

The Royal Academy of Culinary Arts

**“Adopt-a-School” Trust
(a company limited by guarantee)**

**Charity No. 1087567
Company No. 04144824**

Reports and Financial Statements

for the year ended

31st December 2024

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**The Royal Academy of Culinary Arts
“Adopt-a-School” Trust
(a company limited by guarantee)**

Company information

Directors/Trustees	Brian James Turner CBE John Thomas Williams MBE Amanda Jayne Afiya Myles Ironside Bremner David Charles Coubrough William James Toner Adrian Richard Bratt (appointed 28 October 2024) Martha Blanche Waymark Bruce (appointed 1 May 2025)
Secretary	SGH Company Secretaries Limited
Company number	04144824
Registered Charity number	1087567
Registered office	Westminster Kingsway College 76 Vincent Square London SW1P 2PD
Independent accountants	Riches & Company 34 Anyards Road Cobham Surrey KT11 2LA

**The Royal Academy of Culinary Arts
“Adopt-a-School” Trust
(a company limited by guarantee)**

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**The Royal Academy of Culinary Arts
“Adopt-a-School” Trust
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**Trustees’ and Directors’ annual report
for the year ended 31st December 2024**

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

Principal activities and objectives

The principal activities of the company are to advance the education of children and young persons in food, nutrition, hygiene, health and related subjects so as to develop their taste and appreciation of food, of food origins and of different cultures.

Registered office:

Westminster Kingsway College
76 Vincent Square
London
SW1P 2PD

Directors/trustees

The following have held office during the year: -

Brian James Turner CBE
John Thomas Williams MBE
Amanda Jayne Afiya
Frederick Willem Mostert (resigned 9th February 2024)
Myles Ironside Bremner
Richard James Dunne (resigned 25th November 2024)
David Charles Coubrough
William James Toner
Adrian Richard Bratt (appointed 28th October 2024)

Status

The company is limited by guarantee and has no share capital. The company is also registered as a charity, number 1087567.

Review of activities

During the period since inception the trust has been successful in obtaining sufficient donations to cover overhead expenses and meet its primary aims.

Public benefit

In preparing their statements on public benefit, the directors have, in accordance with s.4 of the Charities Act 2006, considered the Charity Commission’s general guidance on public benefit.

Adopt a School teaches children about food in a holistic way from plant to plate, paying respect to food, nutrition, health and hygiene and cooking as a life skill. We believe that learning can and should be fun and informative.

**The Royal Academy of Culinary Arts
“Adopt-a-School” Trust
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**Trustees’ and Directors’ annual report (continued)
for the year ended 31st December 2024**

Since its beginnings in 1990, the Trust has delivered its sessions to thousands of children across the country and continues to have a waiting list of schools eager to be ‘adopted’. In addition to the voluntary time invested by our partners and individuals in the hospitality industry who are absolutely passionate about what they do and for whom food is their reason for being, Adopt a School has an on-staff team of nine including six regional chefs who work alongside the schools challenging children’s senses and captivating their curiosity for food and teaching about its significance in every aspect of our lives.

We deliver sessions mainly in classrooms but also on farms, including Plumpton College in Sussex, with a regional chef sponsored by the Prep’t Foundation. We work with several special educational schools, youth clubs and with many schools where children come from disadvantaged backgrounds. We have been working with Great Ormond Street for many years, as well as the Evelina Children’s Hospital, Chelsea and Westminster Hospital and St. George’s Hospital. We have discovered that cookery can be an exceptional educational tool to many children who find learning tough, having the added benefit of helping to develop teamwork and communication skills.

Adopt a School is a way of life. It is about improving the lives of young people and changing habits so that the next generations can continue to benefit. We believe strongly in the principle of good, sensible eating which is the key to healthy mind, body and nation and of invaluable benefit to social behaviour.

We also believe that the current approach towards food education needs to be transformed so that it has a secure and definitive place on the curriculum - for all children. Our workshops integrate with many key syllabus subjects.

Financial Review

The Statement of Financial Activities, Balance Sheet and following notes show the performance of the charitable company during the year.

The continued vulnerability of the nation’s economy and the confidence factor are always a feature in fulfilling the plans of the Trust and, this has understandably been another challenging year for the Trust. However, we continue to have fundraising successes as well as renewed support from volunteers delivering the programme.

As in previous years, there has been great support from grant-makers. The Savoy Educational Trust has been a supporter since 1996 and the Worshipful Company of Cooks since 2000, and more recently, we have received grants from the Rotherwick Foundation, the Worshipful Company of Innholders, The Band Trust and the Prep’t Foundation. The University of West London continue to sponsor a regional chef and University College Birmingham (UCB) employ a chef lecturer who delivers the Adopt a School programme two days a week.

The Trust remains in a strong financial position with unrestricted reserves of £314,205, and restricted reserves of £24,060 as at 31 December 2024.

**The Royal Academy of Culinary Arts
"Adopt-a-School" Trust
(a company limited by guarantee)**

**Trustees' and Directors' annual report (continued)
for the year ended 31st December 2024**

Structure, governance and management

The charitable company was incorporated on 16th January 2001 and is governed by its memorandum and articles of association. It is managed by its directors/ trustees.

New directors/trustees can be appointed by a majority vote of the existing directors/ trustees at a general meeting at which a quorum is obtained.

Statement of trustees' and directors' responsibilities

Charity and company law require the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that period. Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the income and expenditure of the company for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

By Order of the Board

Signed by:

David Coulbrough
Director/Trustee

Independent Accountants' Report to the members of

The Royal Academy of Culinary Arts "Adopt-a-School" Trust (a company limited by guarantee)


In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of The Royal Academy of Culinary Arts "Adopt-a-School" Trust for the year ended 31st December 2024 set out on pages 5 to 11 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance/>

This report is made solely to the Board of Directors of The Royal Academy of Culinary Arts "Adopt-a-School" Trust, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of The Royal Academy of Culinary Arts "Adopt-a-School" Trust and state those matters that we have agreed to state to the Board of Directors of The Royal Academy of Culinary Arts "Adopt-a-School" Trust, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF as detailed at icaew.com. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than The Royal Academy of Culinary Arts "Adopt-a-School" Trust and its Board of Directors as a body, for our work or for this report.

It is your duty to ensure that The Royal Academy of Culinary Arts "Adopt-a-School" Trust has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of The Royal Academy of Culinary Arts "Adopt-a-School" Trust. You consider that The Royal Academy of Culinary Arts "Adopt-a-School" Trust is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of The Royal Academy of Culinary Arts "Adopt-a-School" Trust. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Signed by:

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Riches & Company

Chartered Accountants

Date 7/9/2025

34 Anyards Road
Cobham
Surrey
KT11 2LA

**The Royal Academy of Culinary Arts
"Adopt-a-School" Trust
(a company limited by guarantee)**

**Statement of financial activities
for the year ended 31st December 2024**

	Note	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Incoming resources					
Donations		31,250	88,881	120,131	391,323
Income from charitable activities		123,478	-	123,478	130,059
Interest income		13,083	-	13,083	4,059
Investment income		<u>9,915</u>	<u>-</u>	<u>9,915</u>	<u>-</u>
Total incoming resources		<u>177,726</u>	<u>88,881</u>	<u>266,607</u>	<u>525,441</u>
Charitable expenditure					
Direct cost of activities in furtherance of the charity's objectives		32,540	4,667	37,207	35,593
Activity implementation costs	3	183,365	108,200	291,565	528,321
Management and administration	4	<u>34,062</u>	<u>-</u>	<u>34,062</u>	<u>25,771</u>
Total resources expended		<u>249,967</u>	<u>112,867</u>	<u>362,834</u>	<u>589,685</u>
Net (expenditure)/income for the year		<u>(72,241)</u>	<u>(23,986)</u>	<u>(96,227)</u>	<u>(64,244)</u>
Fund balances brought forward		324,892	109,600	434,492	498,736
Funds transfer during the year		<u>61,554</u>	<u>(61,554)</u>	<u>-</u>	<u>-</u>
Fund balances carried forward		<u>£314,205</u>	<u>£24,060</u>	<u>£338,265</u>	<u>434,492</u>

The charitable company has no gains or losses other than those reported above, and therefore no separate statement of total recognised gains and losses has been presented.

All amounts relate to continuing activities.

**The Royal Academy of Culinary Arts
"Adopt-a-School" Trust
(a company limited by guarantee)**

**Balance sheet
at 31st December 2024**

	Note	2024	2023
		£	£
Current assets:			
Hats and aprons stocks		7,122	8,121
Other debtors		10,205	11,649
Investments		209,732	29,371
Cash at bank	5	242,536	428,492
		<u>469,595</u>	<u>477,633</u>
Creditors: amounts falling due within one year	6	<u>(131,331)</u>	<u>(43,141)</u>
Total net current assets		<u>338,264</u>	<u>434,492</u>
Total assets less current liabilities		<u><u>338,264</u></u>	<u><u>434,492</u></u>
Represented by:			
Funds			
Unrestricted funds	10	314,204	324,892
Restricted funds	10	24,060	109,600
		<u>338,264</u>	<u>434,492</u>

For the financial period ended 31st December 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' and Directors' responsibilities:

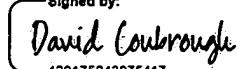
- The members have not required the company to obtain an audit of its financial statements for the period in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

**The Royal Academy of Culinary Arts
“Adopt-a-School” Trust
(a company limited by guarantee)**

**Balance sheet
at 31st December 2024 (continued)**

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the Board

Signed by:

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David Coubrough
Director/Trustee

**The Royal Academy of Culinary Arts
“Adopt-a-School” Trust
(a company limited by guarantee)**

**Notes to the financial statements
for the year ended 31st December 2024**

1 Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with applicable accounting standards, the Companies Act 2006, the Charities Act 2011, the Charities Act 2022 where relevant, the Charities SORP 2 (FRS 102) and the Financial Reporting Standard (FRS 102). The principal accounting policies adopted in the preparation of the financial statements are set out below.

The company is registered in England with registration number 04144824 and its registered office is Westminster Kingsway College, 76 Vincent Square, London, SW1P 2PD, United Kingdom.

The company has taken advantage of the exemption in FRS 102 from the requirement to produce a cash flow statement on the grounds that it is a small company.

These financial statements are presented in sterling which is also the functional currency of the company.

The charity meets the definition of a public benefit entity under FRS 102.

The trustees have considered the financial position, forecasts and cash flows of the organisation and are satisfied that it is appropriate to prepare the accounts on a going concern basis.

1.2 Incoming resources

Income is recognised in the period in which the company is entitled to receipt and the amount can be measured with reasonable certainty. Income is deferred in accordance with the period of the donation as specified by the donor.

1.3 Resources expended

Expenditure is included on an accruals basis.

Costs of generating funds comprise those costs directly attributable to obtaining donations and sponsorship.

Management and administration comprises costs for the running of the company.

**The Royal Academy of Culinary Arts
“Adopt-a-School” Trust
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**Notes to the financial statements (continued)
for the year ended 31st December 2024**

1.4 Funds accounting

Funds held by the company are:

Unrestricted Funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted Funds - these are funds that can only be used for particular restricted purposes within the objects of the company. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

1.5 Expenditure

Expenditure is recognised when a liability is incurred.

1.6 Taxation

As a registered charity, the company is exempt from liability to corporation tax on its charitable activities.

1.7 Leasing arrangements

Rentals payable under operating leases are charged to the unrestricted reserves on a straight-line basis over the lease term.

2 Operating profit

	2024 £	2023 £
Operating profit stated after charging:		
Accountants' remuneration	600	600
	<u> </u>	<u> </u>

3 Activity implementation costs

	2024 £	2023 £
Salaries and fees	221,905	224,130
Activities costs	56,553	292,173
Travel costs	13,107	12,018
	<u> </u>	<u> </u>
	291,565	528,321
	<u> </u>	<u> </u>

**The Royal Academy of Culinary Arts
“Adopt-a-School” Trust
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**Notes to the financial statements (continued)
for the year ended 31st December 2024**

4	Management and administration	2024	2023
		£	£
	Office costs	24,448	20,973
	Administration salaries	1,904	-
	Accountancy fees	4,261	3,574
	Professional fees	2,378	-
	Computer costs	1,069	420
	Unrealised loss on investments	-	804
		<hr/>	<hr/>
		34,060	25,771
		<hr/>	<hr/>
5	Cash at bank		
	Bank current account	127,306	125,897
	Fixed interest investment accounts	115,230	302,595
		<hr/>	<hr/>
		242,536	428,492
		<hr/>	<hr/>
6	Creditors: amounts falling due within one year	2024	2023
		£	£
	Other creditors	8,818	6,805
	Accruals and deferred income	122,513	36,336
		<hr/>	<hr/>
		131,331	43,141
		<hr/>	<hr/>
7	Staff costs	2024	2023
		£	£
	Gross wages and salaries	204,800	202,100
	Employer's National Insurance contributions	13,983	16,169
	Employer's pension contributions	5,026	5,861
		<hr/>	<hr/>
		223,809	224,130
		<hr/>	<hr/>

No employee earned £60,000 per year or more for the years ended 31st December 2024 or 2023. The average number of persons employed by the company was 5 (2023 – 5).

**The Royal Academy of Culinary Arts
“Adopt-a-School” Trust
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**Notes to the financial statements (continued)
for the year ended 31st December 2024**

8 Related parties/trustees’ remuneration

The charitable company was formed to continue the Adopt-a-School activities previously carried on by The Royal Academy of Culinary Arts Limited, a company limited by guarantee, which changed its status from a friendly society on 30th September 2014.

The Royal Academy of Culinary Arts Limited recharged the following during the period:

	2024 £	2023 £
Salaries and fees	1,904	-
Other costs	15,067	9,665
	<hr/>	<hr/>
	16,971	9,665
	<hr/>	<hr/>

No remuneration was paid to other directors or trustees during the current and prior year.

No director or trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the current and prior year.

At 31st December 2024, The Royal Academy of Culinary Arts Limited owed the charitable company £3,242 (2023 – £4,442).

9 Company Status

The company has no share capital but is limited by guarantees for £10 from the sole member, The Royal Academy of Culinary Arts Limited.

10 Funds

Unrestricted funds relate only to the charitable company’s general fund, for use as the trustees see fit.

Restricted funds relate to donations received for Schools Sessions run for the Northeast of England, Erasmus funding and funding received for the Chef on the Farm, and the Sussex and London Chef programmes, along with other smaller grants. These funds may only be used to contribute towards the costs of the relevant activities.

**The Royal Academy of Culinary Arts
“Adopt-a-School” Trust
(a company limited by guarantee)**

**Income and expenditure account
for the year ended 31st December 2024**

	£	2024	£	£	2023	£
Income						
Donations			120,131			391,323
Charitable activities			123,478			130,059
			<hr/>			<hr/>
			243,609			521,382
Expenditure						
Schools costs	26,682			24,149		
Salaries and fees	223,810			224,429		
Activities costs	56,553			291,533		
Hats and aprons	10,525			11,444		
Training	107			640		
Rent and rates	15,067			9,645		
Insurance	4,039			3,481		
Printing, postage and stationery	396			525		
Telephone	-			-		
Travel and subsistence	13,107			12,018		
Entertaining	85			-		
Accountancy fees	4,261			3,574		
Other professional fees	2,378			-		
Advertising	270			-		
Computer costs	1,069			420		
Subscriptions and donations	1,101			1,980		
Bank charges	947			1,360		
Sundry expenses	2,436			3,683		
			<hr/>			<hr/>
			(362,833)			(588,880)
			<hr/>			<hr/>
Operating loss			(119,224)			(67,498)
Interest receivable			13,083			4,059
Gains/(losses) on investments			9,915			(804)
			<hr/>			<hr/>
Deficit for the year			(96,226)			(64,244)
			<hr/>			<hr/>