THE LIFE AND SOUL KITCHEN LTD

England & Wales · Charity number 1065618

Details

Other names	CHEFSPOT, CHEFSPOT LTD, THE LIFE AND SOUL KITCHEN LIMITED
Status	Registered
Legal form	Charitable company
Company number	03455469
Registered	1997-11-10
Register	View on the Charity Commission register

Contact

Address	Resource & Initiative Centre Station Road Credenhill Hereford HR4 7EY
Phone	01432 351968
Email	thelifeandsoulkitchen@outlook.com
Website	thelifeandsoulkitchen.com

Activities

Objects: TO PROMOTE THE RELIEF AND EDUCATION OF PERSONS WHO ARE DISABLED BY THE PROVISION EQUIPPING, OPERATION AND MAINTENANCE OF A CATERING WORKSHOP AND ANCILLARY FACILITIES FOR THE EMPLOYMENT AND OR VOCATIONAL TRAINING OF SUCH PERSONS. THE RELIEF OF THE DISABLED BY THE PROVISION OF SPECIALISED INFORMATION, COUNSELLING AND OR ADVICE TO DISABLED PERSONS SEEKING EMPLOYMENT AND OR VOCATIONAL TRAINING....ING PART IN ACTIVITIES; AND THE DEVELOPMENT OF SOCIAL SKILLS.

Activities: To provide care and employment for the disabled in Hereford.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** Education/training, Other Charitable Purposes
- **Who:** People With Disabilities

Geography

- Herefordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£142,947	£146,003	-	-
2024-03-31	£162,380	£135,011	-	-
2023-03-31	£151,063	£159,000	-	-
2022-03-31	£200,735	£220,082	-	-
2021-03-31	£130,444	£83,996	-	-

Trustees

Name	Role	Appointed
Amanda Singleton-Ellis		2026-03-06
Anna Collier		2023-01-14
Michala Jessica Jane Clements		2026-07-10

THE LIFE AND SOUL KITCHEN LTD

England & Wales - Charity number 1065618

Accounts

The Life and Soul Kitchen Ltd

Report of the Trustees and Unaudited Financial Statements

For the Year Ended 31st March 2024

Registered Company Number: 03455469

Registered Charity Number: 1065618

Contents of the Financial Statements

For the year ended 31st March 2024

REPORT OF THE DIRECTORS AND TRUSTEES

For the year ended 31st March 2024

The directors and the trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The accounts have been prepared in accordance with the provisions applicable to the small companies regime and in accordance with FRS102 Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard (FRS) 102.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03455469

Registered Charity number

1065618

Principal Office

Youth and Resource Centre
Station Road
Credenhill
Hereford
HR4 7EY

Registered office

1A The Homend
Ledbury
Herefordshire
HR8 1BN

Directors

S Badham
J Bonsall

Trustees

A Collier
G D Pegrun (Appointed 21st November 2023)
B I Edwards
B Grobb
J Bonsall

Independent examiner

Luke Keegan
Chartered Management Accountant
1A The Homend, Ledbury, Herefordshire, HR8 1BN

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its Memorandum and Articles of Association and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. The liability of each member is limited to £10.

Charity Structure

The charity had 5 serving trustees at the close of the financial period.

It holds 4 general meetings per year, one of which is the AGM. Any other business is conducted via supplementary, special or extra-ordinary general meetings as required.

Induction and training of new trustees

On appointment the trustees receive a copy of the governing documents and Charity Commission documents regarding trusteeship. New trustees are briefed on the history, background and work of the charity.

OBJECTIVES AND ACTIVITIES

Objectives and Purpose

The purpose of the charity as set out in its governing document are to provide care and employment for the disabled in Herefordshire.

- To promote the relief and education of persons who are disabled by the provision, equipping, operation and maintenance of a catering workshop and ancillary facilities for the employment or vocational training of such persons.

- The relief of the disabled by the provision of specialised information, counselling and or advice to disabled persons seeking employment and or vocational training.

The main activities undertaken in relation to those purposes are through the provision and equipping of a catering workshop and ancillary facilities for the employment and vocational training of such persons.

The charity sets out to improve the social understanding and awareness of individuals with protected characteristics with an emphasis on disabilities.

The charity works to improve the lives of the most disadvantaged with the offer of opportunities to join inclusive workshops, groups and events.

The charity supports the relief of poverty and financial hardship for those most vulnerable.

ACHIEVEMENTS AND PERFORMANCE

Main Achievements

Over the last year we have secured a new premises in Credenhill with a ground floor provision and a fixed lease of 10 years, this has afforded the charity long term stability. The charity continues to maintain a good relationship with the National Lottery having secured an additional 2 years of grant funding totalling £80,000 to support the charity with day to day running costs.

The charity has begun renovations of the new site again funded by the National Lottery the renovations will include a changing places facility for persons with mobility impairments.

Beneficiaries have visited many local businesses and hospitality venues taking part in cooking workshops and sessions.

Beneficiaries have continued to receive support, learning independent living skills.

Several social groups have been established growing rapidly in attendees, the groups are designed to promote social inclusion and understanding and have provided beneficiaries with a meaningful opportunity to manage a service, empowered to become community leaders.

At the very end of the year the new Trustees took over responsibility for the charity.

FINANCIAL REVIEW

During the year there was a small excess of income over expenditure. As such this has left a very tight financial position for the charity. However, the National lottery has awarded the charity an additional £80000 to continue its work, these funds are held by the National Lottery and will be deposited to the charity at times needed and after monthly inspections of expenditure as is currently the process.

Reserves Policy

The charity has a policy of maintaining unrestricted reserves equivalent to 6 months operating expenses. The charity has utilized it reserves to support ongoing operations as advised by NL. This is less than the target set by the Trustees. Work has continued to raise grant funds and operating funds for the café.

The Trustees have considered the financial position of the charity and consider that the charity has been able and remains able to fulfil its obligations for the foreseeable future.

At the end of the year the charity had cash reserves of £8,047

At the end of the year the charity had net current assets of £Nil (2023: £13,806)

DECLARATIONS

The company has taken advantage of the small companies' exemption in preparing the report above.

The trustees declare that they have approved the trustee's report (including director's report) above.

ON BEHALF OF THE BOARD:

B Edwards

B Edwards (Trustee)

Date: 20th January 2025

Independent Examiner's Report to the trustees of the Life and Soul Kitchen Ltd

I report on the accounts for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under the requirements of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the Charities Act 2011
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view ' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

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

- the accounting records were not kept in accordance with section 386 of the Companies Act 2006 or section 130 of the Charities Act 2011; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the relevant accounting requirements under section 396 of the Companies Act 2006 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;
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

Luke Keegan, Chartered Management Accountant

1A The Homend
Ledbury
Herefordshire, HR8 1BN

Date: 20th January 2025

Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Notes	Unrestricted funds £	Restricted funds £	Total funds 2024 £	Total funds 2023 £
Income					
Income and endowments from:					
Donations and legacies	3	32,823	105,547	138,370	38,620
Charitable activities	3	22,835	-	22,835	112,321
Investments	3				-
Other	3	1,175	-	1,175	122
Total		56,833	105,547	162,380	151,063
Expenditure					
Raising funds	4	-	-	-	145
Charitable activities	4	109,733	24,664	134,398	158,269
Administration and Governance	4	613	-	613	586
Total		110,346	24,664	135,011	159,000
Net gains on investments					
Net income (expenditure)		(53,514)	80,883	27,369	(7,937)
Transfers between funds		80,883	(80,883)	-	-
Net expenditure before other gains/(losses)		-	-	-	(7,937)
Other gains and losses:		-	-	-	
Net movement in funds		27,369	-	27,369	(7,937)
Reconciliation of funds:					
Total funds brought forward		14,048	9,536	23,584	31,521
Total funds carried forward		48,337	2,616	50,953	23,584

Statement of Assets and Liabilities

	Notes	Unrestricted funds £	Restricted funds £	2024 £	2023 £
Fixed assets					
Tangible assets	7	3,934	47,040	50,975	9,778
Total fixed assets		**3,934**	**47,040**	**50,975**	**9,778**
Current assets					
Stocks	8	-	-	-	-
Debtors	9	5,397	-	5,397	9,760
Cash at bank and in hand	12	8,047	-	8,047	14,336
Total current assets		**13,444**	**-**	**13,444**	**24,096**
Creditors: amounts falling due within one year	10	13,465	-	13,465	(10,290)
Net current assets		**(21)**	**-**	**(21)**	**13,806**
Total net assets		**3,913**	**47,040**	**50,954**	**23,584**
Funds of the Charity					
Restricted income funds	13	-	2,616	2,616	2,615
Unrestricted funds	13	48,337	-	48,337	20,968
Total funds		**48,337**	**2,616**	**50,953**	**23,584**

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by

S Badham

Date: 20th January 2025

NOTES TO THE ACCOUNTS

Note 1 Basis of preparation

1.1 Basis of accounting
These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:
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) issued on 16 July 2014 and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

Note 2 Accounting policies

2.1 Income

Recognition of income

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

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

Offsetting

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

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Contractual income and performance related grants

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

Support costs

The charity has incurred expenditure on support costs.

Volunteer help

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

Income from interest, royalties and dividends

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

2.2 Expenditure and Liabilities

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.
Redundancy cost	The charity made no redundancy payments during the reporting period.
Deferred income	No material item of deferred income has been included in the accounts.
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

2.3 Assets

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least They are valued at cost.
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Note 3 Income

	Analysis of income	Unrestricted funds	Restricted funds	2024 £	2023 £
Donations and legacies:	Donations and gifts	823		823	
	Grants provided by government/other charities	32,000	105,547	137,547	38,620
	Total	32,823	105,547	138,370	38,620
Charitable Activities	Café	-	-	-	75,338
	Service Users	22,835	-	22,835	36,982
	Total	22,835	-	22,835	112,321
Other Income	Other	1,175	-	1,175	122
	Total	1,175	-	1,175	122
TOTAL INCOME		56,833	105,547	162,380	151,063

Note 4 Expenditure

	Analysis of expenditure	Unrestricted funds	Restricted funds	2024 £	2023 £
Expenditure on raising funds:	Advertising, marketing, direct mail and publicity	-	-	-	145
	Total expenditure on raising funds	-	-	-	145
Expenditure on charitable activities	Café	109,765	12,979	122,744	150,872
	Administration costs	7,012	-	7,012	7,397
	Governance Costs	613	-	613	586
	Total expenditure on charitable activities	117,390	12,979	130,369	158,855
TOTAL EXPENDITURE		117,390	12,979	130,369	159,000

Note 5 **Details of certain types of expenditure**

	2024 £	2023 £
Independent examiner's fees	613	586

Note 6 **Staff costs**

	2024 £	2023 £
Wages and salaries	63,200	76,802
Social Security Costs	438	-
Pension Costs	2,638	1,190

No employee received emoluments in excess of £60,000 The average monthly number of full time equivalent employees during the year was as follows:	2	7

	2024 Number	2023 Number
Café	2	7
Total	2	7

Note 7 **Tangible fixed assets**

	Land and buildings £	Furniture & Equipment £	Total £
Cost or revaluation			
At 1 April 2023	-	27,018	27,018
Additions	52,879	6,320	59,198
Disposals	-	-	-
At 31 March 2024	52,879	33,337	86,216
Depreciation and impairments			
At 1 April 2023	-	17,240	17,240
Disposals	-	-	-
Depreciation charge for the year	10,576	7,423	17,999
At 31 March 2024	10,576	24,664	35,239
Net book value			
At 31 March 2023	-	9,778	9,778
At 31 March 2024	42,303	8,674	50,977

Basis for Depreciation

Furniture & Equipment	Depreciated over 4 years on a straight line basis
Land & Buildings	Depreciated over 5 years on a straight line basis

Note 8 **Stocks**

	2024 £	2023 £
Raw materials and consumables	-	-
Total	-	-

Note 9 **Debtors and prepayments**

Analysis of debtors

	2024 £	2023 £
Trade debtors	5,397	9,760
Prepayments and accrued income	-	-
Other debtors	-	-
Total	5,397	9,760

Note 10 **Creditors and accruals**

Analysis of creditors

	Amounts falling due within one year 2024 £	2023 £
Trade creditors	-	260
Accruals and deferred income	613	1,226
Taxation and social security	13,690	4,780
Other creditors	263	4,023
Total	14,566	10,290

Note 11 **Commitments**

Commitments
Operating lease commitments
Annual commitments under non-cancellable operating leases are as follows:-

	2024 Land and Buildings £	2024 Other £	2023 Land and Buildings £	2023 Other £
Operating leases with expiry date:				
In the second to fifth years inclusive	-	-	10,800	-
Over five years		-	-	-
	-	-	10,800	-

Note 12 Cash at bank and in hand

	2024	2023
	£	£
Cash at bank and on hand	8,047	14,336
Total	8,047	14,336

Note 13 Charity funds

13.1 Details of material funds held and movements during the CURRENT reporting period

Fund names	Type	Fund balances brought forward £	Income £	Expenses £	Transfers £	Fund balances carried forward £
National Lottery Community Fund	R	2,616	105,547	(24,664)	(80,883)	2,616
General	U	20,968	56,833	(106,831)	80,883	48,337
Total Funds as per balance sheet		23,584	162,380	(131,495)		50,953

The transfers reflect the nature of funding from the National Lottery Community Fund for specific asset purchases and for support to the day to day operations of the charity

13.2 Details of material funds held and movements during the PREVIOUS reporting period

Fund names	Type	Fund balances brought forward £	Income £	Expenses £	Transfers £	Fund balances carried forward £
National Lottery Community Fund	R	14,657	-	(12,041)	-	2,616
General	U	16,684	151,063	(146,959)	-	20,968
Total Funds as per balance sheet		31,521	151,063	(159,000)	-	23,584

Note 14 Transactions with trustees and related parties

14.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity

S Badman and J Bonsall as directors of the company each receive a salary for their role as manager and assistant manager of the café.

14.2 Trustees' expenses

No trustee expenses have been incurred other than re-imbursement of out of pocket expenses

14.2 Transactions with related parties

There were no transactions with related parties

Note 15 Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of winding up, such an amount as may be required, not exceeding £10.

Note 16 General Information

The Life and Soul Kitchen Ltd is a private company, limited by guarantee, incorporated in England and Wales, registered number 03455469. The registered address is 1A The Homend, Ledbury, Herefordshire, HR8 1BN

Detailed Statement of Financial Activities

	2024 £	2023 £
Income and endowments from:		
Donations and legacies		
Donations	823	-
Grants from government / charitable bodies	137,547	38,620
	138,370	38,620
Charitable activities		
Café	-	75,338
Service Users	22,835	36,982
	22,835	112,321
Other	1,175	122
Total income and endowments	162,380	151,063
Expenditure on:		
Costs of generating donations and legacies		
Fundraising	-	145
	-	145
Total of expenditure on raising funds		
Cafe		
Purchases	11,245	35,875
Salaries and wages	68,200	76,802
Employers National Insurance Contributions	438	-
Employer Pension Contributions	2,638	1,190
Staff Training	-	24
Staff Entertainment	-	176
Uniforms/PPE	716	1,136
Lease of equipment	552	-
Credit card and finance costs	473	2,455
Rent and rates	9,559	8,533
Gas and electricity	1,333	938
Repairs and maintenance	9,893	1,705
Waste disposal	-	1,127
Sundry	3,775	3,791
Cleaning	308	351
Insurance	614	219
Depreciation of premises	10,576	-
Depreciation of catering equipment	4,796	5,075
Depreciation of other fixtures and fittings	2,627	1,517
Loss on disposal of fixed assets	-	9,957
	122,744	150,872
General Administrative Expenses		
Telephone	1,926	1,063
Administration support costs	190	209
Postage	-	8
Printing & Stationery	66	92
Travel Expenses	2,988	1,270
Professional fees	1,841	4,742
Bank charges	1	14
Charitable Donations	-	-
Bad debt write-off	3,500	-

Advertising & Marketing	1,126	-
Interest charged	16	-
	11,654	7,397
Governance Costs		
Accountancy	613	586
	613	586
Total expenditure	**135,011**	**159,000**
Net movement in funds	**27,369**	**(7,937)**

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Signature 1

Signed by Sophie Badham using authentication code YXNOdVQvakRGZVwl at IP address 86.134.13.172, on 2025/01/20 10:08:54 Z.

Sophie Badham's e-mail address is: Thelifeandsoulkitchen@outlook.com.

Sophie Badham added the following comments:

"J Bonsall"

Accounts

The Life and Soul Kitchen Ltd

Report of the Trustees and Unaudited Financial Statements

For the Year Ended 31st March 2023

Registered Company Number: 03455469

Registered Charity Number: 1065618

Contents of the Financial Statements

For the year ended 31st March 2023

REPORT OF THE DIRECTORS AND TRUSTEES

For the year ended 31st March 2023

The directors and the trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The accounts have been prepared in accordance with the provisions applicable to the small companies regime and in accordance with FRS102 Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard (FRS) 102.

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Registered Charity number

1065618

Principal Office

Credenhill
Station Road
HR4 7EY

Registered office

1A The Homend
Ledbury
Herefordshire
HR8 1BN

Directors

S Badham
J Bonsall (appointed 1st January 2023)
B Morris (resigned 6th October 2022)

Trustees

JC Morris (resigned 4th September 2022)
B Morris (resigned 6th October 2022)
B Grobb
G Pegrum (appointed 21st November 2022)
A Collier (appointed 14th January 2023)
B Edwards

Independent examiner

Luke Keegan
Chartered Management Accountant
1A The Homend, Ledbury, Herefordshire, HR8 1BN

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its Memorandum and Articles of Association and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. The liability of each member is limited to £10.

Charity Structure

The charity had 4 serving trustees at the close of the financial period.

It holds 4 general meetings per year, one of which is the AGM. Any other business is conducted via supplementary, special or extra-ordinary general meetings as required.

The trustees have met on six occasions for formal trustee meetings in person on site. The trustees have communicated regularly through e-mail where they have received monthly financial updates and directors' reports.

The day to day management of the cafe was undertaken by S Badham and J Bonsall, both directors, who report to the full board.

The board has taken an active role with the day to day operations of the cafe both to support the directors whilst one director was receiving treatment and surgery and to navigate the difficult financial climate the charity has faced. The trustees have monitored expenditure and supported with voluntary hours to reduce costs.

The trustees have been reviewing applications for open positions to join the board of trustees and continues to seek new members.

The charity recruits its trustees mainly from approaches to stakeholders from the community who possess skills pertinent to the management and furtherance of the charity's objectives. Any interested parties are interviewed by the existing trustees and their appointment ratified at the next formal general meeting. They are given induction training by the Secretary to the Trustees.

OBJECTIVES AND ACTIVITIES

Objectives and Purpose

- To promote the relief and education of persons who are disabled by the provision, equipping, operation and maintenance of a catering workshop and ancillary facilities for the employment or vocational training of such persons.

- The relief of the disabled by the provision of specialised information, counselling and or advice to disabled persons seeking employment and or vocational training.

Charity when not under lockdown or social distancing measure

- The operation of a full café service Monday to Sunday, various hours
- The provision of a skills and vocational training service for adults with disabilities, up to 25 placements.
- Supporting vulnerable volunteers with work experience opportunities and interview guidance.
- Hosting community events and groups to encourage social inclusion and understanding.
- Partnering with SEN schools and colleges offering work experience and mentoring
- The employment of part time staff and volunteers to assist with the running of the business and to support service users.

- Partnering with other local charities and local suppliers to provide a programme to regular activities to enhance the experiences for the both the trainees and the general public.
- Providing external funding to help with the expansion of the service offer, the ongoing refurbishment of the facility and to enable the replacement of capital equipment.

ACHIEVEMENTS AND PERFORMANCE

Main Achievements

Providing an exciting and alternative approach to day opportunities providing beneficiary lead services and a great ethos of person centred support for adults with learning disabilities, service users placements totalling 24 alongside support for the wider local community with 62 volunteers taking part in operations.

Hereford has a high number of reduced income families, elevated levels of social housing, childhood obesity and overall reduced wellbeing including isolation and depression. The cost of living crisis coupled with mental health issues people are facing as a direct impact of the covid 19 pandemic has drastically increased the number of people turning to charities to bridge the gap. The charity's disabled adults are dedicated to supporting the community to access a wide range of services including free training activities, classes, workshops, healthy meals and volunteering positions these early interventions have helped to reduce the number of people facing hardship and built strong community support networks and resilience.

The service is managed solely by our supported adults with disabilities, with understanding and encouragement the service users are achieving meaningful and measurable change in the community. Our service users have become leaders in the community gaining a genuine sense of purpose and pride.

The charity has secured a new ground floor provision with a ten-year lease in Credenhill with the landlord (Credenhill parish council) offering reduced rents.

Securing national lottery funding over three years with an investment of £250,000.

FINANCIAL REVIEW

Review of the charity's financial position at the end of the year

- During the year, there was limited trading in the café due to venue changes.
- Grant funding did help to pay salaries and allow for the core cost to be covered.
- The charity has limited outstanding debts at the end of the financial year and has a clear and tangible plan to ensure it is in a position to meet its outstanding liabilities in the next financial year.

Reserves Policy

The Trustees aim to maintain free reserves in unrestricted funds at a level that equates to approximately three months of unrestricted expenditure. The level is not a fixed amount and it must reflect the changing business environment and the circumstances to which the business may be required to respond, especially at very short notice.

The Trustees review the reserves level on a regular basis and have concluded that given inflationary pressures on utilities, services and stock purchases and the additional risk of further financial pressure all reserves maybe utilised to meet the charity's needs.

At the end of the year the charity had free reserves of £13,806 (2022: £9,881)

The Trustees have considered the financial position of the charity and consider that the charity has been able to and remains able to fulfil its obligations for the foreseeable future.

The Trustees understand the position is fragile and will review this position monthly.

DECLARATIONS

The company has taken advantage of the small companies' exemption in preparing the report above.

The trustees declare that they have approved the trustee's report (including director's report) above.

ON BEHALF OF THE BOARD:

B Edwards

B Edwards

Date: 2nd June 2023

Independent Examiner's Report to the trustees of the Life and Soul Kitchen Ltd

I report on the accounts for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under the requirements of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the Charities Act 2011
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view ' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

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

- the accounting records were not kept in accordance with section 386 of the Companies Act 2006 or section 130 of the Charities Act 2011; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the relevant accounting requirements under section 396 of the Companies Act 2006 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;
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

Luke Keegan, Chartered Management Accountant

1A The Homend
Ledbury
Herefordshire, HR8 1BN

Date: 22nd December 2023

Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Notes	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
Income					
Income and endowments from:					
Donations and legacies	3	38,620	-	38,620	109,015
Charitable activities	3	112,321	-	112,321	91,720
Investments	3	-	-	-	-
Other	3	122	-	122	-
Total		151,063	-	151,063	200,850
Expenditure					
Raising funds	4	145	-	145	3,422
Charitable activities	4	146,228	12,041	158,269	223,396
Administration and Governance	4	586	-	586	593
Total		146,959	12,041	159,000	227,411
Net gains on investments					-
Net income (expenditure)		4,104	(12,041)	(7,937)	(26,675)
Transfers between funds		-	-	-	-
Net expenditure before other gains/(losses)		4,104	(12,041)	(7,937)	(26,675)
Other gains and losses:					
Net movement in funds		4,104	(12,041)	(7,937)	(26,675)
Reconciliation of funds:					
Total funds brought forward		16,864	14,657	31,521	58,196
Total funds carried forward		20,968	2,616	23,584	31,521

Statement of Assets and Liabilities

	Notes	Unrestricted funds £	Restricted funds £	2023 £	2022 £
Fixed assets					
Tangible assets	7	7,162	2,616	9,778	21,640
Total fixed assets		**7,162**	**2,616**	**9,778**	**21,640**
Current assets					
Stocks	8	-	-	-	4,565
Debtors	9	9,760	-	9,760	8,743
Cash at bank and in hand	12	14,336	-	14,336	4,855
Total current assets		**24,096**	**-**	**24,096**	**18,163**
Creditors: amounts falling due within one year	10	(10,290)	-	(10,290)	(8,282)
Net current assets		**13,806**	**-**	**13,806**	**9,881**
Total net assets		**20,968**	**2,616**	**23,584**	**31,521**
Funds of the Charity					
Restricted income funds	13		2,616	2,615	14,657
Unrestricted funds	13	20,968		20,968	16,864
Total funds		**20,968**	**2,616**	**23,584**	**31,521**

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by

S Badham

Date:

NOTES TO THE ACCOUNTS

Note 1 Basis of preparation

1.1 Basis of accounting
These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:
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) issued on 16 July 2014 and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

Note 2 Accounting policies

2.1 Income

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:
- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Offsetting

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

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Contractual income and performance related grants

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

Support costs

The charity has incurred expenditure on support costs.

Volunteer help

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

Income from interest, royalties and dividends

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

2.2 Expenditure and Liabilities

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.
Redundancy cost	The charity made no redundancy payments during the reporting period.
Deferred income	No material item of deferred income has been included in the accounts.
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

2.3 Assets

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least They are valued at cost.
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Note 3 Income

	Analysis of income	Unrestricted funds	Restricted funds	2023 £	2022 £
Donations and legacies:	Donations and gifts	-	-	-	48,942
	Grants provided by government/other charities	38,620	-	38,620	60,074
	Total	38,620	-	38,620	109,016
Charitable Activities	Café	75,338	-	75,338	56,701
	Service Users	36,982	-	36,982	35,019
	Total	112,321	-	112,321	91,720
Other Income	Other	122	-	122	-
	Total	122	-	122	-
TOTAL INCOME		151,063	-	151,063	200,735

Note 4 Expenditure

	Analysis of expenditure	Unrestricted funds	Restricted funds	2023 £	2022 £
Expenditure on raising funds:	Advertising, marketing, direct mail and publicity	145	-	145	3,422
	Total expenditure on raising funds	145	-	145	3,422
Expenditure on charitable activities	Café	138,830	12,041	150,872	219,685
	Administration costs	7,397	-	7,397	3,711
	Governance Costs	586	-	586	593
	Total expenditure on charitable activities	146,814	12,041	158,855	223,989
TOTAL EXPENDITURE		146,959	12,041	159,000	227,411

Note 5 Details of certain types of expenditure

	2023	2022
	£	£
Independent examiner's fees	586	593

Note 6 Staff costs

	2023	2022
	£	£
Wages and salaries	76,802	96,602
Social Security Costs	-	775
Pension Costs	1,190	1,137

No employee received emoluments in excess of £60,000
The average monthly number of full time equivalent employees during the year was as follows:

	2023 Number	2022 Number
Café	7	9
Total	7	9

Note 7 Tangible fixed assets

	Land and buildings	Furniture & Equipment	Total
	£	£	£
Cost or revaluation			
At 1 April 2022	27,105	22,331	49,436
Additions	-	4,687	4,687
Disposals	(27,105)	-	(27,105)
At 31 March 2023	-	27,018	27,018
Depreciation and impairments			
At 1 April 2022	17,148	10,648	27,796
Disposals	(17,148)	-	(17,148)
Depreciation charge for the year	-	6,592	6,592
At 31 March 2023	-	17,240	17,240
Net book value			
At 31 March 2022	9,957	11,683	21,640
At 31 March 2023	-	9,778	9,778

Basis for Depreciation

Furniture & Equipment — Depreciated over 4 years on a straight line basis

Note 8 **Stocks**

	2023	2022
	£	£
Raw materials and consumables	-	4,565
Total	-	4,565

Note 9 **Debtors and prepayments**

Analysis of debtors

	2023	2022
	£	£
Trade debtors	9,760	8.743
Prepayments and accrued income	-	-
Other debtors	-	-
Total	9,760	8,743

Note 10 **Creditors and accruals**

Analysis of creditors

	Amounts falling due within one year	
	2023	2022
	£	£
Trade creditors	260	1,813
Accruals and deferred income	1,226	640
Taxation and social security	4,780	3,848
Other creditors	4,023	1,981
Total	10,290	8,282

Note 11 **Commitments**

Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:-

	2023 Land and Buildings	2023 Other	2022 Land and Buildings	2022 Other
	£	£	£	£
Operating leases with expiry date:				
In the second to fifth years inclusive	-	-	10,800	-
Over five years		-	-	-
	-	-	10,800	-

Note 12 Cash at bank and in hand

	2023	2022
	£	£
Cash at bank and on hand	14,336	4,855
Total	14,336	4,855

Note 13 Charity funds

13.1 Details of material funds held and movements during the CURRENT reporting period

Fund names	Type	Fund balances brought forward £	Income £	Expenses £	Transfers £	Fund balances carried forward £
National Lottery Community Fund	R	14,657	-	(12,041)	-	2,616
General	U	16,684	151,063	(146,959)	-	20,968
Total Funds as per balance sheet		31,521	151,063	(159,000)	-	23,584

13.2 Details of material funds held and movements during the PREVIOUS reporting period

Fund names	Type	Fund balances brought forward £	Income £	Expenses £	Transfers £	Fund balances carried forward £
National Lottery Community Fund	R	21,985	-	(7,328)	-	14,657
General	U	36,211	200,735	(220,082)	-	16,864
Total Funds as per balance sheet		58,196	200,735	(227,410)	-	31,521

Note 14 Transactions with trustees and related parties

14.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity

S Badman and J Bonsall as directors of the company each receive a salary for their role as manager and assistant manager of the café.

14.2 Trustees' expenses

No trustee expenses have been incurred other than re-imbursement of out of pocket expenses

14.2 Transactions with related parties

There were no transactions with related parties

Note 15 Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of winding up, such an amount as may be required, not exceeding £10.

Note 16 General Information

The Life and Soul Kitchen Ltd is a private company, limited by guarantee, incorporated in England and Wales, registered number 03455469. The registered address is 1A The Homend, Ledbury, Herefordshire, HR8 1BN

Detailed Statement of Financial Activities

	2023 £	2022 £
Income and endowments from:		
Donations and legacies		
Donations	-	48,942
Grants from government / charitable bodies	38,620	60,074
	38,620	109,015
Charitable activities		
Café	75,338	56,701
Service Users	36,982	35,019
	112,321	91,720
Other	122	-
Total income and endowments	151,063	200,735
Expenditure on:		
Costs of generating donations and legacies		
Fundraising	145	3,422
	145	3,422
Total of expenditure on raising funds		
Cafe		
Purchases	35,875	70,295
Salaries and wages	76,802	96,602
Employers National Insurance Contributions	-	775
Employer Pension Contributions	1,190	1,137
Staff Training	24	-
Staff Entertainment	176	451
Uniforms/PPE	1,136	1,112
Credit card and finance costs	2,455	3,007
Rent and rates	8,533	9,900
Gas and electricity	938	9,142
Repairs and maintenance	1,705	7,027
Waste disposal	1,127	2,488
Sundry	3,791	3,762
Cleaning	351	1,566
Insurance	219	863
Depreciation of premises	-	6,136
Depreciation of catering equipment	5,075	3,950
Depreciation of other fixtures and fittings	1,517	1,471
Loss on disposal of fixed assets	9,957	-
	150,872	219,685
General Administrative Expenses		
Telephone	1,063	676
Administration support costs	209	80
Postage	8	10
Printing & Stationery	92	270
Travel Expenses	1,270	333
Professional fees	4,742	2,100
Bank charges	14	-
Charitable Donations	-	242
	7,397	3,711

Governance Costs		
Accountancy	586	593
	586	593
Total expenditure	**159,000**	**227,411**
Net movement in funds	**(7,937)**	**(26,675)**

THE LIFE AND SOUL KITCHEN LTD

England & Wales - Charity number 1065618

Accounts

The Life and Soul Kitchen Ltd

Report of the Trustees and Unaudited Financial Statements

For the Year Ended 31st March 2022

Registered Company Number: 03455469

Registered Charity Number: 1065618

Contents of the Financial Statements

For the year ended 31st March 2022

REPORT OF THE DIRECTORS AND TRUSTEES

For the year ended 31st March 2022

The directors and the trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The accounts have been prepared in accordance with the provisions applicable to the small companies regime and in accordance with FRS102 Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard (FRS) 102.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03455469

Registered Charity number

1065618

Registered office

1A The Homend
Ledbury
Herefordshire
HR8 1BN

Directors

S Badham
A Featherstone (resigned 20th May 2021)
B Morris (Appointed 23rd June 2021, resigned 3rd July 2022)

Trustees

A Featherstone (resigned 20th May 2021)
JC Morris (resigned 3rd July 2022)
B Morris (Resigned 3rd July 2022)
AJ Evans
B Edwards

Independent examiner

Luke Keegan
Chartered Management Accountant
1A The Homend, Ledbury, Herefordshire, HR8 1BN

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its Memorandum and Articles of Association and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. The liability of each member is limited to £10.

Charity Structure

The charity had 4 serving trustees at the close of the financial period.

The company had two serving directors at the close of the financial period.

It holds 4 general meetings per year, one of which is the AGM. Any other business is conducted via supplementary, special or extra-ordinary general meetings as required.

The day to day management of the business was undertaken by 2 directors. B Morris and S Badham who report to the full board.

The charity recruits its trustees mainly from approaches to stakeholders from the community who possess skills pertinent to the management and furtherance of the charity's objectives. Any interested parties are interviewed by the existing trustees and their appointment ratified at the next formal general meeting. They are given induction training by the Secretary to the Trustees.

OBJECTIVES AND ACTIVITIES

Objectives and Purpose

- To promote the relief and education of persons who are disabled by the provision, equipping, operation and maintenance of a catering workshop and ancillary facilities for the employment or vocational training of such persons.

- The relief of the disabled by the provision of specialised information, counselling and or advice to disabled persons seeking employment and or vocational training.

Charity Activities

- The operation of a fully equipped training kitchen and the operation of a community hub and cafe.
- The provision of a skills and vocational training service for adults with disabilities, volunteers and employees.
- At the end of the year there were 13 service users/adults with disabilities. The service provides over 250 hours a week of placement hours.
- The employment of part time staff and volunteers to assist with the running of the business and to support the service users.
- Partnering with other local charities and local suppliers to provide a programme to regular activities to enhance the experiences for the both the trainees and the general public.
- Providing a regular programme of events and activities for the service users and the community.

ACHIEVEMENTS AND PERFORMANCE

Main Achievements

- In carrying out its purposes the Life and Soul Kitchen provides a fully operational café and training kitchen. Along side the training kitchen and public café the charity has led a talk community hub led by the service users.
- The talk community hub offers signposting and practical support to the most vulnerable members of the community. The service is led by the most vulnerable for the most vulnerable. This has provided inclusive and empowering opportunities for our colleagues, volunteers and service users to lead a valued service within the community, promoting equality and diversity and building strong social understanding and connections, whilst providing a desperately needed service and life line to those in need.
- The project has helped to improve overall health and well being across all ages of the community, focussing on a wide range of issues including Mental Health, isolation, loneliness, employability, childhood obesity, poor oral heath, poverty and budgeting.
- The community hub led by the service users enables the Life and Soul Kitchen linked with our talk community hub to provide four community support days a week with different themes, offering a range of practical and measurable support to participants.
- Support includes;
    - CV building, interview training and help with job applications.
    - Healthy meal planning and cooking classes with a hot meal to take home
    - Art therapy to improve well being and mental health
    - Parenting courses combined with stay and play sessions for children, providing support for parents and opportunities for physical activity to combat childhood obesity
    - Fitness classes for all ages
    - Pre-natal and post natal support groups including breastfeeding workshops
- The charity has built strong links with other local organisations and businesses. It has pulled resources to provide the community with opportunities such as volunteering positions, with benefits to mental health and wellbeing such as increased connections to people and community, advances in social and relationship skills, reduction in the effects of depression, isolation and anxiety and access to training.
- An enhanced quality of life and sense of well being for our service users and community through engagement and participation in events and socials that bring people together leading to improvements in physical and emotional health, quality of life, relief of poverty and a more stable and cohesive community.
- Staff, both those paid and volunteering alongside the service users benefit from the training opportunities that enables them to develop individual capabilities, competences and understanding of how to support adults with learning disabilities.

FINANCIAL REVIEW

Review of the charity's financial position at the end of the year

- During the year, the café was once again able to trade following the relaxation of coronavirus restrictions.
- Grant funding and café sales helped to pay salaries and to cover many of the costs of running the café.
- At the end of the year, finances remain very tight. The charity's cash reserves were depleted.

Reserves Policy

The charity has changed its reserves policy to reflect the current financial situation. Reserves were severely depleted during the pandemic. At the end of the year the charity had net general assets of £9,881, of which £4,855 was in cash reserves.

The charity has a robust action plan to rebuild the reserve and continue its charitable purpose. It has a target of £8,000 of reserves for the 2022/23 financial year.

The Trustees have considered the financial position of the charity and recognise the position is difficult. The Trustees are working hard to alleviate the situation by seeking additional grant funding..

DECLARATIONS

The company has taken advantage of the small companies' exemption in preparing the report above.

The trustees declare that they have approved the trustee's report (including director's report) above.

ON BEHALF OF THE BOARD:

S Badham

B Edwards B. Edwards

Date: 07.12.22

Independent Examiner's Report to the trustees of the Life and Soul Kitchen Ltd

I report on the accounts for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under the requirements of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the Charities Act 2011
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view ' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

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

- the accounting records were not kept in accordance with section 386 of the Companies Act 2006 or section 130 of the Charities Act 2011; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the relevant accounting requirements under section 396 of the Companies Act 2006 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;
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

Luke Keegan, Chartered Management Accountant

1A The Homend
Ledbury
Herefordshire, HR8 1BN

Date: 9th December 2022

Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Notes	Unrestricted funds £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
Income					
Income and endowments from:					
Donations and legacies	3	109,015	-	109,015	115,790
Charitable activities	3	91,720	-	91,720	14,540
Investments	3	-	-	-	-
Other	3	-	-	-	115
Total		200,735	-	200,735	130,445
Expenditure					
Raising funds	4	3,422	-	3,422	-
Charitable activities	4	216,068	7,328	223,396	82,936
Administration and Governance	4	593	-	593	1,060
Total		220,082	7,328	227,411	83,996
Net gains on investments					-
Net income (expenditure)		(19,347)	(7,328)	(26,675)	46,448
Transfers between funds		-	-	-	-
Net expenditure before other gains/(losses)		(19,347)	(7,328)	(26,675)	46,448
Other gains and losses:					
Net movement in funds		(19,347)	(7,328)	(26,675)	46,448
Reconciliation of funds:					
Total funds brought forward		36,211	21,985	58,196	11,749
Total funds carried forward		16,864	14,657	31,521	58,196

Statement of Assets and Liabilities

	Notes	Unrestricted funds £	Restricted funds £	2022 £	2021 £
Fixed assets					
Tangible assets	7	6,983	14,657	21,640	26,833
Total fixed assets		**6,983**	**14,657**	**21,640**	**26,833**
Current assets					
Stocks	8	4,565	-	4,565	-
Debtors	9	8,743	-	8,743	2,712
Cash at bank and in hand	12	4,855	-	4,855	31,324
Total current assets		**18,163**	**-**	**18,163**	**34,036**
Creditors: amounts falling due within one year	10	(8,282)	-	(8,282)	(2,672)
Net current assets		**9,881**	**-**	**9,881**	**31,363**
Total net assets		**16,865**	**14,657**	**31,521**	**58,196**
Funds of the Charity					
Restricted income funds	13		14,657	14,657	21,985
Unrestricted funds	13	16,865		16,865	36,212
Total funds		**18,455**	**14,657**	**31,521**	**58,196**

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by

S Badham

Date: 7.12.22

NOTES TO THE ACCOUNTS

Note 1 Basis of preparation

1.1 Basis of accounting
These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

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) issued on 16 July 2014 and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

Note 2 Accounting policies

2.1 Income

Recognition of income

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

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

Offsetting

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

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Contractual income and performance related grants

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

Support costs

The charity has incurred expenditure on support costs.

Volunteer help

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

Income from interest, royalties and dividends

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

2.2 Expenditure and Liabilities

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.
Redundancy cost	The charity made no redundancy payments during the reporting period.
Deferred income	No material item of deferred income has been included in the accounts.
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

2.3 Assets

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least They are valued at cost.
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Note 3 Income

	Analysis of income	Unrestricted funds	Restricted funds	2022 £	2021 £
Donations and legacies:	Donations and gifts	48,942	-	48,942	2,750
	Grants provided by government/other charities	60,074	-	60,074	113,040
	Total	109,015	-	109,015	115,790
Charitable Activities	Café	56,701	-	56,701	151
	Service Users	35,019	-	35,019	14,389
	Total	91,720	-	91,720	14,540
Other Income	Other	-	-	-	115
	Total	-	-	-	115
TOTAL INCOME		200,735	-	200,735	130,444

Note 4 Expenditure

	Analysis of expenditure	Unrestricted funds	Restricted funds	2022 £	2021 £
Expenditure on raising funds:	Advertising, marketing, direct mail and publicity	3,422	-	3,422	-
	Total expenditure on raising funds	3,422	-	3,422	-
Expenditure on charitable activities	Café	212,357	7,328	219,685	82,936
	Administration costs	3,711	-	3,711	460
	Governance Costs	593	-	593	600
	Total expenditure on charitable activities	216,660	7,328	223,989	83,996
TOTAL EXPENDITURE		220,082	7,328	227,411	83,996

Note 5 **Details of certain types of expenditure**

	2022	2021
	£	£
Independent examiner's fees	593	600

Note 6 **Staff costs**

	2022	2021
	£	£
Wages and salaries	96,602	25,665
Social Security Costs	775	-
Pension Costs	1,137	577

No employee received emoluments in excess of £60,000
The average monthly number of full time equivalent employees during the year was as follows:

	2022 Number	2021 Number
Café	9	1
Total	9	1

Note 7 **Tangible fixed assets**

	Land and buildings	Furniture & Equipment	Total
	£	£	£
Cost or revaluation			
At 1 April 2021	27,105	15,968	43,072
Additions	-	6,363	6,363
At 31 March 2022	27,105	22,331	49,436
Depreciation and impairments			
At 1 April 2021	11,012	5,228	16,239
Depreciation charge for the year	6,136	5,420	11,556
At 31 March 2022	17,148	10,648	27,796
Net book value			
At 31 March 2021	16,093	10,740	26,833
At 31 March 2022	9,957	11,683	21,640

Basis for Depreciation

Leasehold Land and Buildings: Depreciated over the lifetime of the lease on a straight line basis
Furniture & Equipment Depreciated over 4 years on a straight line basis

Note 8 **Stocks**

	2022	2021
	£	£
Raw materials and consumables	4,565	-
Total	4,565	-

Note 9 **Debtors and prepayments**

Analysis of debtors

	2022	2021
	£	£
Trade debtors	8,743	2,712
Prepayments and accrued income	-	-
Other debtors	-	-
Total	8,743	2,712

Note 10 **Creditors and accruals**

Analysis of creditors

	Amounts falling due within one year	
	2022	2021
	£	£
Trade creditors	1,813	114
Accruals and deferred income	640	640
Taxation and social security	3,848	1,918
Other creditors	-	-
Total	6,301	2,672

Note 11 **Commitments**

Commitments
Operating lease commitments
Annual commitments under non-cancellable operating leases are as follows:-

	2022 Land and Buildings	2022 Other	2021 Land and Buildings	2021 Other
	£	£	£	£
Operating leases with expiry date:				
In the second to fifth years inclusive	10,800	-	10,800	-
Over five years		-	-	-
	10,800	-	10,800	-

Note 12 Cash at bank and in hand

	2022	2021
	£	£
Cash at bank and on hand	4,855	31,324
Total	4,855	31,324

Note 13 Charity funds

13.1 Details of material funds held and movements during the CURRENT reporting period

Fund names	Type	Fund balances brought forward	Income	Expenses	Transfers	Fund balances carried forward
		£	£	£	£	£
National Lottery Community Fund	R	21,985	-	(7,328)	-	14,657
General	U	36,211	200,735	(220,082)	-	16,864
Total Funds as per balance sheet		58,196	200,735	(227,411)	-	31,521

13.2 Details of material funds held and movements during the PREVIOUS reporting period

Fund names	Type	Fund balances brought forward	Income	Expenses	Transfers	Fund balances carried forward
		£	£	£	£	£
National Lottery Community Fund	R	-	49,202	(31,152)	3,935	21,985
General	U	11,749	81,242	(52,845)	(3,935)	36,211
Total Funds as per balance sheet		11,749	130,444	(83,997)	-	58,196

Note 14 **Transactions with trustees and related parties**

14.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity

S Badman, as a director of the company receives a salary for her role as manager of the café.

14.2 Trustees' expenses

No trustee expenses have been incurred other than re-imbursement of out of pocket expenses

14.2 Transactions with related parties

There were no transactions with related parties

Note 15 **Company limited by guarantee**

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of winding up, such an amount as may be required, not exceeding £10.

Note 16 **General Information**

The Life and Soul Kitchen Ltd is a private company, limited by guarantee, incorporated in England and Wales, registered number 03455469. The registered address is 1A The Homend, Ledbury, Herefordshire, HR8 1BN

Detailed Statement of Financial Activities

	2022 £	2021 £
Income and endowments from:		
Donations and legacies		
Donations	48,942	2,750
Grants from government / charitable bodies	60,074	113,040
	109,015	115,790
Charitable activities		
Café	56,701	151
Service Users	35,019	14,389
	91,720	14,540
Other	-	115
Total income and endowments	200,735	130,444
Expenditure on:		
Costs of generating donations and legacies		
Fundraising	3,422	-
	3,422	-
Total of expenditure on raising funds		
Cafe		
Purchases	70,295	8,179
Salaries and wages	96,602	25,665
Employers National Insurance Contributions	775	-
Employer Pension Contributions	1,137	577
Sub Contract Labour	-	300
Staff Entertainment	451	-
Uniforms/PPE	1,112	-
Credit card and finance costs	3,007	786
Rent and rates	9,900	8,050
Gas and electricity	9,142	2,463
Repairs and maintenance	7,027	23,823
Waste disposal	2,488	903
Sundry	3,762	521
Cleaning	1,566	471
Insurance	863	1,233
Depreciation of premises	6,136	6,136
Depreciation of catering equipment	3,950	3,364
Depreciation of other fixtures and fittings	1,471	466
	219,685	82,936
General Administrative Expenses		
Telephone	676	100
Administration support costs	80	130
Postage	10	-
Printing & Stationery	270	-
Travel Expenses	333	-
Professional fees	2,100	-
Bank charges	-	230
Charitable Donations	242	-
	3,711	460

Governance Costs		
Accountancy	593	600
	593	600
Total expenditure	**227,411**	**83,996**
Net movement in funds	**(26,875)**	**46,448**

THE LIFE AND SOUL KITCHEN LTD

England & Wales - Charity number 1065618

Accounts

The Life and Soul Kitchen Ltd

Report of the Trustees and Unaudited Financial Statements

For the Year Ended 31st March 2021

Registered Company Number: 03455469

Registered Charity Number: 1065618

Contents of the Financial Statements

For the year ended 31st March 2021

REPORT OF THE DIRECTORS AND TRUSTEES

For the year ended 31st March 2021

The directors and the trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The accounts have been prepared in accordance with the provisions applicable to the small companies regime and in accordance with FRS102 Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard (FRS) 102.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03455469

Registered Charity number

1065618

Principal Office

Unit 1
Three Elms Trading Estate
Hereford
HR4 9PU

Registered office

1A The Homend
Ledbury
Herefordshire
HR8 1BN

Directors

A C Featherstone (Resigned 20th May 2021)
S Badham
B Morris (Appointed 23rd June 2021)

Trustees

A C Featherstone (Resigned 20th May 2021)
JC Morris
AP Taylor
B Morris
AJ Evans
B Edwards (Appointed 4th September 2020)

Independent examiner

Luke Keegan
Chartered Management Accountant
1A The Homend, Ledbury, Herefordshire, HR8 1BN

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its Memorandum and Articles of Association and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. The liability of each member is limited to £10.

Charity Structure

The charity has 6 serving trustees at the close of the financial period.

It holds 4 general meetings per year, one of which is the AGM. Any other business is conducted via supplementary, special or extra-ordinary general meetings as required.

Note on Business arrangements during 20/21 under covid restrictions. Due to the Coronavirus pandemic and its attendant lockdown restrictions, face to face meetings have not been possible. In 2 cases shielding has prevented Trustees visiting the café for most of the year. One full Trustee meeting took place under social distancing arrangements in October 2020, when 2 substantial decisions were made. Throughout the remainder of the year, decisions were taken by group email seeking individual responses to the secretary.

The day to day management of the business was undertaken by 2 directors. A Featherstone (voluntary) and S Badham (salaried) who report to the full board.

The charity recruits its trustees mainly from approaches to stakeholders from the community who possess skills pertinent to the management and furtherance of the charity's objectives. Any interested parties are interviewed by the existing trustees and their appointment ratified at the next formal general meeting. They are given induction training by the Secretary to the Trustees.

OBJECTIVES AND ACTIVITIES

Objectives and Purpose

- To promote the relief and education of persons who are disabled by the provision, equipping, operation and maintenance of a catering workshop and ancillary facilities for the employment or vocational training of such persons.

- The relief of the disabled by the provision of specialised information, counselling and or advice to disabled persons seeking employment and or vocational training.

Activities When not under lockdown or social distancing restrictions

- The operation of a full café service Monday to Friday from 9.00am to 4.30pm.
- The provision of a skills and vocational training service for adults with learning disabilities (When the café reopens, it will have capacity to offer 15 sessions initially, rising to 25 or more when restrictions are fully lifted).
- The employment of part time staff and volunteers to assist with the running of the business and to support the service users.
- Partnering with other local charities and local suppliers to provide a programme to regular activities to enhance the experiences for the both the trainees and the general public.
- Pursuing external funding to help with the expansion of the service offer, the ongoing refurbishment of the facility and to enable replacement of capital equipment.

ACHIEVEMENTS AND PERFORMANCE

Main Achievements

- This financial year, the café was unable to trade at all due to a combination of the Government's restrictions upon the hospitality industry and the need to undertake a comprehensive refurbishment to ensure it could comply with the new safety restrictions required to make the premises 'covid secure'.
- In October 2020, the charity was successful in securing £49,202 from the National Lottery Communities Fund to enable it to undertake all of the necessary refurbishment works, not only to make it become 'covid secure' but also to future proof the business until the end its current lease in 2026.
- In addition, the charity attracted a further £65,650 from other grants and donations to enable the café to continue trading post lockdown, and to support its extensive refurbishment programme.
- The securing of additional space for enhanced trading capacity in November 2020 through a deed of variation to the original lease agreement. The agreement provides for an additional 100 square metres of flexible activity space.
- The establishment of the café as a 'Talk Community Hub' in partnership with Herefordshire Council. The initiative, aimed at an expansion of the café's inclusion offering is due to go live in the early Summer of 2021.
- The development of an approved Reserves Policy for 21/22 and the allocation of an allocated reserve in accordance with its proposals. This will hedge against the risk of a potentially slow take up of trade following the easement of lockdown, and any other events adversely impacting on trade next year.
- The retention of 5 service users going forward into the next year. Attempts were made to keep all existing engaged with the refurbishment by inviting them to make socially distanced visits during the Autumn of 2020 when there was a slight temporary relaxation of the restrictions. Unfortunately, this had to be withdrawn on the second lockdown. Those able to, could continue to follow on Facebook.
- An application to the Department of Work and Pensions to offer 2 x unemployed young people, 16-24 years a 6 month training programme under the Government's Kick Start scheme.
- Finally, the development of a preferred contractor and supplier base to enable the café to provide enhanced business continuity in the event of stock shortages of unexpected system failures. In addition to this new resilience measure, over the Autumn and Winter periods, the café benefitted from the gifting of over 2,000 hours of volunteer time which enabled the refurbishment works to be completed both to time and to budget. Many of these volunteers were professionally qualified practitioners and/or tradesmen.

FINANCIAL REVIEW

Review of the charity's financial position at the end of the year

- During the year, there was limited trading in the café due to coronavirus restrictions/
- Grant funding did help to pay salaries and to allow for refurbishment and capital equipment purchases.
- There are no debts owed by the charity at the year end and the charity is in a position to meet it's outstanding liabilities.

Reserves Policy

The Trustees aim to maintain free reserves in unrestricted funds at a level that equates to approximately three months of unrestricted expenditure. This level is not a fixed amount, and it must reflect the changing business environment and the circumstances to which the business may be required to respond, especially at very short notice.

The Trustees review the reserves level on a regular basis and have concluded that given inflationary pressures on utilities, services and stock purchases and the additional risk of further closures for the 2021/22 financial year an unrestricted reserve figure of £14,000 should be set for the year.

On the 31st March 2021, the charity had unrestricted reserves of £31,363.

The Trustees have considered the financial position of the charity and consider that the charity has been able to and remains able to fulfil its obligations for the foreseeable future.

DECLARATIONS

The company has taken advantage of the small companies' exemption in preparing the report above.

The trustees declare that they have approved the trustee's report (including director's report) above.

ON BEHALF OF THE BOARD:

B Morris

Date:

Independent Examiner's Report to the trustees of the Life and Soul Kitchen Ltd

I report on the accounts for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under the requirements of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the Charities Act 2011
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view ' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

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

- the accounting records were not kept in accordance with section 386 of the Companies Act 2006 or section 130 of the Charities Act 2011; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the relevant accounting requirements under section 396 of the Companies Act 2006 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;
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

Luke Keegan, Chartered Management Accountant

1A The Homend
Ledbury
Herefordshire, HR8 1BN

Date: 8th November 2021

Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Notes	**Unrestricted funds £**	**Restricted funds £**	**Total funds 2021 £**	**Total funds 2020 £**
Income					
Income and endowments from:					
Donations and legacies	3	66,588	49,202	115,790	16,423
Charitable activities	3	14,540	-	14,560	43,315
Investments	3	-	-	-	-
Other	3	115	-	115	194
Total		81,242	49,202	130,444	59,932
Expenditure					
Raising funds	4	-	-	-	-
Charitable activities	4	51,785	31,152	82,936	52,581
Administration and Governance	4	1,060	-	1,060	1,166
Total		52,845	31,152	83,996	53,747
Net gains on investments					-
Net income (expenditure)		28,397	18,050	46,448	6,185
Transfers between funds		(3,935)	3,935	-	-
Net expenditure before other gains/(losses)		24,462	21,985	46,448	6,185
Other gains and losses:					
Net movement in funds		24,462	21,985	46,448	6,185
Reconciliation of funds:					
Total funds brought forward		11,749	-	11,749	5,564
Total funds carried forward		36,211	21,985	58,196	11,749

Statement of Assets and Liabilities

	Notes	Unrestricted funds £	Restricted funds £	2021 £	2020 £
Fixed assets					
Tangible assets	7	4,848	21,985	26,833	5,623
Total fixed assets		**4,848**	**21,985**	**26,833**	**5,623**
Current assets					
Stocks	8	-	-	-	1,812
Debtors	9	2,712	-	2,712	2,579
Cash at bank and in hand	12	31,324	-	31,324	3,871
Total current assets		**34,036**	**-**	**34,036**	**8,263**
Creditors: amounts falling due within one year	10	(2,672)	-	(2,672)	(2,137)
Net current assets		**31,363**	**-**	**31,363**	**6,126**
Total net assets		**36,211**	**21,985**	**58,196**	**11,749**
Funds of the Charity					
Restricted income funds	13		21,985	21,985	-
Unrestricted funds	13	36,211		36,212	11,749
Total funds		**36,211**	**21,985**	**58,196**	**11,749**

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by

B Morris

Date:

NOTES TO THE ACCOUNTS

Note 1 Basis of preparation

1.1 Basis of accounting
These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:
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) issued on 16 July 2014 and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

Note 2 Accounting policies

2.1 Income

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: • the charity becomes entitled to the resources; • it is more likely than not that the trustees will receive the resources; • the monetary value can be measured with sufficient reliability.
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP). In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.
Support costs	The charity has incurred expenditure on support costs.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

2.2 Expenditure and Liabilities

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.
Redundancy cost	The charity made no redundancy payments during the reporting period.
Deferred income	No material item of deferred income has been included in the accounts.
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

2.3 Assets

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least They are valued at cost.
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Note 3 Income

	Analysis of income	Unrestricted funds	Restricted funds	2021 £	2020 £
Donations and legacies:	Donations and gifts	2,750	-	2,750	2
	Grants provided by government/other charities	63,838	49,202	113,040	16,421
	Total	66,588	49,202	115,790	16,423
Charitable Activities	Café	151	-	151	31,405
	Service Users	14,389	-	14,389	11,910
	Total	14,540	-	14,540	43,315
Other Income	Other	115	-	115	194
	Total	115	-	115	194
TOTAL INCOME		81,242	49,202	130,444	59,932

Note 4 Expenditure

	Analysis of expenditure	Unrestricted funds	Restricted funds	2021 £	2020 £
Expenditure on raising funds:	Advertising, marketing, direct mail and publicity	-	-	-	-
	Total expenditure on raising funds	-	-	-	-
Expenditure on charitable activities	Café	51,785	31,152	82,936	52,581
	Administration costs	460		460	545
	Governance Costs	600	-	600	621
	Total expenditure on charitable activities	52,845	31,152	83,996	53,747
TOTAL EXPENDITURE		52,845	31,152	83,996	53,747

Note 5 **Details of certain types of expenditure**

	2021 £	2020 £
Independent examiner's fees	600	621

Note 6 **Staff costs**

	2021 £	2020 £
Wages and salaries	25,665	24,869
Pension Costs	577	-

No employee received emoluments in excess of £60,000
The average monthly number of full time equivalent employees during the year was as follows:

	2021 Number	2020 Number
Café	1	2
Total	1	2

Note 7 **Tangible fixed assets**

Cost or valuation

	Land and buildings	Furniture & Equipment	Total
	£	£	£
Cost or revaluation			
At 1 April 2020	8,253	3,644	11,897
Additions	18,852	12,324	31,176
At 31 March 2021	27,105	15,968	43,072
Depreciation and impairments			
At 1 April 2020	4,875	1,398	6,274
Depreciation charge for the year	6,136	3,829	9,966
At 31 March 2021	11,012	5,228	16,239
Net book value			
At 31 March 2020	3,378	2,245	5,623
At 31 March 2021	16,093	10,740	26,833

Basis for Depreciation

Leasehold Land and Buildings	Depreciated over the lifetime of the lease on a straight line basis
Furniture & Equipment	Depreciated over 4 years on a straight line basis

Note 8 Stocks

	2021	2020
	£	£
Raw materials and consumables	-	1,812
Total	-	1,812

Note 9 Debtors and prepayments

Analysis of debtors

	2021	2020
	£	£
Trade debtors	2,712	2,579
Prepayments and accrued income	-	-
Other debtors	-	-
Total	2,712	2,579

Note 10 Creditors and accruals

Analysis of creditors

	Amounts falling due within one year	
	2021	2020
	£	£
Trade creditors	114	409
Accruals and deferred income	640	600
Taxation and social security	1,918	1,128
Other creditors	-	-
Total	2,672	2,137

Note 11 Commitments

Commitments
Operating lease commitments
Annual commitments under non-cancellable operating leases are as follows:-

	2021 Land and Buildings	2021 Other	2020 Land and Buildings	2020 Other
	£	£	£	£
Operating leases with expiry date:				
In the second to fifth years inclusive	10,800	-	4,695	-
Over five years		-	-	-
	10,800	-	4,695	-

Note 12 Cash at bank and in hand

	2021	2020
	£	£
Cash at bank and on hand	31,324	3,871
Total	31,324	3,871

Note 13 Charity funds

13.1 Details of material funds held and movements during the CURRENT reporting period

Fund names	Type	Fund balances brought forward £	Income £	Expenses £	Transfers £	Fund balances carried forward £
National Lottery Community Fund	R	-	49,202	(31,152)	3,935	21,985
General	U	11,749	81,242	(52,845)	(3,935)	36,212
Total Funds as per balance sheet		11,749	130,444	(83,996)	-	58,196

13.2 Details of material funds held and movements during the PREVIOUS reporting period

Fund names	Type	Fund balances brought forward £	Income £	Expenses £	Transfers £	Fund balances carried forward £
National Lottery Community Fund	R	-	-	-	-	-
General	U	5,564	59,932	(53,747)	-	11,749
Total Funds as per balance sheet		5,564	59,932	(53,747)	-	11,749

Note 14 **Transactions with trustees and related parties**

14.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity

S Badman, as a director of the company receives a salary for her role as manager of the café.

14.2 Trustees' expenses

No trustee expenses have been incurred other than re-imbursement of out of pocket expenses

14.2 Transactions with related parties

There were no transactions with related parties

Note 15 **Company limited by guarantee**

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of winding up, such an amount as may be required, not exceeding £10.

Note 16 **General Information**

The Life and Soul Kitchen Ltd is a private company, limited by guarantee, incorporated in England and Wales, registered number 03455469. The registered address is 1A The Homend, Ledbury, Herefordshire, HR8 1BN

Detailed Statement of Financial Activities

	2021 £	2020 £
Income and endowments from:		
Donations and legacies		
Donations	2,750	2
Grants from government / charitable bodies	113,040	16,421
	115,790	16,421
Charitable activities		
Café	151	31,405
Service Users	14,389	11,910
	14,540	43,315
Other	115	194
Total income and endowments	130,444	59,932
Expenditure on:		
Costs of generating donations and legacies		
Grants from charitable bodies	-	-
	-	-
Total of expenditure on raising funds		
Cafe		
Purchases	8,179	13.969
Salaries	25,665	24,869
Employer Pension Contributions	577	-
Sub Contract Labour	300	761
Lease of equipment	-	874
Credit card and finance costs	786	827
Rent and rates	8,050	4,380
Gas and electricity	2,463	1,964
Repairs and maintenance	23,823	1,266
Waste disposal	903	596
Sundry	521	245
Insurance	1,233	658
Depreciation of premises	6,136	1,423
Depreciation of catering equipment	3,364	748
Depreciation of other fixtures and fittings	466	-
	82,936	52,581
General Administrative Expenses		
Telephone	100	305
Administration support costs	130	-
Professional fees	-	190
Bank charges	230	-
Charitable Donations	-	50
	460	545
Governance Costs		
Accountancy	600	621
	600	621
Total expenditure	**83,966**	**53,747**
Net movement in funds	**46,448**	**6,185**