

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

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.

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

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.

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

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.



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Ms Constance Jackson

Trustee

09/10/2022
Date:

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
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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 Unrestricted funds 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
<u>Income from:</u>							
Donations and legacies	3	331,002	63,000	394,002	409,701	41,600	451,301
Investments	4	133	-	133	150	-	150
Total income		<u>331,135</u>	<u>63,000</u>	<u>394,135</u>	<u>409,851</u>	<u>41,600</u>	<u>451,451</u>
<u>Expenditure on:</u>							
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		<u>285,517</u>	<u>35,011</u>	<u>320,528</u>	<u>286,175</u>	<u>19,933</u>	<u>306,108</u>
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		<u>325,964</u>	<u>67,754</u>	<u>393,718</u>	<u>202,288</u>	<u>46,087</u>	<u>248,375</u>
Fund balances at 31 December 2021		<u><u>371,582</u></u>	<u><u>95,743</u></u>	<u><u>467,325</u></u>	<u><u>325,964</u></u>	<u><u>67,754</u></u>	<u><u>393,718</u></u>

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 £	£	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
<u>Unrestricted funds</u>					
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.

09/10/2022

The financial statements were approved by the Trustees on



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Ms Constance Jackson
Trustee

WHITFIELD CHARITY SK CORPORATION
SOUP KITCHEN (WORKING NAME)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

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.

WHITFIELD CHARITY SK CORPORATION
SOUP KITCHEN (WORKING NAME)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

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.

WHITFIELD CHARITY SK CORPORATION
SOUP KITCHEN (WORKING NAME)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

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.

WHITFIELD CHARITY SK CORPORATION
SOUP KITCHEN (WORKING NAME)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

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
	<u>171,258</u>	<u>63,000</u>	<u>234,258</u>	<u>291,530</u>	<u>37,200</u>	<u>328,730</u>
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
	<u>171,258</u>	<u>63,000</u>	<u>234,258</u>	<u>291,530</u>	<u>37,200</u>	<u>328,730</u>

4 Investments

	Unrestricted funds	Unrestricted funds
	2021 £	2020 £
Interest receivable	<u>133</u>	<u>150</u>

WHITFIELD CHARITY SK CORPORATION
SOUP KITCHEN (WORKING NAME)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

5 Raising funds

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

6 Charitable activities

	Charitable Expenditure on activities	Charitable Expenditure on activities
	2021	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	-
	<hr/>	<hr/>
	246,266	244,513
	<hr/>	<hr/>
Share of support costs (see note 7)	66,791	55,141
Share of governance costs (see note 7)	4,344	3,500
	<hr/>	<hr/>
	<u>317,401</u>	<u>303,154</u>
	<hr/>	<hr/>
Analysis by fund		
Unrestricted funds	282,390	283,221
Restricted funds	35,011	19,933
	<hr/>	<hr/>
	<u>317,401</u>	<u>303,154</u>

WHITFIELD CHARITY SK CORPORATION
SOUP KITCHEN (WORKING NAME)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

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
	<u>66,791</u>	<u>4,344</u>	<u>71,135</u>	<u>55,141</u>	<u>3,500</u>	<u>58,641</u>
Analysed between						
Charitable activities	<u>66,791</u>	<u>4,344</u>	<u>71,135</u>	<u>55,141</u>	<u>3,500</u>	<u>58,641</u>

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	<u>4</u>	<u>4</u>

WHITFIELD CHARITY SK CORPORATION
SOUP KITCHEN (WORKING NAME)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

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	-
	<u>106,579</u>	<u>105,516</u>

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
	<u>115,000</u>	<u>27,798</u>	<u>1,797</u>	<u>144,595</u>
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
	<u>10,833</u>	<u>15,087</u>	<u>713</u>	<u>26,633</u>
Carrying amount				
At 31 December 2021	<u>104,167</u>	<u>12,711</u>	<u>1,084</u>	<u>117,962</u>
At 31 December 2020	<u>46,875</u>	<u>9,667</u>	<u>1,114</u>	<u>57,656</u>

11 Debtors

	2021	2020
	£	£
Amounts falling due within one year:		
Other debtors	<u>-</u>	<u>40</u>

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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
	<u>23,596</u>	<u>11,146</u>

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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)	-
	<u>46,087</u>	<u>41,600</u>	<u>(19,933)</u>	<u>67,754</u>	<u>63,000</u>	<u>(35,011)</u>	<u>95,743</u>

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

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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
	<u>113,054</u>	<u>66,253</u>	<u>179,307</u>	<u>78,825</u>	<u>258,132</u>

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
	<u>371,582</u>	<u>95,743</u>	<u>467,325</u>	<u>325,964</u>	<u>67,754</u>	<u>393,718</u>

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.