

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

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 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.

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

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.

WHITEFIELD CHARITY SK CORPORATION

SOUP KITCHEN (WORKING NAME)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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.

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

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 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:

Constance Jackson

Janet Bagby

Michael Brown

Renee Kuo

Rev Jennifer Mills-Knutsen

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

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

30/10/2025
Date:

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.

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 31/10/2025
Date:

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

FOR THE YEAR ENDED 31 DECEMBER 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
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		<u>426,557</u>	<u>131,710</u>	<u>558,267</u>	<u>452,144</u>	<u>65,474</u>	<u>517,618</u>
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		<u>468,312</u>	<u>113,963</u>	<u>582,275</u>	<u>419,089</u>	<u>69,623</u>	<u>488,712</u>
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		<u>302,736</u>	<u>166,000</u>	<u>468,736</u>	<u>344,491</u>	<u>148,253</u>	<u>492,744</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 11 to 23 form part of these financial statements.

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

		2024		2023	
	Notes	£	£	£	£
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	
		<u>378,154</u>		<u>395,653</u>	
Creditors: amounts falling due within one year	16	<u>(27,934)</u>		<u>(23,088)</u>	
Net current assets			350,220		372,565
Total assets less current liabilities			<u>468,736</u>		<u>492,744</u>
The funds of the charity					
Restricted income funds	18	166,000		148,253	
Unrestricted funds	19	302,736		344,491	
		<u>468,736</u>		<u>492,744</u>	

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



 Constance Jackson
 Trustee

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

	Notes	2024 £	£	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.

WHITEFIELD CHARITY SK CORPORATION
SOUP KITCHEN (WORKING NAME)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

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.

WHITEFIELD CHARITY SK CORPORATION
SOUP KITCHEN (WORKING NAME)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

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 reliably 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.

WHITEFIELD CHARITY SK CORPORATION
SOUP KITCHEN (WORKING NAME)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

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.

WHITEFIELD CHARITY SK CORPORATION
SOUP KITCHEN (WORKING NAME)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

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
	<u>422,102</u>	<u>131,710</u>	<u>553,812</u>	<u>448,353</u>	<u>65,474</u>	<u>513,827</u>
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
	<u>228,742</u>	<u>131,710</u>	<u>360,452</u>	<u>281,848</u>	<u>65,474</u>	<u>347,322</u>

Donated goods and services

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

WHITEFIELD CHARITY SK CORPORATION
SOUP KITCHEN (WORKING NAME)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

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

5 Expenditure on raising funds

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

WHITEFIELD CHARITY SK CORPORATION
SOUP KITCHEN (WORKING NAME)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

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
	<u>485,967</u>	<u>379,271</u>
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
	<u>581,624</u>	<u>487,167</u>
Analysis by fund		
Unrestricted funds	467,661	417,544
Restricted funds	113,963	69,623
	<u>581,624</u>	<u>487,167</u>

7 Grants payable

	Charitable activity 2023 £
Grants to institutions:	
Home Kitchen Diner CIC	<u>21,900</u>

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.

WHITEFIELD CHARITY SK CORPORATION
SOUP KITCHEN (WORKING NAME)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

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
	<u>95,657</u>	<u>85,996</u>
Analysed between:		
Charitable activity	<u>95,657</u>	<u>85,996</u>

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
	<u>12,812</u>	<u>12,616</u>

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
	<u>5</u>	<u>6</u>
Total	<u>5</u>	<u>6</u>

WHITEFIELD CHARITY SK CORPORATION
SOUP KITCHEN (WORKING NAME)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

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
	<u>202,549</u>	<u>192,675</u>

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	<u>63,811</u>	<u>60,346</u>

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
	<u>140,000</u>	<u>33,758</u>	<u>9,996</u>	<u>183,754</u>
At 31 December 2024				
	<u>140,000</u>	<u>33,758</u>	<u>9,996</u>	<u>183,754</u>
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
	<u>40,729</u>	<u>22,446</u>	<u>2,063</u>	<u>65,238</u>
At 31 December 2024				
	<u>40,729</u>	<u>22,446</u>	<u>2,063</u>	<u>65,238</u>
Carrying amount				
At 31 December 2024	<u>99,271</u>	<u>11,312</u>	<u>7,933</u>	<u>118,516</u>
At 31 December 2023	<u>108,542</u>	<u>10,943</u>	<u>694</u>	<u>120,179</u>

WHITEFIELD CHARITY SK CORPORATION
SOUP KITCHEN (WORKING NAME)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

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.

WHITEFIELD CHARITY SK CORPORATION
SOUP KITCHEN (WORKING NAME)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

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
	<u>148,253</u>	<u>131,710</u>	<u>(113,963)</u>	<u>166,000</u>

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)	-
	<u>152,402</u>	<u>65,474</u>	<u>(69,623)</u>	<u>148,253</u>

WHITEFIELD CHARITY SK CORPORATION
SOUP KITCHEN (WORKING NAME)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

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
	<u>344,491</u>	<u>426,557</u>	<u>(468,312)</u>	<u>-</u>	<u>302,736</u>
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
	<u>311,436</u>	<u>452,144</u>	<u>(419,089)</u>	<u>-</u>	<u>344,491</u>

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

WHITEFIELD CHARITY SK CORPORATION
SOUP KITCHEN (WORKING NAME)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

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
	<u>302,736</u>	<u>166,000</u>	<u>468,736</u>
	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
	<u>344,491</u>	<u>148,253</u>	<u>492,744</u>

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.

WHITEFIELD CHARITY SK CORPORATION
SOUP KITCHEN (WORKING NAME)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

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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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.

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

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

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