and of this £131,710 (2023: £65,474) related to restricted funds.

At the balance sheet date the Charity had restricted fund balances of £166,000 (2023: £148,253) and general funds of £302,736 (2023: £344,491).

In line with the reserves policy, the Trustees have allocated general funds above 6 months' budgeted expenditure to a Capital Fund for future projects. At the balance sheet date £95,336 (2023: £136,791) was held in the Capital Fund.

Going Concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

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Reserves Policy

The Charity will maintain an average of 6 months operating expenses based on the year's budget.

Amounts above this will be allocated to a capital fund in anticipation of future projects that help the Charity expand its reach, supporting more beneficiaries and providing more services.

The balance of unrestricted reserves at the year end was £207,400 (2023: £207,700).

Plans for future periods

Future Developments

The Trustees remain committed to feeding, clothing and providing mental health support to the most vulnerable in our society. We aim to continue offering a safe and inclusive environment for all who need it.

As part of our future plans we are exploring the possibility of expanding our kitchen to accommodate the growing number of homeless and vulnerable individuals who rely on our services each day. Recognising the ever increasing demand, we are also considering introducing an additional day of service, allowing us to open each day of the week.

In line with our commitment to long term impact we plan to enhance our job training and placement programs. By working closely with our corporate partners, we aim to offer more comprehensive employment opportunities, including the possibility of apprenticeships and mentorship programs that can provide our guests with the skills and confidence they need to re-enter the workforce.

Furthermore, we are exploring essential facilities such as showers, toilets and laundry services. These are critical needs for rough sleepers in London and providing these amenities would significantly improve their quality of life.

Lastly, we are committed to expanding our outreach initiatives with the goal of reaching more individuals in need. This may include the development of mobile services that can bring food, clothing and support directly to those unable to visit our facilities.

Structure, governance and management

Constitution

The Whitefield Charity SK Corporation is a company registered in the State of Deal ware USA where it is recognised as a charity under the name Whitefield Charity SK Corporation.

The Corporation is registered with the Charity Commission in the United Kingdom, charity number 1051770.

The charity is governed by its By-laws, which were amended and restated on 12th May 2016.

The trustees who served during the year and up to the date of signature of the financial statements were:
Constance Jackson
Janet Bagby
Michael Brown
Renee Kuo
Rev Jennifer Mills-Knutsen

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Method of Appointment of Election of Trustees

The Charity's management is the responsibility of the Trustees who are elected and co-opted under the terms of the by-laws. Trustees serve a term of three years and must be elected and qualified. New trustees are given a full induction to the Charity and their responsibilities under Charity Law. Trustees are also encouraged to volunteer at the soup kitchen.

Organisational Structure and Decision Making

The Board of Trustees comprises five trustees, headed by the Board Chair. The maximum number of trustees allowed is eleven. The Trustees are responsible for the overall management and control of The Whitefield Charity SK Corporation and meet 6-8 times annually.

At all meetings of the Board of Trustees, the presence of a majority of the total number of Trustees authorised at the time of such vote shall constitute a quorum for the transaction of business.

The day-to-day running of the Charity is delegated to the Director, who is supported by staff. The Trustees consider that they, along with the Director of the Charity, comprise the key leadership personnel of the Charity.

The Trustees give their time freely and the pay of the Director is set by the Trustees (and subject to annual review).

The trustees' report was approved by the Board of Trustees.

.....
Constance Jackson
Trustee

Date: 30/10/2025

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WHITEFIELD CHARITY SK CORPORATION
SOUP KITCHEN (WORKING NAME)
STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

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

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

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WHITEFIELD CHARITY SK CORPORATION
SOUP KITCHEN (WORKING NAME)
INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF WHITEFIELD CHARITY SK CORPORATION

I report to the trustees on my examination of the financial statements of Whitefield Charity SK Corporation (the charity) for the year ended 31 December 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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

1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
2 the financial statements do not accord with those records; or
3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

M D Westbury FCCA

Michelle Westbury FCCA

West & Berry Limited
Nile House
Nile Street
Brighton
BN1 1HW
Date: 31/10/2025

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WHITEFIELD CHARITY SK CORPORATION
SOUP KITCHEN (WORKING NAME)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	**3**	422,102	131,710	553,812	448,353	65,474	513,827
Investments	**4**	4,455	-	4,455	3,791	-	3,791
Total income		426,557	131,710	558,267	452,144	65,474	517,618
Expenditure on:							
Raising funds	**5**	651	-	651	1,545	-	1,545
Charitable activities	**6**	467,661	113,963	581,624	417,544	69,623	487,167
Total expenditure		468,312	113,963	582,275	419,089	69,623	488,712
Net income/(expenditure) and movement in funds		(41,755)	17,747	(24,008)	33,055	(4,149)	28,906
Reconciliation of funds:							
Fund balances at 1 January 2024		344,491	148,253	492,744	311,436	152,402	463,838
Fund balances at 31 December 2024		302,736	166,000	468,736	344,491	148,253	492,744

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

The notes on pages 11 to 23 form part of these financial statements.

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WHITEFIELD CHARITY SK CORPORATION
SOUP KITCHEN (WORKING NAME)
BALANCE SHEET
AS AT 31 DECEMBER 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Tangible assets	**13**		118,516		120,179
Current assets					
Stocks	**14**	10,000		37,392	
Debtors	**15**	-		10,000	
Cash at bank and in hand		368,154		348,261	
		378,154		395,653	
Creditors: amounts falling due within one year	**16**	(27,934)		(23,088)	
Net current assets			350,220		372,565
Total assets less current liabilities			468,736		492,744
The funds of the charity					
Restricted income funds	**18**		166,000		148,253
Unrestricted funds	**19**		302,736		344,491
			468,736		492,744

The notes on pages 11 to 23 form part of these financial statements.

The financial statements were approved by the trustees on 30/10/2025

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Constance Jackson
Trustee

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WHITEFIELD CHARITY SK CORPORATION
SOUP KITCHEN (WORKING NAME)
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Cash flows from operating activities					
Cash generated from operations	**22**		26,587		3,118
Investing activities					
Purchase of tangible fixed assets		(11,149)		(28,010)	
Investment income received		4,455		3,791	
Net cash used in investing activities			(6,694)		(24,219)
Net cash generated from financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			19,893		(21,101)
Cash and cash equivalents at beginning of year			348,261		369,362
Cash and cash equivalents at end of year			368,154		348,261

The notes on pages 11 to 23 form part of these financial statements.

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1 Accounting policies

Charity information

Whitefield Charity SK Corporation (working name, Soup Kitchen) is a registered charity with the Charity Commission in England and Wales. The charity's aim is to combat food poverty as set out in the Trustees' Report. The principal address of the charity is Whitefield Memorial Church, 79A Tottenham Court Road, London W1T 4TD.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) and the Charities SORP "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)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

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1 Accounting policies **(Continued)**

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold.

Where the donated good is a fixed asset, it is measured at fair value unless it is impractical to measure this reliably, in which case the cost of the item to the donor is used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the charity's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the charity, which is the amount it would have been willing to pay to obtain the services or facilities or equivalent economic benefit on the open market; a corresponding amount is then recognised under expenditure in the period of receipt.

Interest receivable on funds held on deposit is included when receivable and the amount can be reliable measured by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities, events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Property improvements	10% reducing balance
Kitchen equipment	20% reducing balance
Other equipment	20% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

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1 Accounting policies **(Continued)**

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

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1 Accounting policies **(Continued)**

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donated goods and services	193,360	-	193,360	166,505	-	166,505
Other	228,742	131,710	360,452	281,848	65,474	347,322
	422,102	131,710	553,812	448,353	65,474	513,827
Donations and gifts						
Individuals	173	-	173	547	-	547
Corporate	123,331	62,500	185,831	120,714	57,000	177,714
Online giving and gift aid	76,324	-	76,324	110,899	-	110,899
Trusts and foundations	7,000	65,000	72,000	17,000	-	17,000
Groups and churches	21,914	4,210	26,124	32,688	8,474	41,162
	228,742	131,710	360,452	281,848	65,474	347,322

Donated goods and services

Included in the £193,360 total are food, kitchen supplies and items for distribution.

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3 Income from donations and legacies **(Continued)**

Volunteers

Like most charities, Soup Kitchen is reliant on a team of volunteers. Each day the charity has the support of between 8 - 10 volunteers who help to serve and support the guests who use the services provided by the charity. Over a year this adds up to the help of hundreds of volunteers. In accordance with the Charities SORP, due to the absence of any reliable measurement basis, the contribution of these volunteers is not recognised in the accounts.

4 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	4,455	3,791

5 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising and publicity		
Advertising	-	80
Other fundraising costs	651	1,465
	651	1,545

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6 Expenditure on charitable activities

	Charitable activity 2024 £	Charitable activity 2023 £
Direct costs		
Staff costs	170,638	160,770
Depreciation and impairment	9,271	10,208
Other staff costs	36,078	41,484
Food	146,068	70,668
Items for distribution	60,212	51,346
Kitchen supplies	41,372	20,545
Psychologist services	17,024	21,004
Outreach	3,592	2,957
Other direct costs	1,712	289
	485,967	379,271
Grant funding of activities (see note 7)	-	21,900
Share of support and governance costs (see note 8)		
Support	90,377	81,196
Governance	5,280	4,800
	581,624	487,167
Analysis by fund		
Unrestricted funds	467,661	417,544
Restricted funds	113,963	69,623
	581,624	487,167

7 Grants payable

	Charitable activity 2023 £
Grants to institutions:	
Home Kitchen Diner CIC	21,900

Home Kitchen Diner CIC aims to be a social impact restaurant through recruiting, training and qualifying people from the homeless community to work within the restaurant that it runs. The donation made in 2023 was to cover training costs for three recruits.

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8 Support costs allocated to activities

	2024	2023
	£	£
Staff costs	31,911	31,905
Depreciation	3,541	2,408
Travel expenses	9,533	5,698
Light and heat	13,679	10,024
Repairs and refuse	13,802	13,867
Professional fees	3,468	4,378
Office expenses	2,551	2,269
Insurance	946	911
Computer costs	8,713	7,907
Bank charges	1,612	1,579
Sundry expenses	621	250
Governance costs	5,280	4,800
	95,657	85,996
Analysed between:		
Charitable activity	95,657	85,996

9 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	-	-
Depreciation of owned tangible fixed assets	12,812	12,616

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year or the prior year.

11 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
Soup Kitchen	4	5
Office and administration	1	1
Total	5	6

File 1 of 2, Page 20 of 26. Encyro E-Sign ID: vCp7-J7rS8GmUvUX (2025-Oct-31 08:37:14 UTC)

11 Employees (Continued)

Employment costs

	2024	2023
	£	£
Wages and salaries	191,374	184,259
Social security costs	8,274	6,067
Other pension costs	2,901	2,349
	202,549	192,675

Included in wages and salaries above is £46,982 (2023: £71,751) of agency costs.

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel includes employers national insurance and pension contributions, and was as follows:

	2024	2023
	£	£
Aggregate compensation	63,811	60,346

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

13 Tangible fixed assets

	Property improvements	Kitchen equipment	Other equipment	Total
	£	£	£	£
Cost				
At 1 January 2024	140,000	30,808	1,797	172,605
Additions	-	2,950	8,199	11,149
At 31 December 2024	140,000	33,758	9,996	183,754
Depreciation and impairment				
At 1 January 2024	31,458	19,864	1,104	52,426
Depreciation charged in the year	9,271	2,582	959	12,812
At 31 December 2024	40,729	22,446	2,063	65,238
Carrying amount				
At 31 December 2024	99,271	11,312	7,933	118,516
At 31 December 2023	108,542	10,943	694	120,179

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14 Stocks

	2024	2023
	£	£
Finished goods and goods for resale	10,000	37,392

15 Debtors

	2024	2023
Amounts falling due within one year:	£	£
Other debtors	-	10,000

16 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	3,016	3,016
Trade creditors	11,712	5,739
Other creditors	7,986	9,533
Accruals and deferred income	5,220	4,800
	27,934	23,088

17 Retirement benefit schemes

	2024	2023
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	2,901	2,349

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

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18 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
Stripe	19,282	-	(19,282)	-
Zurich	52,038	46,000	(24,269)	73,769
Derwent London	-	1,000	(1,000)	-
Mental Health Initiative	18,388	-	(18,388)	-
St Giles & St George	10,814	-	(10,814)	-
Camden Giving	22,000	-	(10,000)	12,000
Raymond James	18,846	10,000	(10,000)	18,846
All Saints	-	4,210	(4,210)	-
French Huegenot Church	6,885	-	(3,000)	3,885
Downer Turner Real Estate	-	500	(500)	-
Virgin Management	-	5,000	(5,000)	-
Joan Aisle Charitable Trust	-	5,000	(2,500)	2,500
Albert Hunt Trust	-	5,000	(5,000)	-
London Borough of Camden	-	20,000	-	20,000
Grove End Housing Trust	-	35,000	-	35,000
	148,253	131,710	(113,963)	166,000

Previous year:	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
Stripe	25,070	-	(5,788)	19,282
Zurich	43,589	40,000	(31,551)	52,038
Derwent London	8,000	7,000	(15,000)	-
Mental Health Initiative	24,858	-	(6,470)	18,388
The Harley Street Health Centre	2,000	-	(2,000)	-
St Giles & St George	10,814	-	-	10,814
Camden Giving	22,000	-	-	22,000
Raymond James	10,000	10,000	(1,154)	18,846
All Saints	-	2,474	(2,474)	-
French Huegenot Church	6,000	6,000	(5,115)	6,885
Other donations	71	-	(71)	-
	152,402	65,474	(69,623)	148,253

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18 Restricted funds **(Continued)**

Restricted funds are as follows:

Stripe - funds received for psychologist services
Zurich - funds received for food, kitchen supplies, Mental Health Worker, security costs, rubbish and recycling
Derwent London - funds received towards Welcomers' salary costs, food, rubbish and security costs
Mental Health Initiative - funds received for Mental Health Worker
St Giles & St George - funds received for Head Chef salary
Camden Giving - funds received for Employment Training
Raymond James - funds received for kitchen and food supplies, items for distribution, refuse and outreach
All Saints - funds received for Mental Health Worker
French Huguenot Church - funds received for food and employment training for home kitchen project
Downer Turner Real Estate - funds received for food supplies
Virgin Management - funds received for Mental Health Worker
Joan Aisle Charitable Trust - funds received for food supplies
Albert Hunt Trust - funds received for food and kitchen supplies
London Borough of Camden - funds received for kitchen refurbishment
Grove End Housing Trust - funds received for kitchen refurbishment

19 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
Capital fund	136,791	-	-	(41,455)	95,336
General funds	207,700	426,557	(468,312)	41,455	207,400
	344,491	426,557	(468,312)	-	302,736

Previous year:	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
Capital fund	133,586	-	-	3,205	136,791
General funds	177,850	452,144	(419,089)	(3,205)	207,700
	311,436	452,144	(419,089)	-	344,491

Capital fund - funds designated by the trustees for future projects.

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20 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 December 2024:			
Tangible assets	118,516	-	118,516
Current assets/(liabilities)	184,220	166,000	350,220
	302,736	166,000	468,736

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 December 2023:			
Tangible assets	120,179	-	120,179
Current assets/(liabilities)	224,312	148,253	372,565
	344,491	148,253	492,744

21 Related party transactions

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

In the year a payment of £520 was made to Home Kitchen Diner CIC for the Soup Kitchen staff Christmas meal. The CIC is considered a related party on the basis that it was co-founded in 2023 by the charity's director, A Brown. The transaction was conducted at arms length.

In the previous year, a donation of £21,900 was made to Home Kitchen Diner CIC by Soup Kitchen to cover training costs for three recruits.

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22	Cash generated from operations	2024 £	2023 £
	(Deficit)/surplus for the year	(24,008)	28,906
	Adjustments for:		
	Investment income recognised in statement of financial activities	(4,455)	(3,791)
	Depreciation and impairment of tangible fixed assets	12,813	12,617
	Movements in working capital:		
	Decrease/(increase) in stocks	27,392	(24,442)
	Decrease/(increase) in debtors	9,999	(10,000)
	Increase/(decrease) in creditors	4,846	(172)
	Cash generated from operations	26,587	3,118

23 Analysis of changes in net funds

The charity had no material debt during the year.

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Encyro E-Sign

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File 1 of 2: whi100 - Soup Kitchen Accounts for the YE 31 Dec 2024 - for approval.pdf

Signed By

Signer: Connie Jackson (connie@southernfood.org)

Identity Check: Login with account

Signature Type: Hand Drawn (finger or stylus on a touch screen or pad)

Time Zone: UTC-05:00, America/Chicago (Central Daylight Time)

Signer: Michelle Westbury (documents@westandberry.co.uk)

Identity Check: Login with account

Signature Type: Typed

Time Zone: UTC-00:00, Europe/London (Greenwich Mean Time)

Event Log

Oct 30, 2025, 5:35:11 PM - Email notification sent to Connie Jackson (connie@southernfood.org).

Oct 30, 2025, 5:35:22 PM - Email notification delivered to Connie Jackson (connie@southernfood.org).

Oct 30, 2025, 6:03:03 PM - Connie Jackson (connie@southernfood.org) opened the email notification (estimated), from 66.249.80.1.

Oct 30, 2025, 6:11:48 PM - Connie Jackson (connie@southernfood.org) viewed the document(s), from 72.215.132.38.

Oct 30, 2025, 6:15:17 PM - Connie Jackson (connie@southernfood.org) electronically signed or completed the document(s), from 72.215.132.38.

Oct 31, 2025, 8:36:21 AM - Michelle Westbury (documents@westandberry.co.uk) viewed the document(s), from 86.170.250.221.

Oct 31, 2025, 8:36:52 AM - Michelle Westbury (documents@westandberry.co.uk) electronically signed or completed the document(s), from 86.170.250.221.

Oct 31, 2025, 8:37:13 AM - Email notification sent to Michelle Westbury (documents@westandberry.co.uk).

Oct 31, 2025, 8:37:13 AM - Email notification delivered to Michelle Westbury (documents@westandberry.co.uk).

END OF LOG

WHITEFIELD CHARITY SK CORPORATION

England & Wales - Charity number 1051770

Accounts

Charity registration number 1051770

WHITEFIELD CHARITY SK CORPORATION

SOUP KITCHEN (WORKING NAME)

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

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WHITEFIELD CHARITY SK CORPORATION
SOUP KITCHEN (WORKING NAME)
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Constance Jackson Janet Bagby Michael Brown Renee Kuo Rev Jennifer Mills-Knutsen
Charity director	Alex Brown
Charity number	1051770
Principal address	Whitefield Memorial Church 79A Tottenham Court Road London W1T 4TD
Independent examiner	West & Berry Limited Nile House Nile Street Brighton BN1 1HW
Bankers	Royal Bank of Scotland 119-121 Victoria Street London SW1E 6RA

WHITEFIELD CHARITY SK CORPORATION
SOUP KITCHEN (WORKING NAME)
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WHITEFIELD CHARITY SK CORPORATION
SOUP KITCHEN (WORKING NAME)
TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their annual report and financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 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)" (effective 1 January 2019).

Objectives and activities

The charity's objects are the relief of the poor, handicapped and aged, the advancement of education through the provision of training for employment and the relief of sickness by the provision of counselling to persons dependent on drugs or alcohol.

The Whitefield Charity SK Corporation aims to combat food poverty and address mental health needs while delivering care and compassion to the homeless, marginally homeless, vulnerable, elderly and lonely in London.

The Soup Kitchen is dedicated to uplifting those in need. We provide vital support to people experiencing poverty, those with disabilities and many other disadvantaged people. Through our one-of-a-kind mental health drop-in clinic, we offer essential counselling services to those struggling with poor mental health and drug or alcohol dependency, helping them on their path to recovery.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Activities for Achieving Objectives

Our primary activities include operating a soup kitchen from within the American International Church, We serve hot, nutritious meals, distribute clothing and foster a sense of community and belonging to approximately 240 individuals daily, six days a week. Additionally, we offer a no-appointment-necessary mental health drop-in centre to address the mental health needs of our guests.

Volunteers

We utilise 8-10 volunteers daily to assist us in our work. The charity is extremely grateful for the generous efforts of our volunteers, who give up their time and energy to help us serve and support our guests. Annually we utilise hundreds of volunteers. The Trustees offer their sincere gratitude to all the volunteers who have helped us in 2023.

The Trustees are also immensely grateful to the individuals and businesses that have donated food, clothing, supplies, their time and other resources. It would be impossible to support as many people as we do without the generosity of both donors and volunteers.

Achievements and performance

Review of Activities

Our main activities over 2023 were feeding, clothing and supporting nearly 240 marginalised and vulnerable guests each day - many of them sleeping rough in central London. We aim to address even more of the core issues surrounding homelessness and poverty and help empower our friends to regain control of their lives.

In January we launched a drop-in legal clinic staffed by a solicitor who donates her time and expertise to help our guests with a range of issues.

We continued to offer several therapeutic activities to help people better cope with the stress associated with sleeping rough and extreme poverty. These activities included monthly bingo games, weekly film sessions and chaperoned outings around London amongst many other things.

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We expanded our outreach services which initially began in 2018, to support rough sleepers who have difficulty coming to us. With the help of staff and volunteers, we targeted areas of central London with significant numbers of rough sleepers, including Tottenham Court Road, The Strand, Trafalgar Square and Soho.

Mid-year we implemented an employment program which will see qualifying guests of the Soup Kitchen be able to apply and interview for positions in a restaurant that our Director co-founded. The program aims to upskill vulnerable people through meaningful employment and a livable wage. This is part of a broader approach to tackling homelessness on multiple fronts.

One of our regular guests was a 70+ year old man who did not sleep rough but struggled with his feelings of isolation and loneliness. He struck up fantastic friendships with our staff and volunteers and considered us part of the family he did not have. We felt the same way about him and loved to see him each morning. He was cheerful, caring, unbelievably knowledgeable and a wonderful person to be around. He became ill and sadly we lost him, but not before two of our colleagues had the opportunity to visit him in hospital for one final laugh. We miss him immensely.

Financial review

Financial Summary

Income for the year totalled £517,618 (2022: £371,693), and of this £65,474 (2022: £78,780) related to restricted funds.

At the balance sheet date the Charity had restricted fund balances of £148,253 (2022: £152,402) and general funds of £344,491 (2022: £311,436).

In line with the reserves policy, the Trustees have allocated general funds above 6 months' budgeted expenditure to a Capital Fund for future projects. At the balance sheet date £136,791 (2022: £133,586) was held in the Capital Fund.

Going Concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

Reserves Policy

The Charity will maintain an average of 6 months operating expenses based on the year's budget.

Amounts above this will be allocated to a capital fund in anticipation of future projects that help the Charity expand its reach, supporting more beneficiaries and providing more services.

The balance of unrestricted reserves at the year end was £207,700 (2022: £177,850).

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Plans for future periods

Future Developments

The Trustees remain committed to feeding, clothing and providing mental health support to the most vulnerable in our society. We aim to continue offering a safe and inclusive environment for all who need it.

As part of our future plans we are exploring the possibility of expanding our kitchen to accommodate the growing number of homeless and vulnerable individuals who rely on our services each day. Recognising the ever increasing demand, we are also considering introducing an additional day of service, allowing us to open each day of the week.

In line with our commitment to long term impact we plan to enhance our job training and placement programs. By working closely with our corporate partners, we aim to offer more comprehensive employment opportunities, including the possibility of apprenticeships and mentorship programs that can provide our guests with the skills and confidence they need to re-enter the workforce.

Furthermore, we are exploring essential facilities such as showers, toilets and laundry services. These are critical needs for rough sleepers in London and providing these amenities would significantly improve their quality of life.

Lastly, we are committed to expanding our outreach initiatives with the goal of reaching more individuals in need. This may include the development of mobile services that can bring food, clothing and support directly to those unable to visit our facilities.

Structure, governance and management

Constitution

The Whitefield Charity SK Corporation is a company registered in the State of Deal ware USA where it is recognised as a charity under the name Whitefield Charity SK Corporation.

The Corporation is registered with the Charity Commission in the United Kingdom, charity number 1051770.

The charity is governed by its By-laws, which were amended and restated on 12th May 2016.

The trustees who served during the year and up to the date of signature of the financial statements were:
Constance Jackson
Janet Bagby
Michael Brown
Renee Kuo
Rev Jennifer Mills-Knutsen

Method of Appointment of Election of Trustees

The Charity's management is the responsibility of the Trustees who are elected and co-opted under the terms of the by-laws. Trustees serve a term of three years and must be elected and qualified. New trustees are given a full induction to the Charity and their responsibilities under Charity Law. Trustees are also encouraged to volunteer at the soup kitchen.

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Organisational Structure and Decision Making

The Board of Trustees comprises five trustees, headed by the Board Chair. The maximum number of trustees allowed is eleven. The Trustees are responsible for the overall management and control of The Whitefield Charity SK Corporation and meet 6-8 times annually.

At all meetings of the Board of Trustees, the presence of a majority of the total number of Trustees authorised at the time of such vote shall constitute a quorum for the transaction of business.

The day-to-day running of the Charity is delegated to the Director, who is supported by staff. The Trustees consider that they, along with the Director of the Charity, comprise the key leadership personnel of the Charity.

The Trustees give their time freely and the pay of the Director is set by the Trustees (and subject to annual review).

The trustees' report was approved by the Board of Trustees.

Constance Jackson
.....
Constance Jackson
Trustee
Date: 29 Oct 2024

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WHITEFIELD CHARITY SK CORPORATION
SOUP KITCHEN (WORKING NAME)
STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2023

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

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

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WHITEFIELD CHARITY SK CORPORATION
SOUP KITCHEN (WORKING NAME)
INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF WHITEFIELD CHARITY SK CORPORATION

I report to the trustees on my examination of the financial statements of Whitefield Charity SK Corporation (the charity) for the year ended 31 December 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2 the financial statements do not accord with those records; or
3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

M D Westbury FCCA

Michelle Westbury FCCA

West & Berry Limited

Nile House
Nile Street
Brighton
BN1 1HW

Dated: 30 Oct 2024

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WHITEFIELD CHARITY SK CORPORATION
SOUP KITCHEN (WORKING NAME)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income from:							
Donations and legacies	**3**	448,353	65,474	513,827	292,258	78,780	371,038
Investments	**4**	3,791	-	3,791	655	-	655
Total income		452,144	65,474	517,618	292,913	78,780	371,693
Expenditure on:							
Raising funds	**5**	1,545	-	1,545	1,887	-	1,887
Charitable activities	**6**	417,544	69,623	487,167	351,172	22,121	373,293
Total expenditure		419,089	69,623	488,712	353,059	22,121	375,180
Net income/(expenditure) and movement in funds		33,055	(4,149)	28,906	(60,146)	56,659	(3,487)
Reconciliation of funds:							
Fund balances at 1 January 2023		311,436	152,402	463,838	371,582	95,743	467,325
Fund balances at 31 December 2023		344,491	148,253	492,744	311,436	152,402	463,838

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

The notes on pages 10 to 22 form part of these financial statements.

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WHITEFIELD CHARITY SK CORPORATION
SOUP KITCHEN (WORKING NAME)
BALANCE SHEET
AS AT 31 DECEMBER 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Fixed assets					
Tangible assets	**13**		120,179		104,786
Current assets					
Stocks	**14**	37,392		12,950	
Debtors	**15**	10,000		-	
Cash at bank and in hand		348,261		369,362	
		395,653		382,312	
Creditors: amounts falling due within one year	**16**	(23,088)		(23,260)	
Net current assets			372,565		359,052
Total assets less current liabilities			492,744		463,838
Net assets excluding pension liability			492,744		463,838
The funds of the charity					
Restricted income funds	**18**		148,253		152,402
Unrestricted funds			344,491		311,436
			492,744		463,838

The notes on pages 10 to 22 form part of these financial statements.

The financial statements were approved by the trustees on 29 Oct 2024

Constance Jackson

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Constance Jackson

Trustee

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WHITEFIELD CHARITY SK CORPORATION
SOUP KITCHEN (WORKING NAME)
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	**22**		3,118		(4,252)
Investing activities					
Purchase of tangible fixed assets		(28,010)		-	
Investment income received		3,791		655	
Net cash (used in)/generated from investing activities			(24,219)		655
Net cash used in financing activities			-		-
Net decrease in cash and cash equivalents			(21,101)		(3,597)
Cash and cash equivalents at beginning of year			369,362		372,959
Cash and cash equivalents at end of year			348,261		369,362

The notes on pages 10 to 22 form part of these financial statements.

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1 Accounting policies

Charity information

Whitefield Charity SK Corporation (working name, Soup Kitchen) is a registered charity with the Charity Commission in England and Wales. The charity's aim is to combat food poverty as set out in the Trustees' Report. The principal address of the charity is Whitefield Memorial Church, 79A Tottenham Court Road, London W1T 4TD.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) and the Charities SORP "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)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

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1 Accounting policies **(Continued)**

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold.

Where the donated good is a fixed asset, it is measured at fair value unless it is impractical to measure this reliably, in which case the cost of the item to the donor is used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the charity's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the charity, which is the amount it would have been willing to pay to obtain the services or facilities or equivalent economic benefit on the open market; a corresponding amount is then recognised under expenditure in the period of receipt.

Interest receivable on funds held on deposit is included when receivable and the amount can be reliable measured by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset’s use.

Expenditure on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities, events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Property improvements	10% reducing balance
Kitchen equipment	20% reducing balance
Other equipment	20% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

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1 Accounting policies **(Continued)**

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 ‘Basic Financial Instruments’ and Section 12 ‘Other Financial Instruments Issues’ of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity’s contractual obligations expire or are discharged or cancelled.

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1 Accounting policies **(Continued)**

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Donated goods and services	166,505	-	166,505	123,883	-	123,883
Other	281,848	65,474	347,322	168,375	78,780	247,155
	448,353	65,474	513,827	292,258	78,780	371,038
Donations and gifts						
Individuals	547	-	547	340	-	340
Corporate	120,714	57,000	177,714	77,686	58,000	135,686
Online giving and gift aid	110,899	-	110,899	64,540	71	64,611
Trusts and foundations	17,000	-	17,000	13,770	2,000	15,770
Groups and churches	32,688	8,474	41,162	12,039	18,709	30,748
	281,848	65,474	347,322	168,375	78,780	247,155

Donated goods and services

Included in the £166,505 total are food, kitchen supplies and items for distribution.

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3 Income from donations and legacies **(Continued)**

Volunteers

Like most charities, Soup Kitchen is reliant on a team of volunteers. Each day the charity has the support of between 8 - 10 volunteers who help to serve and support the guests who use the services provided by the charity. Over a year this adds up to the help of hundreds of volunteers. In accordance with the Charities SORP, due to the absence of any reliable measurement basis, the contribution of these volunteers is not recognised in the accounts.

4 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	3,791	655

5 Expenditure on raising funds

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Fundraising and publicity		
Advertising	80	449
Other fundraising costs	1,465	1,438
	1,545	1,887

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6 Expenditure on charitable activities

	Charitable activity 2023 £	Charitable activity 2022 £
Direct costs		
Staff costs	160,770	117,312
Depreciation and impairment	10,208	10,417
Other staff costs	41,484	20,403
Food	70,668	50,161
Items for distribution	51,346	45,937
Kitchen supplies	20,545	28,539
Psychologist services	21,004	8,842
Outreach	2,957	3,329
Other direct costs	289	2,082
	379,271	287,022
Grant funding of activities (see note 7)	21,900	-
Share of support and governance costs (see note 8)		
Support	81,196	81,471
Governance	4,800	4,800
	487,167	373,293
Analysis by fund		
Unrestricted funds	417,544	351,172
Restricted funds	69,623	22,121
	487,167	373,293

7 Grants payable

	Charitable activity 2023 £
Grants to institutions (1 grant):	
Home Kitchen Diner CIC	21,900

Home Kitchen Diner CIC aims to be a social impact restaurant through recruiting, training and qualifying people from the homeless community to work within the restaurant that it runs. The donation was to cover training costs for three recruits.

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8 Support costs allocated to activities

	2023	2022
	£	£
Staff costs	31,905	30,172
Depreciation	2,408	2,759
Travel expenses	5,698	8,995
Light and heat	10,024	10,107
Repairs and refuse	13,867	12,063
Professional fees	4,378	9,011
Office expenses	2,269	2,621
Insurance	911	846
Computer costs	7,907	3,316
Bank charges	1,579	1,547
Sundry expenses	250	34
Governance costs	4,800	4,800
	85,996	86,271
Analysed between:		
Charitable activity	85,996	86,271

9 Net movement in funds

	2023	2022
	£	£
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	12,616	13,176

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year or the prior year.

11 Employees

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
Soup Kitchen	5	4
Office and administration	1	1
Total	6	5

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11 Employees **(Continued)**

Employment costs	**2023**	**2022**
	£	**£**
Wages and salaries	184,259	141,452
Social security costs	6,067	4,739
Other pension costs	2,349	1,293
	192,675	147,484

Total remuneration paid to key management personnel, including employer's national insurance and pension contributions during the year was £63,811 (2022: £60,346).

Included in wages and salaries above is £71,751 (2022: £37,212) of agency costs.

There were no employees whose annual remuneration was more than £60,000.

Of the employees whose emoluments exceed £60,000, none (2022: none) have retirement benefits accruing under defined benefit pension schemes.

Remuneration of key management personnel
The remuneration of key management personnel was as follows:

	2023	**2022**
	£	**£**
Aggregate compensation	63,811	60,346

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

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13 Tangible fixed assets

	Property improvements	Kitchen equipment	Other equipment	Total
	£	£	£	£
Cost				
At 1 January 2023	115,000	27,798	1,797	144,595
Additions	25,000	3,010	-	28,010
At 31 December 2023	140,000	30,808	1,797	172,605
Depreciation and impairment				
At 1 January 2023	21,250	17,630	930	39,810
Depreciation charged in the year	10,208	2,235	173	12,616
At 31 December 2023	31,458	19,865	1,103	52,426
Carrying amount				
At 31 December 2023	108,542	10,943	694	120,179
At 31 December 2022	93,750	10,169	867	104,786

14 Stocks

	2023	2022
	£	£
Finished goods and goods for resale	37,392	12,950

15 Debtors

	2023	2022
Amounts falling due within one year:	£	£
Other debtors	10,000	-

16 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other taxation and social security	3,016	-
Trade creditors	5,739	10,483
Other creditors	9,533	7,977
Accruals and deferred income	4,800	4,800
	23,088	23,260

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17 Retirement benefit schemes

	2023	2022
Defined contribution schemes	**£**	**£**
Charge to profit or loss in respect of defined contribution schemes	2,349	1,293

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

18 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
Stripe	25,070	-	(5,788)	19,282
Zurich	43,589	40,000	(31,551)	52,038
Derwent London	8,000	7,000	(15,000)	-
Mental Health Initiative	24,858	-	(6,470)	18,388
The Harley Street Health Centre	2,000	-	(2,000)	-
St Giles & St George	10,814	-	-	10,814
Camden Giving	22,000	-	-	22,000
Raymond James	10,000	10,000	(1,154)	18,846
All Saints	-	2,474	(2,474)	-
French Huegenot Church	6,000	6,000	(5,115)	6,885
Other donations	71	-	(71)	-
	152,402	65,474	(69,623)	148,253

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18 Restricted funds **(Continued)**

Previous year:	At 1 January 2022	Incoming resources	Resources expended	At 31 December 2022
	£	£	£	£
Stripe	25,070	-	-	25,070
Zurich	9,996	40,000	(6,407)	43,589
Derwent London	3,410	8,000	(3,410)	8,000
Mental Health Initiative	28,600	-	(3,742)	24,858
The Harley Street Health Centre	2,000	-	-	2,000
St Giles & St George	6,667	8,000	(3,853)	10,814
Camden Giving	20,000	2,000	-	22,000
Raymond James	-	10,000	-	10,000
All Saints	-	4,709	(4,709)	-
French Huguenot Church	-	6,000	-	6,000
Other donations	-	71	-	71
	95,743	78,780	(22,121)	152,402

Restricted funds are as follows:
Stripe - funds received for psychologist services
Zurich - funds received for food, kitchen supplies, Mental Health Worker, security costs, rubbish and recycling
Derwent London - funds received towards Welcomers' salary costs, food, rubbish and security costs
Mental Health Initiative - funds received for Mental Health Worker
The Harley Street Health Centre - funds received for washer / dryer
St Giles & St George - funds for Head Chef salary
Camden Giving - funds received for Employment Training
Raymond James - funds received for kitchen and food supplies, items for distribution, refuse and outreach
All Saints - funds received for Mental Health Worker
French Huguenot Church - funds received for food and employment training for home kitchen project
Other donations - funds for cookbook

19 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
Capital fund	133,586	-	-	3,205	136,791
General funds	177,850	452,144	(419,089)	(3,205)	207,700
	311,436	452,144	(419,089)	-	344,491

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19 Unrestricted funds **(Continued)**

Previous year:	At 1 January 2022	Incoming resources	Resources expended	Transfers	At 31 December 2022
	£	£	£	£	£
Capital fund	258,132	-	-	(124,546)	133,586
General funds	113,450	292,913	(353,059)	124,546	177,850
	371,582	292,913	(353,059)	-	311,436

Capital fund - funds designated by the trustees for future projects.

20 Analysis of net assets between funds

	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£
At 31 December 2023:			
Tangible assets	120,179	-	120,179
Current assets/(liabilities)	224,312	148,253	372,565
	344,491	148,253	492,744

	Unrestricted funds 2022	Restricted funds 2022	Total 2022
	£	£	£
At 31 December 2022:			
Tangible assets	104,786	-	104,786
Current assets/(liabilities)	206,650	152,402	359,052
	311,436	152,402	463,838

21 Related party transactions

Transactions with related parties

During the year the charity entered into the following transactions with related parties: A donation of £21,900 was paid in the year to Home Kitchen Diner CIC, a newly formed entity that was co-founded by the charity's director, A Brown. Home Kitchen Diner has been set up with the aim to be a social impact restaurant through recruiting, training and qualifying people from the homeless community to work at every level from front of house to kitchen team to marketing. The donation made by Soup Kitchen in the year was to cover training costs for three recruits.

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22	Cash generated from operations	2023 £	2022 £
	Surplus/(deficit) for the year	28,906	(3,487)
	Adjustments for:		
	Investment income recognised in statement of financial activities	(3,791)	(655)
	Depreciation and impairment of tangible fixed assets	12,617	13,176
	Movements in working capital:		
	(Increase) in stocks	(24,442)	(12,950)
	(Increase) in debtors	(10,000)	-
	(Decrease) in creditors	(172)	(336)
	Cash generated from/(absorbed by) operations	3,118	(4,252)

23 Analysis of changes in net funds

The charity had no material debt during the year.

Page 25 of 25. Encyro E-Sign ID: jPsQkf1mcU1i25Ce (2024-Oct-30 06:24:24 UTC)

WHITEFIELD CHARITY SK CORPORATION

England & Wales - Charity number 1051770

Accounts

Charity registration number 1051770

WHITEFIELD CHARITY SK CORPORATION

SOUP KITCHEN (WORKING NAME)

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

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WHITEFIELD CHARITY SK CORPORATION
SOUP KITCHEN (WORKING NAME)
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Constance Jackson Janet Bagby Michael Brown Renee Kuo Rev Jennifer Mills-Knutsen
Charity director	Alex Brown
Charity number	1051770
Principal address	Whitefield Memorial Church 79A Tottenham Court Road London W1T 4TD
Independent examiner	West & Berry Limited Mocatta House Trafalgar Place Brighton BN1 4DU
Bankers	Royal Bank of Scotland 119-121 Victoria Street London SW1E 6RA

WHITEFIELD CHARITY SK CORPORATION
SOUP KITCHEN (WORKING NAME)
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WHITEFIELD CHARITY SK CORPORATION
SOUP KITCHEN (WORKING NAME)
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their annual report and financial statements for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 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)" (effective 1 January 2019).

Objectives and activities

The charity's objects are the relief of the poor, handicapped and aged, the advancement of education through the provision of training for employment and the relief of sickness by the provision of counselling to persons dependent on drugs or alcohol.

The Whitefield Charity SK Corporation aims to combat food poverty and address mental health needs while delivering care and compassion to the homeless, marginally homeless, vulnerable, elderly and lonely in London.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Activities for Achieving Objectives

Our main activities are the operation of our Soup Kitchen which is run from the American International Church, where we provide hot and nutritious meals, clothing and a sense of community to approximately 200 people each day, six days per week. In addition to food, we provide a drop-in, no appointment necessary, mental health centre to address our guests' mental health needs.

Volunteers

Each day we utilise 8-10 volunteers to assist us in our work. The charity is extremely grateful for the generous efforts of our volunteers who give up their time and energy to help us serve and support our guests. Annually we utilise hundreds of volunteers. The Trustees offer their sincere gratitude to all the volunteers who have helped us in 2022.

The Trustees are also hugely grateful to the individuals and businesses that have donated food, clothing, supplies, their time and their resources. It would be impossible to support as many homeless, vulnerable, lonely and older people as we do without the generosity of both donors and volunteers.

Achievements and performance

Review of Activities

Our main activities over 2022 were feeding, clothing and supporting nearly 200 marginalised and vulnerable guests, many of whom are homeless each day. In November, we launched additional services for our guests as the need in the community expanded exponentially. We initiated an evening meal service operated on Monday, Tuesday and Friday nights. We repeatedly heard from our guests that due to the increased costs of food and utilities, many people in stable housing were struggling to afford the cost of food.

We aim to address even more of the core issues surrounding homelessness and poverty and help empower our friends to regain control of their lives.

We continued to offer several therapeutic projects to help people better cope with the stress associated with sleeping rough and extreme poverty. Those projects included weekly yoga sessions, live classical music and weekly film sessions, amongst many other things.

We continued and expanded our 'Street Outreach' services we initiated in 2018 to reach those homeless people who have difficulty coming to us. With the help of staff and volunteers, we targeted areas of central London with significant numbers of rough sleepers, including The Strand, Trafalgar Square, Victoria and Soho.

One of our guests is a 90-year-old woman who does not sleep rough but struggles with her daily expenses and feelings of isolation and loneliness. She has said that coming to the Soup Kitchen makes her feel happy.

Financial review

Financial Summary

Income for the year totalled £371,693 (2021: £394,135), and of this £78,780 (2021: £63,000) related to restricted funds.

At the balance sheet date the Charity had restricted fund balances of £152,402 (2021: £95,743) and general funds of £311,436 (2021: £371,582).

In line with the reserves policy, the Trustees have maintained designated general funds above 6 months' budgeted expenditure to a Capital Fund for future projects. At the balance sheet date £133,586 (2021: £258,132) was held in the Capital Fund.

Going Concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

Reserves Policy

The Charity will maintain an average of 6 months operating expenses based on the year's budget.

Amounts above this will be allocated to a capital fund in anticipation of future projects that help the Charity expand its reach, supporting more beneficiaries and providing more services.

Plans for future periods

Future Developments

The Trustees intend to continue to feed, clothe and assist the most vulnerable in our society. We want to offer a safe and inclusive environment for anyone who needs it.

We plan a capital project to expand our indoor space to cope with the relentless increase in homeless and vulnerable people who rely on our services daily.

We continue to plan to expand our ability to help people experiencing homelessness with job training and job replacement by offering our guests the opportunity to take classes at our facility. Working in conjunction with some of our corporate partners, we plan to assist even more of our guests with employment opportunities.

We continue to plan to explore the possibility of adding a shower, toilet and laundry facilities, as these three things are difficult for rough sleepers in London to access.

Structure, governance and management

Constitution

The Whitefield Charity SK Corporation is a company registered in the State of Deal ware USA where it is recognised as a charity under the name Whitefield Charity SK Corporation.

The Corporation is registered with the Charity Commission in the United Kingdom, charity number 1051770.

The charity is governed by its By-laws, which were amended and restated on 12th May 2016.

The trustees who served during the year and up to the date of signature of the financial statements were:
Constance Jackson
Janet Bagby
Michael Brown
Renee Kuo
Rev Jennifer Mills-Knutsen

Method of Appointment of Election of Trustees

The Charity's management is the responsibility of the Trustees who are elected and co-opted under the terms of the by-laws. Trustees serve a term of three years and must be elected and qualified. New trustees are given a full induction to the Charity and their responsibilities under Charity Law. Trustees are also encouraged to volunteer at the soup kitchen.

Organisational Structure and Decision Making

The Board of Trustees comprises five trustees, headed by the Board Chair. The maximum number of trustees allowed is eleven. The Trustees are responsible for the overall management and control of The Whitefield Charity SK Corporation and meet 6-8 times annually.

At all meetings of the Board of Trustees, the presence of a majority of the total number of Trustees authorised at the time of such vote shall constitute a quorum for the transaction of business.

The day-to-day running of the Charity is delegated to the Director, who is supported by staff. The Trustees consider that they, along with the Director of the Charity, comprise the key leadership personnel of the Charity.

The Trustees give their time freely and the pay of the Director is set by the Trustees (and subject to annual review).

The trustees' report was approved by the Board of Trustees.

Constance G Jackson
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Constance Jackson
Trustee
Date: 31/10/2023

WHITEFIELD CHARITY SK CORPORATION
SOUP KITCHEN (WORKING NAME)
STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

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

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

WHITEFIELD CHARITY SK CORPORATION
SOUP KITCHEN (WORKING NAME)
INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF WHITEFIELD CHARITY SK CORPORATION

I report to the trustees on my examination of the financial statements of Whitefield Charity SK Corporation (the charity) for the year ended 31 December 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2 the financial statements do not accord with those records; or
3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

M D Westbury FCCA

Michelle Westbury FCCA

West & Berry Limited

Mocatta House
Trafalgar Place
Brighton
BN1 4DU

Dated: 31/10/2023

WHITEFIELD CHARITY SK CORPORATION
SOUP KITCHEN (WORKING NAME)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Income from:							
Donations and legacies	**3**	292,258	78,780	371,038	331,002	63,000	394,002
Investments	**4**	655	-	655	133	-	133
Total income		292,913	78,780	371,693	331,135	63,000	394,135
Expenditure on:							
Raising funds	**5**	1,887	-	1,887	3,127	-	3,127
Charitable activities	**6**	351,172	22,121	373,293	282,390	35,011	317,401
Total expenditure		353,059	22,121	375,180	285,517	35,011	320,528
Net (expenditure)/income for the year/ Net movement in funds		(60,146)	56,659	(3,487)	45,618	27,989	73,607
Fund balances at 1 January 2022		371,582	95,743	467,325	325,964	67,754	393,718
Fund balances at 31 December 2022		311,436	152,402	463,838	371,582	95,743	467,325

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The notes on pages 8 to 19 form part of these financial statements.

WHITEFIELD CHARITY SK CORPORATION
SOUP KITCHEN (WORKING NAME)
BALANCE SHEET
AS AT 31 DECEMBER 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Fixed assets					
Tangible assets	**11**		104,786		117,962
Current assets					
Stocks	**12**	12,950		-	
Cash at bank and in hand		369,362		372,959	
		382,312		372,959	
Creditors: amounts falling due within one year	**13**	(23,260)		(23,596)	
Net current assets			359,052		349,363
Total assets less current liabilities			463,838		467,325
Income funds					
Restricted funds	**14**		152,402		95,743
Unrestricted funds - general					
Designated funds	**15**	133,586		258,132	
General unrestricted funds		177,850		113,450	
			311,436		371,582
			463,838		467,325

The notes on pages 8 to 19 form part of these financial statements.

The financial statements were approved by the Trustees on 31/10/2023

Constance G Jackson

.....

Constance Jackson

Trustee

1 Accounting policies

Charity information

Whitefield Charity SK Corporation (working name, Soup Kitchen) is a registered charity with the Charity Commission in England and Wales. The charity's aim is to combat food poverty as set out in the Trustees' Report. The principal address of the charity is Whitefield Memorial Church, 79A Tottenham Court Road, London W1T 4TD.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) and the Charities SORP "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)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1 Accounting policies **(Continued)**

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold.

Where the donated good is a fixed asset, it is measured at fair value unless it is impractical to measure this reliably, in which case the cost of the item to the donor is used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the charity's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the charity, which is the amount it would have been willing to pay to obtain the services or facilities or equivalent economic benefit on the open market; a corresponding amount is then recognised under expenditure in the period of receipt.

Interest receivable on funds held on deposit is included when receivable and the amount can be reliable measured by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities, events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Property improvements	10% reducing balance
Kitchen equipment	20% reducing balance
Other equipment	20% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1 Accounting policies **(Continued)**

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds general 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds general 2021 £	Restricted funds 2021 £	Total 2021 £
Donated goods and services	123,883	-	123,883	159,744	-	159,744
Other (see below)	168,375	78,780	247,155	171,258	63,000	234,258
Donations and gifts						
Individuals	340	-	340	4,250	-	4,250
Corporate	77,686	58,000	135,686	83,134	13,000	96,134
Online giving	64,540	71	64,611	39,465	-	39,465
Trusts and foundations	13,770	2,000	15,770	39,699	30,000	69,699
Groups and churches	12,039	18,709	30,748	4,710	20,000	24,710
	168,375	78,780	247,155	171,258	63,000	234,258

Volunteers

Like most charities, Soup Kitchen is reliant on a team of volunteers. Each day the charity has the support of between 8 - 10 volunteers who help to serve and support the guests who use the services provided by the charity. Over a year this adds up to the help of hundreds of volunteers. In accordance with the Charities SORP, due to the absence of any reliable measurement basis, the contribution of these volunteers is not recognised in the accounts.

4 Investments

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Interest receivable	655	133

5 Raising funds

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Fundraising and publicity		
Advertising	449	2,107
Other fundraising costs	1,438	1,020
Fundraising and publicity	1,887	3,127
	1,887	3,127

6 Charitable activities

	Charitable Expenditure on activities 2022 £	Charitable Expenditure on activities 2021 £
Staff costs	117,312	80,054
Depreciation and impairment	10,417	7,708
Other staff costs	20,403	43,810
Food	50,161	81,934
Items for distribution	45,937	4,812
Kitchen supplies	28,539	23,582
Psychologist services	8,842	1,968
Outreach	3,329	1,849
Other direct costs	2,082	1,423
Equipment hire	-	286
Staff training	-	572
	287,022	247,998
Share of support costs (see note 7)	81,471	65,059
Share of governance costs (see note 7)	4,800	4,344
	373,293	317,401
Analysis by fund		
Unrestricted funds - general	351,172	282,390
Restricted funds	22,121	35,011
	373,293	317,401

7 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Staff costs	30,172	-	30,172	26,525	-	26,525
Depreciation	2,759	-	2,759	5,181	-	5,181
Travel expenses	8,995	-	8,995	9,010	-	9,010
Heat and light	10,107	-	10,107	3,906	-	3,906
Repairs and refuse	12,063	-	12,063	4,660	-	4,660
Professional fees	9,011	-	9,011	6,277	-	6,277
Office expenses	4,082	-	4,082	2,877	-	2,877
Insurance	846	-	846	820	-	820
Computer costs	1,855	-	1,855	2,401	-	2,401
Bank charges	1,547	-	1,547	2,513	-	2,513
Sundry expenses	34	-	34	889	-	889
Accountancy	-	4,800	4,800	-	4,344	4,344
	81,471	4,800	86,271	65,059	4,344	69,403
Analysed between						
Charitable activities	81,471	4,800	86,271	65,059	4,344	69,403

Governance costs includes payments to the charity's accountants of £1,000 + vat (2021: £1,000 + vat) for the independent examination of the charity's annual accounts.

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year or the prior year.

9 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Soup Kitchen	3	3
Office and administration	1	1
Total	4	4

9 Employees (Continued)

Employment costs	2022 £	2021 £
Wages and salaries	141,452	102,950
Social security costs	4,739	3,464
Other pension costs	1,293	165
	147,484	106,579

Total remuneration paid to key management personnel, including employer's national insurance and pension contributions during the year was £60,346 (2021: £54,834).

Included in wages and salaries above is £37,441 (2021: £27,883) of agency costs.

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2022 Number	2021 Number
£60,001 - £70,000	1	-

Of the employees whose emoluments exceed £60,000, none (2021: none) have retirement benefits accruing under defined benefit pension schemes.

10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxationof Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

11 Tangible fixed assets

	Property improvements £	Kitchen equipment £	Other equipment £	Total £
Cost				
At 1 January 2022	115,000	27,798	1,797	144,595
At 31 December 2022	115,000	27,798	1,797	144,595
Depreciation and impairment				
At 1 January 2022	10,833	15,087	713	26,633
Depreciation charged in the year	10,417	2,542	217	13,176
At 31 December 2022	21,250	17,629	930	39,809
Carrying amount				
At 31 December 2022	93,750	10,169	867	104,786
At 31 December 2021	104,167	12,711	1,084	117,962

12 Stocks

	2022	2021
	£	£
Finished goods and goods for resale	12,950	-

13 Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	10,483	2,445
Other creditors	7,977	17,551
Accruals and deferred income	4,800	3,600
	23,260	23,596

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds		
	Balance at 1 January 2021	Incoming resources	Resources expended	Balance at 1 January 2022	Incoming resources	Resources expended	Balance at 31 December 2022
	£	£	£	£	£	£	£
Stripe	27,038	-	(1,968)	25,070	-	-	25,070
Zurich	3,449	25,000	(18,453)	9,996	40,000	(6,407)	43,589
Derwent London	-	5,000	(1,590)	3,410	8,000	(3,410)	8,000
Mental Health Initiative	28,600	-	-	28,600	-	(3,742)	24,858
The Harley Street Health Centre	2,000	-	-	2,000	-	-	2,000
St Giles & St George	6,667	8,000	(8,000)	6,667	8,000	(3,853)	10,814
Camden Giving	-	20,000	-	20,000	2,000	-	22,000
Joan Ainslie Charitable Trust	-	5,000	(5,000)	-	-	-	-
Raymond James	-	-	-	-	10,000	-	10,000
All Saints	-	-	-	-	4,709	(4,709)	-
French Huguenot Church	-	-	-	-	6,000	-	6,000
Other donations	-	-	-	-	71	-	71
	67,754	63,000	(35,011)	95,743	78,780	(22,121)	152,402

Restricted funds are as follows:
Stripe - funds received for psychologist services
Zurich - funds received for food supplies, refuse and Mental Health Worker
Derwent London - funds received towards Welcomers' salary costs
Mental Health Initiative - funds received for Mental Health Worker
The Harley Street Health Centre - funds received for washer / dryer
St Giles & St George - funds for Head Chef salary
Camden Giving - funds received for Employment Training
Joan Ainslie Charitable Trust - funds received for food supplies
Raymond James - funds received for kitchen and food supplies, items for distribution, refuse and outreach
All Saints - funds received for Mental Health Worker
French Huguenot Church - Employment Training Home Kitchen project
Other donations -funds for cookbook

15 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 January 2021	Transfers	Balance at 1 January 2022	Transfers	Balance at 31 December 2022
	£	£	£	£	£
Capital fund	179,307	78,825	258,132	(124,546)	133,586
	179,307	78,825	258,132	(124,546)	133,586

Capital fund - funds designated by the trustees for future projects.

16 Analysis of net assets between funds

	Unrestricted funds 2022	Restricted funds 2022	Total 2022	Unrestricted funds 2021	Restricted funds 2021	Total 2021
	£	£	£	£	£	£
Fund balances at 31 December 2022 are represented by:						
Tangible assets	104,786	-	104,786	117,962	-	117,962
Current assets/(liabilities)	206,650	152,402	359,052	253,620	95,743	349,363
	311,436	152,402	463,838	371,582	95,743	467,325

17 Related party transactions

There were no disclosable related party transactions during the year.

WHITEFIELD CHARITY SK CORPORATION

England & Wales - Charity number 1051770

Accounts

Charity registration number 1051770

WHITFIELD CHARITY SK CORPORATION

SOUP KITCHEN (WORKING NAME)

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

Encyro E-Sign ID: [illegible] (UTC)

WHITFIELD CHARITY SK CORPORATION
SOUP KITCHEN (WORKING NAME)
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms Constance Jackson Ms Janet Bagby Mr Michael Brown Ms Renee Kuo Rev Jennifer Mills-Knutsen
Charity director	A Brown
Charity number	1051770
Principal address	Whitefield Memorial Church 79A Tottenham Court Road London W1T 4TD
Independent examiner	West & Berry Limited Mocatta House Trafalgar Place Brighton BN1 4DU
Bankers	Royal Bank of Scotland 119-121 Victoria Street London SW1E 6RA

WHITFIELD CHARITY SK CORPORATION
SOUP KITCHEN (WORKING NAME)
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WHITFIELD CHARITY SK CORPORATION
SOUP KITCHEN (WORKING NAME)
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees present their annual report and financial statements for the Year ended 31 December 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 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)" (effective 1 January 2019).

Objectives and activities

The charity's objects are the relief of the poor, handicapped and aged, the advancement of education through the provision of training for employment and the relief of sickness by the provision of counselling to persons dependent on drugs or alcohol.

The charity aims to combat food poverty and address mental health needs while delivering care and compassion to the homeless, marginally homeless, vulnerable, elderly and lonely of London.

Activities for Achieving Objectives

Our main activities are the operation of our Soup Kitchen which is run from the American International Church, where we provide hot and nutritious meals, clothing and a sense of community to approximately 150 people each day, five days per week. In addition to food, we provide a drop-in, no appointment necessary, mental health centre to address our guests' mental health needs.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Volunteers

Each day we utilise 8-10 volunteers to assist us in our work. The charity is extremely grateful for the generous efforts of our volunteers who give up their time and energy to help us serve and support our guests. Annually, we utilise hundreds of volunteers. The Trustees offer their sincere gratitude to all of the volunteers who have helped us in 2021.

The Trustees are also hugely grateful to the individuals and businesses that have donated food, clothing, supplies, their time and their resources. It would be impossible to support as many homeless, vulnerable, lonely, and older people as we do without the generosity of both donors and volunteers.

Achievements and performance

Review of Activities

Our main activities over 2021 were feeding, clothing and supporting nearly 150 marginalised and vulnerable guests, many of whom are homeless, each day. In November, we finalised our Strategic Plan, which will see us expand our unprecedented mental health drop-in clinic, start a jobs program to move some of our guests directly into work with our sponsors and make capital improvements to our indoor space to accommodate the phenomenal increase in guest numbers. We aim to address even more of the core issues surrounding homelessness and poverty and help empower our friends to regain control of their lives.

Because of government restrictions for the majority of 2021 and with the safety of our guests in mind, we continued to operate a takeaway service, first implemented in March 2020.

We continued to offer several therapeutic projects to help people better cope with the stress associated with sleeping rough and extreme poverty. Those projects included weekly yoga sessions, live classical music and weekly film sessions, amongst many other things.

We continued to operate five days weekly and averaged serving 150 people each morning, our highest total ever.

We also continued the outreach services we initiated in 2018 to reach those homeless people who have difficulty coming to us. With the help of staff and volunteers, we targeted areas of central London with significant numbers of rough sleepers, including The Strand, Trafalgar Square, Victoria and Soho.

One of our guests is a 74-year-old former university professor who does not sleep rough but struggles with his everyday expenses. This guest has a Doctorate in History. He first came to us for support in October and has been a regular user since. He has often said that the Soup Kitchen feels more like a community centre than a charity and considers us his family.

Financial review

Financial Summary

Income for the year totalled £394,135 (2020: £451,451), and of this £63,000 (2020: £41,600) related to restricted funds.

At the balance sheet date, the Charity had restricted fund balances of £95,743 (2020: £67,754) and general funds of £371,582 (2020: £325,964).

In line with the reserves policy, the Trustees have designated general funds above 6 months' budgeted expenditure to a Capital Fund for future projects. At the balance sheet date £258,132 (2020: £179,307) was held in the Capital Fund.

Going Concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

Reserves Policy

The Charity will maintain an average of six months' operating expenses based on the year's budget.

Amounts above this will be allocated to a capital fund in anticipation of future projects that help the Charity expand its reach, supporting more beneficiaries and providing more services.

Plans for future periods

Future Developments

The Trustees intend to continue to feed, clothe and assist the most vulnerable in our society. We want to offer a safe and inclusive environment for anyone who needs it.

We plan to expand our indoor space to cope with the relentless increase in the number of homeless and vulnerable people that rely on our services each day.

We continue to plan to expand our ability to help the homeless with job training and job placement by offering our guests the opportunity to take classes at our facility. Working in conjunction with some of our corporate partners, we plan to assist even more of our guests with employment opportunities.

We continue to plan to explore the possibility of operating an additional day of service and adding evening services to meet the increased and continued demand for our resources.

We continue to plan to explore the possibility of adding a shower, toilet and laundry facilities, as these three things are difficult for rough sleepers in London to access.

Structure, governance and management

Constitution

The Whitefield Charity SK Corporation is a company registered in the State of Delaware USA where it is recognised as a charity, under the name Whitefield Charity SK Corporation.

The Corporation is registered with the Charity Commission in the United Kingdom, charity number 1051770.

The charity is governed by its By-laws, which were amended and restated on 12th May 2016.

The trustees who served during the Year and up to the date of signature of the financial statements were:
Ms Constance Jackson
Ms Janet Bagby
Mr Michael Brown
Ms Renee Kuo
Rev Jennifer Mills-Knutsen

Method of Appointment of Election of Trustees

The Charity's management is the responsibility of the Trustees, who are elected and co-opted under the terms of the by-laws. Trustees serve a term of three years and must be elected and qualified. New trustees are given a full induction to the Charity and their responsibilities under Charity Law. Trustees are also encouraged to volunteer at the soup kitchen.

Organisational Structure and Decision-Making

The Board of Trustees comprises five trustees, headed by the Board Chair; the maximum number of trustees allowed is eleven. The Trustees are responsible for the overall management and control of The Whitefield Charity SK Corporation and meet 6-8 times per year.

At all meetings of the Board of Trustees, the presence of a majority of the total number of Trustees authorised at the time of such vote shall constitute a quorum for the transaction of business.

The day-to-day running of the Charity is delegated to the Director, who is supported by staff. The Trustees consider that they, along with the Director of the Charity, comprise the key leadership personnel of the Charity.

The Trustees give their time freely and the pay of the Director is set by the Trustees (and subject to annual review).

The trustees' report was approved by the Board of Trustees.

.....
Ms Constance Jackson
Trustee

Date: 09/10/2022

WHITFIELD CHARITY SK CORPORATION
SOUP KITCHEN (WORKING NAME)
STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

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

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that Year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

WHITFIELD CHARITY SK CORPORATION
SOUP KITCHEN (WORKING NAME)
INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF WHITFIELD CHARITY SK CORPORATION

I report to the trustees on my examination of the financial statements of Whitfield Charity SK Corporation (the charity) for the Year ended 31 December 2021.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2 the financial statements do not accord with those records; or
3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Michelle Westbury FCCA

M D Westbury FCCA

West & Berry Limited

Mocatta House
Trafalgar Place
Brighton
BN1 4DU

Dated: 12 October 2022

WHITFIELD CHARITY SK CORPORATION
SOUP KITCHEN (WORKING NAME)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Income from:							
Donations and legacies	**3**	331,002	63,000	394,002	409,701	41,600	451,301
Investments	**4**	133	-	133	150	-	150
Total income		331,135	63,000	394,135	409,851	41,600	451,451
Expenditure on:							
Raising funds	**5**	3,127	-	3,127	2,954	-	2,954
Charitable activities	**6**	282,390	35,011	317,401	283,221	19,933	303,154
Total expenditure		285,517	35,011	320,528	286,175	19,933	306,108
Net income for the Year/ Net movement in funds		45,618	27,989	73,607	123,676	21,667	145,343
Fund balances at 1 January 2021		325,964	67,754	393,718	202,288	46,087	248,375
Fund balances at 31 December 2021		371,582	95,743	467,325	325,964	67,754	393,718

The statement of financial activities includes all gains and losses recognised in the Year.

All income and expenditure derive from continuing activities.

The notes on pages 8 to 17 form part of these financial statements.

WHITFIELD CHARITY SK CORPORATION
SOUP KITCHEN (WORKING NAME)
BALANCE SHEET
AS AT 31 DECEMBER 2021

	Notes	2021 £	2021 £	2020 £	2020 £
Fixed assets					
Tangible assets	**10**		117,962		57,656
Current assets					
Debtors	**11**	-		40	
Cash at bank and in hand		372,959		347,168	
		372,959		347,208	
Creditors: amounts falling due within one year	**12**	(23,596)		(11,146)	
Net current assets			349,363		336,062
Total assets less current liabilities			467,325		393,718
Income funds					
Restricted funds	**13**		95,743		67,754
Unrestricted funds					
Designated funds	**14**	258,132		179,307	
General unrestricted funds		113,450		146,657	
			371,582		325,964
			467,325		393,718

The notes on pages 8 to 17 form part of these financial statements.

The financial statements were approved by the Trustees on 09/10/2022

.....

Ms Constance Jackson
Trustee

1 Accounting policies

Charity information

Whitfield Charity SK Corporation is a registered as a charity with the Charity Commission in England and Wales. The charity's aim is to combat food poverty as set out in the Trustees' Report. The principal address of the charity is Whitefield Memorial Church, 79A Tottenham Court Road, London W1T 4TD.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) and the Charities SORP "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)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to these financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1 Accounting policies **(Continued)**

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold.
Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the charity's accounting policies.
On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Interest receivable on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Property improvements	10% reducing balance
Kitchen equipment	20% reducing balance
Office equipment	20% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1 Accounting policies **(Continued)**

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1 Accounting policies **(Continued)**

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	**Restricted funds**	**Total**	Unrestricted funds	Restricted funds	Total
	2021	**2021**	**2021**	2020	2020	2020
	£	**£**	**£**	£	£	£
Donated goods and services	159,744	-	159,744	118,171	4,400	122,571
Other (see below)	171,258	63,000	234,258	291,530	37,200	328,730
Donations and gifts						
Individuals	4,250	-	4,250	3,485	5,000	8,485
Corporate	83,134	13,000	96,134	136,307	21,600	157,907
Online giving	39,465	-	39,465	81,324	-	81,324
Trusts and foundations	39,699	30,000	69,699	24,506	-	24,506
Groups and churches	4,710	20,000	24,710	45,908	10,600	56,508
	171,258	63,000	234,258	291,530	37,200	328,730

4 Investments

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Interest receivable	133	150

5 Raising funds

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Fundraising and publicity		
Advertising	2,107	2,250
Other fundraising costs	1,020	704
Fundraising and publicity	3,127	2,954
	3,127	2,954

6 Charitable activities

	Charitable Expenditure on activities 2021 £	Charitable Expenditure on activities 2020 £
Staff costs	78,322	79,769
Depreciation and impairment	7,708	3,540
Other staff costs	43,810	47,550
Food	81,934	80,488
Items for distribution	4,812	2,506
Kitchen supplies	23,582	28,134
Psychologist services	1,968	-
Outreach	1,849	467
Other direct costs	1,423	1,378
Equipment hire	286	681
Staff training	572	-
	246,266	244,513
Share of support costs (see note 7)	66,791	55,141
Share of governance costs (see note 7)	4,344	3,500
	317,401	303,154
Analysis by fund		
Unrestricted funds	282,390	283,221
Restricted funds	35,011	19,933
	317,401	303,154

7 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Staff costs	28,257	-	28,257	25,747	-	25,747
Depreciation	5,181	-	5,181	2,669	-	2,669
Travel expenses	9,010	-	9,010	6,935	-	6,935
Heat and light	3,906	-	3,906	3,544	-	3,544
Repairs and refuse	4,660	-	4,660	4,328	-	4,328
Professional fees	6,277	-	6,277	5,157	-	5,157
Office expenses	2,877	-	2,877	2,109	-	2,109
Insurance	820	-	820	892	-	892
Computer costs	2,401	-	2,401	797	-	797
Bank charges	2,513	-	2,513	2,186	-	2,186
Sundry expenses	889	-	889	777	-	777
Accountancy	-	4,344	4,344	-	3,500	3,500
	66,791	4,344	71,135	55,141	3,500	58,641
Analysed between						
Charitable activities	66,791	4,344	71,135	55,141	3,500	58,641

Governance costs includes payments to the charity accountants of £1,000 + vat for the independent examination of the charity's annual accounts.

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the Year.

9 Employees

The average monthly number of employees during the Year was:

	2021 Number	2020 Number
Soup kitchen	3	3
Office and administration	1	1
Total	4	4

9 Employees (Continued)

Employment costs	2021	2020
	£	£
Wages and salaries	102,950	101,627
Social security costs	3,464	3,889
Other pension costs	165	-
	106,579	105,516

Total remuneration paid to key management personnel (including employer's national insurance and pension contributions) during the year was £54,834 (2020: £62,145).
Included in wages and salaries above is £27,883 (2020: £24,099) of agency costs.

There were no employees whose annual remuneration was more than £60,000.

10 Tangible fixed assets

	Property improvements	Kitchen equipment	Office equipment	Total
	£	£	£	£
Cost				
At 1 January 2021	50,000	19,930	1,468	71,398
Additions	65,000	7,868	329	73,197
At 31 December 2021	115,000	27,798	1,797	144,595
Depreciation and impairment				
At 1 January 2021	3,125	10,265	354	13,744
Depreciation charged in the Year	7,708	4,822	359	12,889
At 31 December 2021	10,833	15,087	713	26,633
Carrying amount				
At 31 December 2021	104,167	12,711	1,084	117,962
At 31 December 2020	46,875	9,667	1,114	57,656

11 Debtors

Amounts falling due within one year:	2021	2020
	£	£
Other debtors	-	40

12 Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	2,445	1,170
Other creditors	17,551	8,320
Accruals and deferred income	3,600	1,656
	23,596	11,146

13 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

		Movement in funds			Movement in funds		
	Balance at 1 January 2020	Incoming resources	Resources expended	Balance at 1 January 2021	Incoming resources	Resources expended	Balance at 31 December 2021
	£	£	£	£	£	£	£
Stripe	27,038	-	-	27,038	-	(1,968)	25,070
Zurich	3,449	-	-	3,449	25,000	(18,453)	9,996
Zurich - vehicle costs	-	3,600	(3,600)	-	-	-	-
Derwent London Community Fund	-	10,000	(10,000)	-	5,000	(1,590)	3,410
Mental Health Initiative	15,600	13,000	-	28,600	-	-	28,600
Crisis UK General	-	5,000	(5,000)	-	-	-	-
The Harley Street Health Centre	-	2,000	-	2,000	-	-	2,000
St Giles & St George	-	8,000	(1,333)	6,667	8,000	(8,000)	6,667
Camden Giving	-	-	-	-	20,000	-	20,000
Joan Ainslie Charitable Trust	-	-	-	-	5,000	(5,000)	-
	46,087	41,600	(19,933)	67,754	63,000	(35,011)	95,743

Restricted funds are as follows:

Stripe - funds received for psychologist services
Zurich - funds received for kitchen assistant staff costs, transportation and fresh fruit and vegetables
Zurich - funds received for rental vehicle and associated costs
Derwent London Community Fund - funds received towards salary costs and refuse disposal
Mental Health Initiative - funds received for mental health services
Crisis UK General - funds received for food and supplies
The Harley Street Health Centre - funds received for washer/dryer
St. Giles & St. George - funds for head chef salary
Camden Giving - funds received for the Mental Health Centre
Joan Ainslie Charitable Trust - funds received for food

14 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 January 2020	Transfers	Balance at 1 January 2021	Transfers	Balance at 31 December 2021
	£	£	£	£	£
Capital fund	113,054	66,253	179,307	78,825	258,132
	113,054	66,253	179,307	78,825	258,132

Capital fund - funds designated by the Trustees for future projects.

15 Analysis of net assets between funds

	Unrestricted funds 2021	Restricted funds 2021	Total 2021	Unrestricted funds 2020	Restricted funds 2020	Total 2020
	£	£	£	£	£	£
Fund balances at 31 December 2021 are represented by:						
Tangible assets	117,962	-	117,962	57,656	-	57,656
Current assets/(liabilities)	253,620	95,743	349,363	268,308	67,754	336,062
	371,582	95,743	467,325	325,964	67,754	393,718

16 Related party transactions

There were no disclosable related party transactions during the Year (2020 - none).

During the current and prior years, there were no transactions with related parties requiring disclosure.

WHITEFIELD CHARITY SK CORPORATION

England & Wales - Charity number 1051770

Accounts

Whitefield Charity SK Corporation

Your ref: MB/JFR/9128

Goodman Jones LLP
29/30 Fitzroy Square
London
WIT 6LQ

Dear Sirs

WHITEFIELD CHARITY SK CORPORATION
Financial statements for the period ended 31 December 2020 prepared in accordance with The Charities Act 2011, Accounting and Reporting by Charities: Statement of Recommended Practice in accordance with the Financial Reporting Standard 102 issued in July 2014 and United Kingdom Generally Accepted Accounting Practice (GAAP).

This representation letter is provided in connection with your independent examination of the financial statements for the above period.

Financial statements

1. We have fulfilled our responsibilities as the Trustees, as set out in the terms of your engagement letter and under the Charities Act 2011 for preparing financial statements in accordance with the applicable financial reporting framework which give a true and fair view of the financial position of the Charity as of the above date and of the results of its activities for the period then ended and for making accurate representations to you as independent examiners.

2. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

3. We have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.

4. We have disclosed all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements and these have been disclosed in accordance with the applicable financial reporting framework.

5. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the applicable financial reporting framework.

6. All events since the balance sheet date which require disclosure or which would materially affect the amounts in the financial statements have been adjusted or disclosed in the financial statements.

7. We confirm the financial statements are free of material misstatements, including omissions. We believe that any uncorrected misstatements identified during the independent examination are immaterial, both individually and in aggregate to the financial statements as a whole.

8. We confirm that, having considered our expectations and intentions including the availability of future income, the Charity is a going concern as it is able to meet its liabilities as they fall due for a period of at least twelve months from the date of approval of the financial statements. We confirm that the disclosures in the financial statements are an accurate reflection of the reasons for our consideration that the financial statements should be drawn up on a going concern basis.

9. We confirm that all grants, donations and other income, including those subject to special terms or conditions or received for restricted purposes, have been notified to you. There have been no breaches of terms or conditions during the period regarding the application of such income.

10. We confirm that all income subject to restrictions imposed by the donor has been analysed and included within the appropriate restricted fund. We confirm that all expenditure relating to the restricted fund have been identified and allocated to the appropriate restricted fund.

11. We confirm that we are not aware of any matters of material significance that should be reported to the Charity Commission.

Information provided

12. All accounting records and relevant information have been made available to you for the purposes of your independent examination. We have provided to you all other information requested and given unrestricted access to persons within the entity from whom you have deemed it necessary to obtain independent examination evidence. All other records and related information, including minutes of all management and Trustees' meetings, have been made available to you.

13. All transactions undertaken by the Charity have been properly reflected in the accounting records and are reflected in the financial statements.

14. We acknowledge our responsibility for the design, implementation, and maintenance of controls to prevent and detect fraud. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

15. We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves, management, employees who have a significant role in internal control, or others, where fraud could have a material effect on the financial statements.

16. We have disclosed to you all information in relation to allegations of fraud, or suspected fraud affecting the entity's financial statements communicated by employees, former employees, analysts, regulators or others.

17. We confirm that we are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal framework within which the Charity conducts its business and which could affect the financial statements, except as explained to you and as disclosed in the financial statements.

18. The Charity has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance.

19. We confirm that the related party relationships and transactions set out below are a complete list of such relationships and transactions and that we are not aware of any further related parties or transactions.

Related Party	**Relationship**	**Nature of transaction**
Constance Jackson	Trustee	None
Janet Marie Bagby	Trustee	None
Michael Brown	Trustee	None
Renee Kuo	Trustee	None
Jennifer Mills-Knutsen	Trustee	None
Nancy Rafanelli	Trustee (resigned 31 December 2020)	None
Alex Brown	Director (key management personnel)	Remuneration

We confirm that we are aware that a related party of the Charity is a person or organisation which either (directly or indirectly) controls, has joint control of, or significantly influences the Charity, or vice versa, and as a result will include:- members (as a guide those with more than 20% of voting rights), trustees, other key management, close family and the other business interests of the same defined parties.

20. The Charity has satisfactory title to all assets, and there are no liens or encumbrances on the assets except for those disclosed in the financial statements.

21. There are no liabilities, contingent liabilities or guarantees to third parties other than those disclosed in the financial statements.

22. The Charity has at no time during the year entered into any arrangement, transaction or agreement to provide credit facilities (including loans, quasi-loans or credit transactions) for the Trustees, nor to guarantee nor provide security for such matters, except as already disclosed in the accounts.

23. The Charity has been recognised by HM Revenue & Customs as a charity for taxable purposes. During the year, the Charity did not receive any taxable income or gains.

24. We confirm that the Charity's governing document does not specify any form of professional audit. We confirm that no Trustee or member of the Charity requires an audit. We confirm that no donor requires an audit of annual accounts as part of the grant conditions and an audit is not required for any other reason.

We confirm that to the best of our knowledge and belief that the above representations are made on the basis of enquiries of management and staff with relevant knowledge and experience and, where appropriate, of inspection of supporting documentation sufficient to satisfy ourselves that we can properly make each of the above representations to you.

Yours faithfully

Signed on behalf of the Board of Trustees by:

…….

Constance Jackson, Chair

Date: 27-10-21 ……

Charity number: 1051770

WHITEFIELD CHARITY SK CORPORATION

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

WHITEFIELD CHARITY SK CORPORATION

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2020

Trustees

Constance Jackson, Chair
Janet Marie Bagby, Trustee
Michael Brown, Trustee
Renee Kuo, Trustee
Jennifer Mills-Knutsen, Trustee
Nancy Rafanelli, Trustee (resigned 31 December 2020)

Charity registered number

1051770

Principal office

Whitefield Memorial Church
79A Tottenham Court Road
London
W1T 4TD

Independent Examiner and Accountants

Martin Bailey, FCA
Goodman Jones LLP
Chartered Accountants
29/30 Fitzroy Square
London
W1T 6LQ

Bankers

Royal Bank of Scotland
119-121 Victoria Street
London
SW1E 6RA

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020

The Trustees present their annual report together with the financial statements of the Charity for the period 1 January 2020 to 31 December 2020 and confirm that they comply with the requirements of the Charities Act 2011, the Charity's Bylaws, and the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP 2015).

Objectives and activities

a. Policies and objectives

The Whitefield Charity SK Corporation aims to combat food poverty and address mental health needs while delivering care and compassion to the homeless, marginally homeless, vulnerable, elderly and lonely of London.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Activities undertaken to achieve objectives

Our main activities are the operation of our Soup Kitchen, where we provide hot and nutritious meals, unprecedented mental health support, clothing and a sense of belonging and community to approximately 150 people each day, five days per week.

c. Volunteers

Each day we utilise 5-10 volunteers to assist us in carrying out our work. The Charity is extremely grateful for the generous efforts of our volunteers who give up their time and energy to help us serve and support our guests. Annually, we utilise well over 500 volunteers. The Trustees offer their sincere gratitude to all of the volunteers who helped us throughout 2020.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

Achievements and performance

a. Review of activities

Our main activities over 2020 were feeding, clothing and assisting over 150 marginalised and vulnerable guests, many of whom are homeless, each day. In March 2020, just after the initial lockdowns due to COVID-19, we were one of only two charities that remained open each day in Central London. As a result of all of the other closures, our guest numbers increased exponentially. We converted our sit-down service for the homeless to a takeaway operation in late March. We continued with this model through the end of the year due to government restrictions.

The vast majority of the initiatives we started in 2019 were put on hold, including our employment program, mental health drop-in clinic, and most outreach services. However, one of the new programs that we started was a food delivery service for those community members that were vulnerable and had been dissuaded from leaving their homes. In collaboration with several of our major corporate sponsors, we began a meal delivery service that targeted the elderly and less mobile. At one point, we delivered food as far away as Enfield from our base on Tottenham Court Road.

One of the wonderful people we were able to reach was a 55-year old American woman who has lived in England for the last 20 years. She suffers from severe mental health issues and trauma related to her childhood. She has been homeless several times over the years. With the food deliveries, we were able to interact with her regularly. We eventually discovered that she had a family member in California looking for her. Our team was able to reconnect the two of them after more than 20 years with no contact. She now has plans to return to the United States.

Financial review

a. Going concern

As we were one of the only charities in Central London operating and feeding the homeless each day in 2020 for several months, we applied for and were successful with funding from several grant-making bodies. Demand for our services has increased considerably. However, after reviewing future plans, expected income and expenditure in 2020 and allowing for changes to service provision due to COVID-19, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The Charity will maintain in reserve an average of six months' operating expenses based on the year's budget. Amounts above that will be allocated to a capital fund in anticipation of future projects that help the Charity expand our space, support more beneficiaries and provide more services to the growing number of people that the pandemic has affected.

c. Financial summary

Income for the year totalled £451,451 (2019: £222,708), of which £41,600 (2019: £45,546) related to restricted funds.

At the balance sheet date, the Charity had restricted fund balances of £67,754 (2019: £46,087), and general funds totalling £325,964 (2019: £202,288).

In line with the reserves policy, the Trustees have designated general funds in excess of 6 months' expenditure to a Capital Fund (for future projects). At the balance sheet date, £179,307 (2019: £113,054) was held in the Capital Fund.

d. COVID-19

COVID-19 has had a devastating effect on the homeless community in London. Many small charities have closed and will never re-open. That has caused the number of people we serve to increase exponentially. We now help 150 people each day, on average, and we expect that number to grow as there is more need for the limited services that remain. We have seen a dramatic increase in the number of pension age people coming by the Soup Kitchen for food and many people who aren't homeless but are just as desperate for a meal.

Our drop-in mental health clinic was suspended because of distancing guidelines; however, we expect to restart those sessions imminently. Likewise, our clothing store was closed, but we have resumed the distribution of essential clothing for those that need it.

We have slowly seen the return of our corporate volunteers as more and more companies have allowed their employees to resume their volunteering initiatives.

The Trustees continue to monitor expenditure and source donated items where possible.

Structure, governance and management

a. Constitution

Whitefield Charity SK Corporation is a registered charity, number 1051770, and is constituted under its by-laws, amended and restated on 12 May 2016.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the by-laws. Trustees serve a term of three years and must be elected and qualified. New trustees are given a full induction to the Charity and their responsibilities under Charity Law. Trustees are also encouraged to volunteer at the soup kitchen.

Structure, governance and management (continued)

c. Organisational structure and decision-making policies

The Board of Trustees is comprised of six trustees, headed by the Board Chair; the maximum number of trustees allowed is eleven. The Trustees are responsible for the overall management and control of The Whitefield Charity SK Corporation and meet six to eight times per year.

At all meetings of the Board of Trustees, the presence of a majority of the total number of the Trustees authorised at the time of such vote shall constitute a quorum for the transaction of business.

The day-to-day running of the Charity is delegated to the Director, who is in turn supported by staff. The Trustees consider that they, along with the Director of the Charity, comprise the key leadership personnel of the Charity.

The Trustees give their time freely and the pay of the Director is set by the Trustees (and subject to annual review).

d. Financial risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Statement of Trustees' responsibilities

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

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the . They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

Approved by order of the members of the board of Trustees and signed on their behalf by:

.....

Constance Jackson
Chair

Date: 27-10-21

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020

Independent Examiner's Report to the Trustees of Whitefield Charity SK Corporation ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2020.

Responsibilities and Basis of Report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

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

Independent Examiner's Statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: Martin Bailey Dated: 28-10-21

Martin Bailey, FCA
Goodman Jones LLP
29/30 Fitzroy Square
London
W1T 6LQ

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

	Note	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	*Total funds 2019 £*
Income from:					
Donations and legacies	3	**409,701**	**41,600**	**451,301**	*222,611*
Investments	4	**150**	**-**	**150**	*97*
Total income		**409,851**	**41,600**	**451,451**	*222,708*
Expenditure on:					
Raising funds		**2,954**	**-**	**2,954**	*1,226*
Charitable activities	5	**283,221**	**19,933**	**303,154**	*153,732*
Total expenditure		**286,175**	**19,933**	**306,108**	*154,958*
Net movement in funds		**123,676**	**21,667**	**145,343**	*67,750*
Reconciliation of funds:					
Total funds brought forward		**202,288**	**46,087**	**248,375**	*180,625*
Net movement in funds		**123,676**	**21,667**	**145,343**	*67,750*
Total funds carried forward		**325,964**	**67,754**	**393,718**	*248,375*

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 11 to 25 form part of these financial statements.

BALANCE SHEET
AS AT 31 DECEMBER 2020

	Note		2020 £		*2019 £*
Fixed assets					
Tangible assets	9		**57,656**		*19,265*
			57,656		*19,265*
Current assets					
Debtors	10	**40**		*1,564*	
Cash at bank and in hand		**347,168**		*252,541*	
		347,208		*254,105*	
Creditors: amounts falling due within one year	11	**(11,146)**		*(24,995)*	
Net current assets			**336,062**		*229,110*
Total assets less current liabilities			**393,718**		*248,375*
Total net assets			**393,718**		*248,375*
Charity funds					
Restricted funds	13		**67,754**		*46,087*
Unrestricted funds	13		**325,964**		*202,288*
Total funds			**393,718**		*248,375*

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

.....
Constance Jackson
Chair

Date: 27-10-21

The notes on pages 11 to 25 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

1. General information

Whitefield Charity SK Corporation is registered as a charity with the Charity Commission in England and Wales. The Charity's aim is to combat food poverty as set out in the Trustees' Report.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Whitefield Charity SK Corporation 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 are preapred and presented in Sterling, the functional curtrency of the Charity, and rounded to the nearest £.

2.2 Going concern

The Charity is reliant upon donation income to fund its activities, and in particular donations from individuals and corporate entities. Since the balance sheet date, operations have been impacted by the outbreak of COVID-19, resulting in changes to the way that the Charity carries out its activities.

Based on the reassessment of income levels and future plans of the Charity, together with consideration of the cash balances and reserves held at the balance sheet date, the Trustees consider that there is no material uncertainty regarding the Charity's ability to continue as a going concern and consequently believe that the financial statements are appropriately prepared on such a basis.

The Trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

2. Accounting policies (continued)

2.3 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

2.4 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the Charity's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2. Accounting policies (continued)

2.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, on a reducing balance basis.

Depreciation is provided on the following bases:

Property improvements	- 10% reducing balance
Kitchen equipment	- 20% reducing balance

2.8 Debtors

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

2.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2. Accounting policies (continued)

2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.11 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.12 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

3. Income from donations and legacies

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	*Total funds 2019 £*
Donations				
Individuals	3,485	5,000	**8,485**	*4,610*
Corporate	136,307	21,600	**157,907**	*120,104*
Online giving	81,324	-	**81,324**	*28,067*
Trusts and foundations	24,506	-	**24,506**	*28,391*
Groups and churches	45,908	10,600	**56,508**	*20,334*
	291,530	37,200	**328,730**	*201,506*
Donated goods & services	122,571	-	**122,571**	*21,105*
	118,171	4,400	**122,571**	*21,105*
Total 2020	409,701	41,600	**451,301**	*222,611*
Total 2019	*177,065*	*45,546*	*222,611*	

4. Investment income

	Unrestricted funds 2020 £	Total funds 2020 £	*Total funds 2019 £*
Investment income - interest	150	**150**	*97*
Total 2019	*97*	*97*	

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

5. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	*Total funds 2019 £*
Soup kitchen	283,221	19,933	**303,154**	*153,732*
Total 2019	*115,850*	*37,882*	*153,732*	

6. Analysis of expenditure by activities

	Activities undertaken directly 2020 £	Support costs 2020 £	Total funds 2020 £	*Total funds 2019 £*
Soup kitchen	244,513	58,641	**303,154**	*153,732*
Total 2019	*75,848*	*77,884*	*153,732*	

6. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Soup kitchen 2020 £	Total funds 2020 £	*Total funds 2019 £*
Staff costs	79,769	**79,769**	*48,650*
Depreciation	3,540	**3,540**	*900*
Food	80,488	**80,488**	*6,553*
Items for distribution	2,506	**2,506**	*904*
Kitchen supplies	28,134	**28,134**	*5,673*
Psychologist services	-	**-**	*7,936*
Outreach	467	**467**	*4,048*
Other direct costs	1,378	**1,378**	*-*
Other staff costs	47,550	**47,550**	*-*
Equipment hire	681	**681**	*1,184*
	244,513	**244,513**	*75,848*
Total 2019	*75,848*	*75,848*	

6. Analysis of expenditure by activities (continued)

Analysis of support costs

	Soup kitchen 2020 £	Total funds 2020 £	*Total funds 2019 £*
Staff costs	25,747	**25,747**	*54,590*
Depreciation	2,669	**2,669**	*790*
Repairs and refuse	4,328	**4,328**	*3,221*
Heat and light	3,544	**3,544**	*(121)*
Professional fees	5,157	**5,157**	*4,915*
Insurance	892	**892**	*778*
Office expenses	2,109	**2,109**	*3,309*
Membership and publicity	-	**-**	*540*
Travel expenses	6,935	**6,935**	*2,317*
Sundry expenses	777	**777**	*634*
Bank charges	2,186	**2,186**	*119*
Other staff costs	-	**-**	*1,810*
Computer costs	797	**797**	*1,482*
Governance costs	3,500	**3,500**	*3,500*
	58,641	**58,641**	*77,884*
Total 2019	*77,884*	*77,884*	

7. Staff costs

	2020 £	*2019 £*
Wages and salaries	**101,627**	*98,315*
Social security costs	**3,889**	*4,627*
Contribution to defined contribution pension schemes	**-**	*298*
	105,516	*103,240*

7. Staff costs (continued)

The average number of persons employed by the Charity during the year was as follows:

	2020 No.	*2019* *No.*
Soup kitchen	**3**	*3*
Office and administration	**1**	*1*
	4	*4*

No employee received remuneration amounting to more than £60,000 in either year.

Total remuneration paid to key management personnel (including employer's national insurance and pension contributions) during the year was £62,145 (2019: £54,317).

Included in wages and salaries above is £24,099 (2019: £16,868) of agency costs.

8. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2019 - £NIL)*.

During the year ended 31 December 2020, no Trustee expenses have been incurred *(2019 - £NIL)*.

9. Tangible fixed assets

	Property improvements £	Kitchen equipment £	Office equipment £	Total £
Cost or valuation				
At 1 January 2020	**15,000**	**10,331**	**1,468**	**26,799**
Additions	**35,000**	**9,600**	**-**	**44,600**
At 31 December 2020	**50,000**	**19,931**	**1,468**	**71,399**
Depreciation				
At 1 January 2020	**750**	**6,724**	**60**	**7,534**
Charge for the year	**2,375**	**3,540**	**294**	**6,209**
At 31 December 2020	**3,125**	**10,264**	**354**	**13,743**
Net book value				
At 31 December 2020	**46,875**	**9,667**	**1,114**	**57,656**
At 31 December 2019	*14,250*	*3,607*	*1,408*	*19,265*

10. Debtors

	2020 £	*2019 £*
Due within one year		
Other debtors	**40**	*1,564*
	40	*1,564*

11. Creditors: Amounts falling due within one year

	2020 £	*2019* *£*
Trade creditors	**1,170**	*4,581*
Other creditors	**8,320**	*14,726*
Accruals and deferred income	**1,656**	*5,688*
	11,146	*24,995*

12. Financial instruments

	2020 £	*2019* *£*
Financial assets		
Financial assets measured at fair value through income and expenditure	**347,168**	*252,541*

Financial assets measured at fair value through income and expenditure comprise cash balances.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

13. Statement of funds

Statement of funds - current year

	Balance at 1 January 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2020 £
Unrestricted funds					
Designated funds					
Capital Fund	**113,054**	**-**	**-**	**66,253**	**179,307**
General funds					
General Funds	**89,234**	**409,851**	**(286,175)**	**(66,253)**	**146,657**
Total Unrestricted funds	**202,288**	**409,851**	**(286,175)**	**-**	**325,964**
Restricted funds					
Stripe	**27,038**	**-**	**-**	**-**	**27,038**
Zurich	**3,449**	**-**	**-**	**-**	**3,449**
Zurich - vehicle costs	**-**	**3,600**	**(3,600)**	**-**	**-**
Derwent London Community Fund	**-**	**10,000**	**(10,000)**	**-**	**-**
Mental Health Initiative	**15,600**	**13,000**	**-**	**-**	**28,600**
Crisis UK General	**-**	**5,000**	**(5,000)**	**-**	**-**
The Harley Street Health Centre	**-**	**2,000**	**-**	**-**	**2,000**
St. Giles & St. George	**-**	**8,000**	**(1,333)**	**-**	**6,667**
	46,087	**41,600**	**(19,933)**	**-**	**67,754**
Total funds	**248,375**	**451,451**	**(306,108)**	**-**	**393,718**

13. Statement of funds (continued)

Designated funds are as follows:

Capital Fund - funds designated by the Trustees for future projects.

Restricted funds are as follows:

Stripe - funds received for psychologist services
Zurich - funds received for facility upgrades, salary costs, and training
Zurich - funds received for rental vehicle and associated costs
Derwent London Community Fund - funds received towards salary costs and refuse disposal
Mental Health Initiative - funds received for mental health services
Crisis UK General - funds received for food and supplies
The Harley Street Health Centre - funds received for washer/dryer
St. Giles & St. George - funds for head chef salary

13. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 January 2019 £	*Income* £	*Expenditure* £	*Transfers in/out* £	*Balance at 31 December 2019* £
Unrestricted funds					
Designated funds					
Capital Fund	*64,731*	*-*	*-*	*48,323*	*113,054*
General funds					
General Funds - all funds	*77,471*	*177,162*	*(117,076)*	*(48,323)*	*89,234*
Total Unrestricted funds	*142,202*	*177,162*	*(117,076)*	*-*	*202,288*
Restricted funds					
Stripe	*34,974*	*-*	*(7,936)*	*-*	*27,038*
Zurich	*3,449*	*-*	*-*	*-*	*3,449*
Zurich - vehicle costs	*-*	*8,000*	*(8,000)*	*-*	*-*
Derwent London Community Fund	*-*	*11,000*	*(11,000)*	*-*	*-*
American Women's Club	*-*	*5,546*	*(5,546)*	*-*	*-*
Shine	*-*	*5,400*	*(5,400)*	*-*	*-*
Mental Health Initiative	*-*	*15,600*	*-*	*-*	*15,600*
	38,423	*45,546*	*(37,882)*	*-*	*46,087*
Total funds	*180,625*	*222,708*	*(154,958)*	*-*	*248,375*

14. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	57,656	-	**57,656**
Current assets	279,454	67,754	**347,208**
Creditors due within one year	(11,146)	-	**(11,146)**
Total	325,964	67,754	**393,718**

Analysis of net assets between funds - prior period

	Unrestricted funds 2019 £	*Restricted funds 2019 £*	*Total funds 2019 £*
Tangible fixed assets	*19,265*	*-*	*19,265*
Current assets	*208,018*	*46,087*	*254,105*
Creditors due within one year	*(24,995)*	*-*	*(24,995)*
Total	*202,288*	*46,087*	*248,375*

15. Operating lease commitments

The Charity occupies its premises on a lease, expiring in August 2026, with an annual rental charge of £1.

16. Related party transactions

During the current and prior years, there were no transactions with related parties requiring disclosure.