

STAK ST AUSTELL COMMUNITY KITCHEN

England & Wales · Charity number 1145449

Details

Other names STAK

Status Registered

Legal form Charitable company

Company number [07875786](#)

Registered 2012-01-16

Register [View on the Charity Commission register](#)

Contact

Address 23 Menacuddle Lane
St. Austell
Cornwall
PL25 5QN

Phone 0172677457

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Activities

Objects: 1) THE PREVENTION OR RELIEF OF POVERTY IN CORNWALL BY PROVIDING OR ASSISTING IN THE PROVISION OF NUTRITIOUS FOOD, DRINK AND CLOTHING FOR THOSE IN NEED AND BY PROVIDING EDUCATION, TRAINING AND SUCH OTHER SUPPORT TO RELIEVE POVERTY AS THE TRUSTEES MAY DETERMINE. 2) SUCH CHARITABLE PURPOSES FOR THE PUBLIC BENEFIT AS ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAWS OF ENGLAND AND WALES AS THE TRUSTEES MAY FROM TIME TO TIME DETERMINE.

Activities: STAK provides a safe and welcoming community cafe/kitchen for the vulnerable, needy and homeless in the community. Our open door policy gives people the opportunity to be warm and dry, to have a hot nutritious affordable meal and to seek support and advice on a range of issues. In particular we offer training to improve employability skills and we are an accredited debt advice centre.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** The Prevention Or Relief Of Poverty
- **Who:** Other Defined Groups

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Cornwall

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£51,252	£29,766	-	-
2023-12-31	£70,587	£61,285	-	-
2022-12-31	£99,771	£62,372	-	-
2021-12-31	£76,451	£56,167	-	-
2020-12-31	£81,954	£56,544	-	-

Trustees

Name	Role	Appointed
Alison Palmer		2013-06-04
Brian Palmer		2013-04-25
CATHERINE WOODMAN		2013-05-27
Debra Delara		2018-08-31
Grahame Bulled		2019-06-07
Mike Mellow		2023-06-30
Sarah Batsford		2023-06-30

Accounts

Company registration number: 07875786

Charity registration number: 1145449

STAK- St Austell Community Kitchen

A charitable incorporated organisation (CIO).

Annual Report and Unaudited but Independently Examined Accounts

for the year ended 31 December 2024

Cornwall Community Accountancy Service
The Elms,
61 Green Lane
Redruth
Cornwall
TR15 1LS

STAK- St Austell Community Kitchen

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STAK- St Austell Community Kitchen

Reference and Administrative Details

Charity name	STAK- St Austell Community Kitchen
Charity registration number	1145449
Company registration number	07875786
	Registered in England & Wales
Registered office	4 Victoria Place St Austell Cornwall PL25 5PE
Trustees	S Batsford G Bulled D Delara - Vice Chair M Mellow A Palmer - Director and Finance Officer B Palmer - Director and Chair C Woodman - Director and Secretary
Key management personnel	David Delara - Manager
Bankers	Lloyds Bank PLC White River Place St Austell Cornwall PL25 5AZ
Independent Examiner	Debbie Risborough (FCCA) Cornwall Community Accountancy Service The Elms, 61 Green Lane Redruth TR15 1LS

STAK- St Austell Community Kitchen

Trustees' Report

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report and the unaudited financial statements for the year ended 31 December 2024

Objectives and activities

STAK has continued to provide support to all who need it. We have continued to work with people experiencing homelessness, social isolation and food poverty.

Who we are

St Austell Community Kitchen (STAK) is a registered charity limited by guarantee and has been running for over 35 years. First starting as a Soup Kitchen at the Baptist Church in 1988, was then registered as an unincorporated Charity in March 1993 and as an incorporated Charity registered in January 2012. STAK provides a safe and welcoming environment for the vulnerable, needy and homeless within the community. STAK operated out of a leased unit in central St. Austell, within close proximity to the bus and railway station. STAK abides by its articles of associations.

Within the articles, STAK has two objects:-

- The prevention or relief of poverty in Cornwall by providing or assisting in the provision of nutritious food, drink and clothing for those in need and by providing education, training and such other support to relieve poverty as the Trustees may determine.
- Such charitable purposes for the public benefit as are exclusively charitable according to the laws of England and Wales as the Trustees may from time to time determine.

Our Mission Statement

'To raise awareness of, and provide support and services to, the vulnerable, needy and homeless within our community, and to offer them the space and safety to engage with the community at large, improve their lives and maintain independence.'

Public benefit statement

In line with the guidance provided by the Charity Commission, STAK is required to demonstrate that our aims are to the "public benefit". The Trustees confirm that all of our clients, volunteers and the wider community benefit from a combination of one or more of the following purposes:

- the prevention or relief of poverty
- the advancement of education
- the advancement of health or the saving of lives
- the advancement of citizenship or community development through the relief of those in need by reason of youth, age, ill health, disability, financial hardship or other disadvantage.

Our mission statement still holds true for us as we endeavor to support the local community and our dedicated volunteers and staff.

STAK- St Austell Community Kitchen Trustees' Report

What we do

STAK respects the individuality and humanity of all who pass through its doors, helping those less fortunate, or who ask for help, by encouraging and supporting people to improve their lives.

The main beneficiaries of STAK are the vulnerable, needy and homeless of our community. The needs and requirements of the client and volunteer base are many, but include physical and mental health issues, as well as social and financial exclusion.

STAK welcomes the opportunity to link up with other agencies and to work in partnership to meet the needs of our client group.

Our Clients and Their Issues

The people who access STAK come from a variety of backgrounds, however all are 'vulnerable, needy or homeless'. They are more often than not people who are facing challenging times and have complex problems. Client issues include:

- single homeless people
- people who are in debt
- ex-military, who are struggling to adjust after military service
- people who are in danger of becoming homeless
- people with substance dependency issues – drugs and alcohol
- people with physical and/or mental health issues
- people who are isolated and unable to integrate with the community
- people who are illiterate or struggle with reading and writing

Achievements and performance

confined to the ongoing work being carried out by the contractors. This took much longer than originally anticipated due to both unforeseen issues and intermittent absences of the workmen.

Future plans

The Board of Trustees are committed to growing the number of services offered by the charity.

For 2024, the Trustees agreed the following objectives for the charity.

1. Promote the charity at a local and countywide level, to share the work STAK does and to network with likeminded organisations and businesses.
2. Continue to develop the charity's volunteer programme by providing ongoing support, training, and opportunities.
3. Improve the governance of the charity through training and ongoing evaluation against the Charity Commission's six hallmarks of an effective charity.
4. Extend the range of courses offered to clients and volunteers based on their needs and wants, and the availability of funding.
5. Recruit additional volunteers (and suitable Trustees) as a matter of urgency.

STAK- St Austell Community Kitchen Trustees' Report

Support for STAK

In 2023 we were given notice to quit our previous premises in High Cross Street by December 31st 2023. A few days before Christmas 2023 we were able to exchange contracts on a long lease on 4 Victoria Place.

Given the condition of these premises; working up a grant application with the Community Levelling Up Fund towards renovating two of the rooms which was successfully achieved; and finally identifying the contractor. The work itself took much longer than anticipated. All of which resulted in us not being able to open throughout 2024.

We must stress how grateful we were for the grant and the support that we received throughout the prolonged, but eventually successful process

Financial review

STAK has a surplus for year of £21,486 (2023 surplus of £9,302). The reserves carried forward are £151,011 (2023 £129,525) of which unrestricted funds are £150,707 (2023 £126,149).

Reserves policy

The trustees believe that unrestricted reserves of three months' worth of operating costs plus £10,000 for closure costs as free reserves is prudent to ensure the charity can meet its obligations should anything untoward happen that requires closure of operations. Free reserves are unrestricted and undesignated reserves. Based on current year this should be £17,442 (2023 £25,161). The current balance of unrestricted and undesignated funds of £27,963 (2023 £59,203) is greater than this.

Structure, governance and management

The charity is managed by a board of Trustees who are appointed at the Annual General Meeting or invited by consensus of the board as and when the need arises to a maximum of 12. The charity is governed by the Articles of Association which were last reviewed in January 2012.

The charity's Independent Examiner, Debbie Risborough, from Cornwall Community Accountancy Service, also provides advice on compliance issues such as HMRC, Companies House and Charity Commission requirements.

As it was clear that we were likely to be closed for a considerable period, we sadly had no alternative but to make the Assistant Manager redundant. Throughout 2024 the Manager took on the role of caretaker and cleaned and cleared the property, before and after the contractors.

STAK- St Austell Community Kitchen

Trustees' Report

Trustee Responsibilities

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Companies Act 2006 and the applicable Statement of Recommended Practice. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant information of which the charitable company's independent examiner is unaware; and
- the trustees have taken all steps that they ought to have taken as trustees to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

Small company provisions

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Approved by the Board on 19 September 2025 and signed on its behalf by:



Brian Palmer
Chairman of Trustees

STAK- St Austell Community Kitchen

Independent Examiner's Report

I report on the accounts of the company for the year ended 31 December 2024 which are set out on pages 7 to 18.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the 2011 Act"). The trustees consider that an audit is not required for this year under section 144(2) of the 2011 Act and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

Basis of 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 statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements:
 - o to keep accounting records in accordance with section 386 of the Companies Act 2006 and section 130 of the 2011 Act; and
 - o to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met;
- 2) or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Debbie Risborough, Chartered Certified Accountant
Cornwall Community Accountancy Service
The Elms, 61 Green Lane,
Redruth, Cornwall TR15 1LS

29th September 2025

Date:

STAK- St Austell Community Kitchen

Statement of Financial Activities

for the year ended 31 December 2024

	Note	Unrestricted funds 2024 £	Restricted income funds 2024 £	Total funds 2024 £	Prior year funds 2023 £
Income and endowments from:					
Donations and legacies	4	4,083	-	4,083	17,068
Charitable activities	5	-	44,540	44,540	52,219
Investments	6	2,629	-	2,629	1,300
Total		<u>6,712</u>	<u>44,540</u>	<u>51,252</u>	<u>70,587</u>
Expenditure on:					
Charitable activities	7	29,766	-	29,766	61,285
Total		<u>29,766</u>	<u>-</u>	<u>29,766</u>	<u>61,285</u>
Net income/(expenditure) before investment gains/(losses)		(23,054)	44,540	21,486	9,302
Net income/(expenditure)		(23,054)	44,540	21,486	9,302
Transfers between funds		47,612	(47,612)	-	-
Other recognised gains/(losses):					
Net movement in funds		<u>24,558</u>	<u>(3,072)</u>	<u>21,486</u>	<u>9,302</u>
Reconciliation of funds:					
Total funds brought		<u>126,149</u>	<u>3,376</u>	<u>129,525</u>	<u>120,223</u>
Total funds carried forward		<u>150,707</u>	<u>304</u>	<u>151,011</u>	<u>129,525</u>

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

All income and expenditure derive from continuing activities

STAK- St Austell Community Kitchen

Balance Sheet

As at 31 December 2024

		2024		2023	
	Note	£	£	£	£
Fixed Assets					
Tangible Assets	11		122,066		66,268
			<u>122,066</u>		<u>66,268</u>
Current Assets					
Debtors	12	6,845		305	
Cash at bank and in hand		<u>23,213</u>		<u>65,067</u>	
		30,058		65,372	
Creditors: Amounts falling due within one year	13	(1,113)		(2,115)	
Net current assets			<u>28,945</u>		<u>63,257</u>
Total assets less current liabilities			<u>151,011</u>		<u>129,525</u>
Net assets			<u><u>151,011</u></u>		<u><u>129,525</u></u>
The funds of the charity:					
Restricted funds			304		3,376
Unrestricted funds					
Other reserves		122,744		66,946	
Unrestricted income funds		<u>27,963</u>		<u>59,203</u>	
Total unrestricted funds			<u>150,707</u>		<u>126,149</u>
Total charity funds			<u><u>151,011</u></u>		<u><u>129,525</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 December 2024 the company was entitled to exemption under section 477 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 2006 with respect to accounting records and the preparation of accounts.

Approved by the Board on 19 September 2025 and signed on its behalf by:

A Palmer.

A Palmer - Director and Finance Officer
Trustee

STAK- St Austell Community Kitchen

Notes to the Accounts

1 Accounting policies

1.1 Basis of accounting

The accounts have been prepared under the historical cost convention and in accordance with:

- Accounting and Reporting by Charities Statement of Recommended Practice, applicable to charities preparing their accounts in accordance with the Financial Reporting Standard, applicable in the UK and Republic of Ireland (FRS102) second edition - October 2019 (effective 1 January 2019);
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102);
- the Companies Act 2006 and
- the Charities Act 2011.

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

The charity constitutes a public benefit entity as defined by FRS102

1.2 Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

1.3 Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Designated funds are amounts that are allocated for specific purposes by the charity itself.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Revaluation funds are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market value.

1.4 Income

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS102 SORP or FRS102.

Items of income are recognised and included in the accounts when all of the following criteria are met:

- the charity has entitlement to the funds;
- any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

Donations and legacies are voluntary income received by way of donations and gifts. It is included within the accounts when receivable and only when the charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts are included in the accounts at the same time as the gift/donation to which it relates

STAK- St Austell Community Kitchen

Notes to the Accounts

Donated goods and services are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

The value of services provided by volunteers is not included within the accounts.

1.5 Resources expended

Liabilities are recognised where there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and includes the attributable value added tax which cannot be recovered.

Grants payable are charged in the year when the offer is conveyed to the recipient except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year-end are noted as a commitment, but not accrued as expenditure.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are the those costs required to support the charity in carrying out its activities and meeting its objects.

Governance costs include costs associated with meeting the constitutional and statutory requirements of the Charity, including the preparation and examination of the statutory accounts, the costs of trustee meetings and other costs linked to the strategic management of the Charity including the cost of any legal advice to trustees on governance or constitutional matters.

1.6 Tangible fixed assets and depreciation

All assets costing more than £1 are capitalised.

Tangible fixed assets are stated at cost less depreciation.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, which is reviewed annually. The rates used are as follows:-

Office equipment - 25% straight line

1.7 Taxation

The charity is exempt from corporation tax on its charitable activities.

1.8 Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

1.9 Debtors

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

STAK- St Austell Community Kitchen

Notes to the Accounts

1.10 Cash at bank and in hand

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

1.11 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1.12 Pension costs

The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

1.13 Leases

Rentals under operating leases are charged to the statement of financial activities on a straight-line basis over the lease term.

1.14 Statement of cash flows

The charity is exempt from preparing a statement of cash flows on the grounds that it is a small charity

2 Company Status

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

The charity is incorporated in England.

In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

The members of the charity are the trustees named on page 1.

STAK- St Austell Community Kitchen

Notes to the Accounts

3 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Restricted income funds 2023 £	Total funds 2023 £
Income			
Income and endowments from:			
Donations and legacies	17,068	-	17,068
Charitable activities	44,219	8,000	52,219
Investments	1,300	-	1,300
Other	-	-	-
Total	<u>62,587</u>	<u>8,000</u>	<u>70,587</u>
Expenditure			
Expenditure on:			
Charitable activities	49,505	11,780	61,285
Total	<u>49,505</u>	<u>11,780</u>	<u>61,285</u>
Net income/(expenditure) before investment gains/(losses)	13,082	(3,780)	9,302
Net gains/(losses) on investments	-	-	-
Net income/(expenditure)	<u>13,082</u>	<u>(3,780)</u>	<u>9,302</u>
Extraordinary items			-
Transfers between funds	2,515	(2,515)	-
Other recognised gains/(losses):			
Gains and losses on revaluation of fixed			-
Other gains/(losses)	-	-	-
Net movement in funds	<u>15,597</u>	<u>(6,295)</u>	<u>9,302</u>
Reconciliation of funds:			
Total funds brought forward	110,552	9,671	120,223
Total funds carried forward	<u><u>126,149</u></u>	<u><u>3,376</u></u>	<u><u>129,525</u></u>

STAK- St Austell Community Kitchen

Notes to the Accounts

4 Donations and Legacies

	Unrestricted funds	Restricted income funds	Total funds	Prior year funds
	2024		2024	2023
	£	£	£	£
Appeals and donations	4,083	-	4,083	6,980
Gift Aid tax reclaimed	-	-	-	153
Donated goods	-	-	-	9,936
	<u>4,083</u>	<u>-</u>	<u>4,083</u>	<u>17,069</u>

5 Incoming resources from charitable activities

	Unrestricted funds	Restricted income funds	Total funds	Prior year funds
	2024		2024	2023
	£	£	£	£
<i>Grant Income:</i>				
Albert Hunt	-	-	-	3,000
Cornwall Community Foundation	-	-	-	5,000
Cornwall Council Grant - Refurbishment	-	44,540	44,540	-
<i>Primary Purpose Trading:</i>				
Client income for meals	-	-	-	4,127
Merchandise	-	-	-	68
<i>Contractual income from government or public authorities:</i>				
Cornwall Council income for provision of meals	-	-	-	40,024
	<u>-</u>	<u>44,540</u>	<u>44,540</u>	<u>52,219</u>

6 Investment income

	Unrestricted funds	Restricted income funds	Total funds	Prior year funds
	2024		2024	2023
	£	£	£	£
Other income	1,966	-	1,966	-
Interest on cash deposits	663	-	663	1,300
	<u>2,629</u>	<u>-</u>	<u>2,629</u>	<u>1,300</u>

STAK- St Austell Community Kitchen

Notes to the Accounts

7 Expenditure on charitable activities

	Unrestricted	Restricted	Total	Prior year
	2024		2024	2023
	£	£	£	£
Direct costs				
Food	-	-	-	11,899
Delivery charges	-	-	-	1,903
Waste Disposal	1,677	-	1,677	2,437
Crisis fund loans and donations	-	-	-	5,159
	<u>1,677</u>	<u>-</u>	<u>1,677</u>	<u>21,398</u>
Support costs				
Wages and salaries	19,533	-	19,533	24,709
Pensions	538	-	538	538
Staff training	-	-	-	6
Rent and rates	1,623	-	1,623	9,109
Light, heat and power	774	-	774	1,409
Insurance	608	-	608	733
Building Repairs and maintenance	2,975	-	2,975	309
Equipment repairs and renewals	-	-	-	453
Equipment Hire	312	-	312	-
Telephone and fax	463	-	463	877
Printing, postage and stationery	237	-	237	122
Sundry expenses	-	-	-	331
Cleaning	17	-	17	55
Legal and professional fees	11	-	11	29
Marketing and promotion	48	-	48	65
Depreciation	-	-	-	73
Total Support Costs	<u>27,139</u>	<u>-</u>	<u>27,139</u>	<u>38,818</u>
Governance Costs				
Accountancy fees	275	-	275	394
The audit or independent examination of the charity's accounts	675	-	675	675
Total Governance Costs	<u>950</u>	<u>-</u>	<u>950</u>	<u>1,069</u>
Total Charitable Expenditure	<u><u>29,766</u></u>	<u><u>-</u></u>	<u><u>29,766</u></u>	<u><u>61,285</u></u>

STAK- St Austell Community Kitchen

Notes to the Accounts

8 Net income/ expenditure

Net income/expenditure is stated after charging:

	2024	2023
	£	£
Auditors' / Examiners' remuneration	675	675
Depreciation of tangible fixed assets	-	73
	<u>675</u>	<u>748</u>

9 Staff costs

The average monthly number of employees during the year was as follows:

	2024	2023
	Number	Number
Staff in charitable activities	1	2
Volunteers (nos of people involved excluding Trustees)	<u>10</u>	<u>20</u>

The aggregate payroll costs of these persons were as follows:

	2024	2023
	£	£
Wages and salaries	18,658	24,709
Redundancy	875	-
Pensions	538	538
	<u>20,071</u>	<u>25,247</u>

All paid employees are considered to be key management personnel

No employee received emoluments in excess of £60,000 in either the current or the prior year.

The charity operates a defined contributions scheme with NEST. The pension cost shown represents the contributions payable by the charity to the scheme for the period.

The outstanding contributions at the end of the financial period were £nil (2023: £105)

10 Trustees' remuneration and expenses

Trustees received no remuneration, benefits in kind or expenses during the current or prior year.

	2024	2023
	£	£
David Delara is a paid employee and is a related party to trustee Debra Delara the value of related party transactions are:	<u>18,478</u>	<u>18,478</u>

STAK- St Austell Community Kitchen

Notes to the Accounts

11 Tangible fixed assets

	Freehold interest in land and buildings (including heritage assets)	Fixtures, fittings and equipment	Total
	£	£	£
Cost			
As at 1 January 2024	66,268	1,371	67,639
Additions	47,406	8,392	55,798
As at 31 December 2024	113,674	9,763	123,437
Depreciation			
As at 1 January 2024	-	1,371	1,371
As at 31 December 2024	-	1,371	1,371
Net Book Value			
As at 31 December 2024	113,674	8,392	122,066
As at 31 December 2023	66,268	-	66,268

12 Debtors

	2024 £	2023 £
Trade Debtors	305	305
Accrued income	6,540	-
	6,845	305

STAK- St Austell Community Kitchen

Notes to the Accounts

13 Creditors: Amounts falling due within one year

	2024 £	2023 £
Trade creditors	-	595
Taxation and social security	438	677
Accruals and deferred income	675	738
Other creditors	-	105
	<u>1,113</u>	<u>2,115</u>

17 Analysis of funds

	As at 1 January 2024 £	Incoming Resources £	Resources Expended £	Transfers £	As at 31 December 2024 £
Restricted Funds					
Specified equipment and resources	3,072	-	-	(3,072)	-
Cornwall Council	-	44,540	-	(44,540)	-
Community Levelling Up STAK training	304	-	-	-	304
	<u>3,376</u>	<u>44,540</u>	<u>-</u>	<u>(47,612)</u>	<u>304</u>
General Funds					
Unrestricted funds	59,203	6,712	(29,766)	(8,186)	27,963
Designated funds					
Designated crisis fund	678	-	-	-	678
Capital designated fund	66,268	-	-	55,798	122,066
Total Unrestricted funds	<u>126,149</u>	<u>6,712</u>	<u>(29,766)</u>	<u>47,612</u>	<u>150,707</u>
Total funds	<u>129,525</u>	<u>51,252</u>	<u>(29,766)</u>	<u>-</u>	<u>151,011</u>

STAK- St Austell Community Kitchen

Notes to the Accounts

18 Net assets by fund

	Unrestricted funds	Restricted income funds	Total funds	Prior year funds
Tangible assets	122,066	-	122,066	66,268
Current assets	29,754	304	30,058	65,372
Creditors: Amounts falling due within one year	(1,113)	-	(1,113)	(2,115)
Net Assets	<u>150,707</u>	<u>304</u>	<u>151,011</u>	<u>129,525</u>

Accounts

Company registration number: 07875786

Charity registration number: 1145449

STAK- St Austell Community Kitchen

A charitable incorporated organisation (CIO).

Annual Report and Unaudited but Independently Examined Accounts
for the year ended 31 December 2023

Cornwall Community Accountancy Service
The Elms,
61 Green Lane
Redruth
Cornwall
TR15 1LS

STAK- St Austell Community Kitchen

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STAK- St Austell Community Kitchen

Reference and Administrative Details

Charity name	STAK- St Austell Community Kitchen	
Charity registration number	1145449	
Company registration number	07875786	
	Registered in England & Wales	
Principal office during the year	8 High Cross Street St Austell Cornwall PL25 4AB	
Registered office	23 Menacuddle Lane St Austell Cornwall PL25 5QN	
Trustees	S Batsford P Bishop - Vice Chair G Bulled D Delera - Vice Chair M Gilbert M Mellow A Palmer - Director and Finance Officer B Palmer - Director and Chair L Parker C Williams C Woodman - Director and Secretary	(Appointed 30 June 23) (Resigned 3 January 23) (Resigned 1 September 23) (Appointed 30 June 23) (Resigned 17 September 21) (Resigned 1 February 23)
Key management personnel	David Delara - Manager	
Bankers	Lloyds Bank PLC White River Place St Austell Cornwall PL25 5AZ	
Independent Examiner	Debbie Risborough (FCCA) Cornwall Community Accountancy Service The Elms, 61 Green Lane Redruth TR15 1LS	

STAK- St Austell Community Kitchen

Trustees' Report

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report and the unaudited financial statements for the year ended 31 December 2023

Objectives and activities

STAK has continued to provide support to all who need it. We have continued to work with people experiencing homelessness, social isolation and food poverty.

Who we are

St Austell Community Kitchen (STAK) is a registered charity limited by guarantee and has been running for over 35 years. First starting as a Soup Kitchen at the Baptist Church in 1988, was then registered as an unincorporated Charity in March 1993 and as an incorporated Charity registered in January 2012. STAK provides a safe and welcoming environment for the vulnerable, needy and homeless within the community. STAK operated out of a leased unit in central St. Austell, within close proximity to the bus and railway station. STAK abides by its articles of associations.

Within the articles, STAK has two objects:-

- The prevention or relief of poverty in Cornwall by providing or assisting in the provision of nutritious food, drink and clothing for those in need and by providing education, training and such other support to relieve poverty as the Trustees may determine.
- Such charitable purposes for the public benefit as are exclusively charitable according to the laws of England and Wales as the Trustees may from time to time determine.

Our Mission Statement

'To raise awareness of, and provide support and services to, the vulnerable, needy and homeless within our community, and to offer them the space and safety to engage with the community at large, improve their lives and maintain independence.'

Public benefit statement

In line with the guidance provided by the Charity Commission, STAK is required to demonstrate that our aims are to the "public benefit". The Trustees confirm that all of our clients, volunteers and the wider community benefit from a combination of one or more of the following purposes:

- the prevention or relief of poverty
- the advancement of education
- the advancement of health or the saving of lives
- the advancement of citizenship or community development through the relief of those in need by reason of youth, age, ill health, disability, financial hardship or other disadvantage.

Our mission statement still holds true for us as we endeavor to support the local community and our dedicated volunteers and staff.

STAK- St Austell Community Kitchen

Trustees' Report

What we do

STAK respects the individuality and humanity of all who pass through its doors, helping those less fortunate, or who ask for help, by encouraging and supporting people to improve their lives.

The main beneficiaries of STAK are the vulnerable, needy and homeless of our community. The needs and requirements of the client and volunteer base are many, but include physical and mental health issues, as well as social and financial exclusion.

STAK welcomes the opportunity to link up with other agencies and to work in partnership to meet the needs of our client group.

Our Clients and Their Issues

The people who access STAK come from a variety of backgrounds, however all are 'vulnerable, needy or homeless'. They are more often than not people who are facing challenging times and have complex problems. Client issues include:

- single homeless people
- people who are in debt
- ex-military, who are struggling to adjust after military service
- people who are in danger of becoming homeless
- people with substance dependency issues – drugs and alcohol
- people with physical and/or mental health issues
- people who are isolated and unable to integrate with the community
- people who are illiterate or struggle with reading and writing

Achievements and performance

2022 Covid restrictions were eased and then lifted entirely. Unfortunately this did not result in a return to our pre-Covid levels of attendance in the café. In common with much of the Service Sector there continued to be an apparent 'nervousness' about congregating in public. Also our 'reserve' of volunteers simply vanished – again this appears to be a general problem.

However, we continued to be very busy with supplying 'take aways' to local hotels, funded by Cornwall Council Housing until Cornwall Council put it out to tender.

STAK- St Austell Community Kitchen Trustees' Report

Future plans

The Board of Trustees are committed to growing the number of services offered by the charity.

For 2023, the Trustees agreed, in consultation with volunteers, the following objectives for the charity.

1. In the long term to pursue the aim of obtaining access to larger premises should funding be realistically achievable.
2. Promote the charity at a local and countywide level, to share the work STAK does and to network with likeminded organisations and businesses.
3. Continue to develop the charity's volunteer programme by providing ongoing support, training, and opportunities.
4. Improve the governance of the charity through training and ongoing evaluation against the Charity Commission's six hallmarks of an effective charity.
5. Extend the range of courses offered to clients and volunteers based on their needs and wants, and the availability of funding.
6. Recruit additional volunteers (and suitable Trustees) as a matter of urgency.

The Board of Trustees will work with the Project Manager to achieve these six aims.

In June we were given notice to quit 8 High Cross Street and that notice subsequently confirmed with a date to quit by 31st December.

We were in a position to enter negotiations to buy No.4 Victoria Place. Initially, we had hoped to be in occupation of those premises by around September. Unfortunately, that proved to be impossible and we were only able to exchange contracts in December 2023.

We have the residue of a 999 year lease with 993 years remaining at a price of £60,000 which took a huge part of our reserves. The subsequent emptying of 8 High Cross Street and transfer all the contents to 4 Victoria Place starting on 27th December was a real race against time. Huge congratulations to everyone involved.

STAK- St Austell Community Kitchen Trustees' Report

Support for STAK

Although financially times have been hard for people, we have continued to be well supported by individuals and local businesses. The Trustees, staff and volunteers have worked hard to ensure STAK's well-established reputation is maintained.

STAK would not be able to operate without the hard work and dedication of all our volunteers, as well as the very generous donations from the wider community, particularly local business. Food donations, particularly from local supermarkets, have played a very significant role in keeping our running costs down. The Trustees would also like to thank the small but dedicated staff team who constantly go above and beyond. Our great appreciation and heartfelt 'thank you' to everyone who has contributed to the work of STAK in 2023, often in somewhat challenging circumstances.

Financial review

STAK has a surplus for year of £9,302 (2022 surplus of £37,399). The reserves carried forward are £129,525 (2022 £120,223) of which unrestricted funds are £126,149 (2022 £110,552).

Reserves policy

The trustees believe that unrestricted reserves of three months' worth of operating costs plus £10,000 for closure costs as free reserves is prudent to ensure the charity can meet its obligations should anything untoward happen that requires closure of operations. Free reserves are unrestricted and undesignated reserves. Based on the current year this should be £25,161 (2022 £25,593). The current balance of unrestricted and undesignated funds of £59,203 is in excess of this. However renovations works to the property will reduce the amount available in the following year.

Structure, governance and management

The charity is managed by a board of Trustees who are appointed at the Annual General Meeting or invited by consensus of the board as and when the need arises to a maximum of 12. The charity is governed by the Articles of Association which were last reviewed in January 2012.

The charity's Independent Examiner, Debbie Risborough, from Cornwall Community Accountancy Service, also provides advice on compliance issues such as HMRC, Companies House and Charity Commission requirements.

The day-to-day operations of STAK are overseen by a part time Project Manager and a part time Assistant Project Manager. The Project Manager reports to the Board of Trustees.

STAK- St Austell Community Kitchen

Trustees' Report

Trustee Responsibilities

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Companies Act 2006 and the applicable Statement of Recommended Practice. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant information of which the charitable company's independent examiner is unaware; and
- the trustees have taken all steps that they ought to have taken as trustees to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

Small company provisions

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Approved by the Board on 28th July 2024 and signed on its behalf by:



Brian Palmer
Chair of Trustees

STAK- St Austell Community Kitchen

Independent Examiner's Report

I report on the accounts of the company for the year ended 31 December 2023 which are set out on pages 8 to 19.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the 2011 Act"). The trustees consider that an audit is not required for this year under section 144(2) of the 2011 Act and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

Basis of 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 statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements:
 - o to keep accounting records in accordance with section 386 of the Companies Act 2006 and section 130 of the 2011 Act; and
 - o to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met;
- 2) or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



.....
Debbie Risborough, Chartered Certified Accountant
Cornwall Community Accountancy Service
The Elms, 61 Green Lane,
Redruth, Cornwall TR15 1LS

28th September 2024

Date:

STAK- St Austell Community Kitchen

Statement of Financial Activities

for the year ended 31 December 2023

	Note	Unrestricted funds 2023 £	Restricted income funds 2023 £	Total funds 2023 £	Prior year funds 2022 £
Income and endowments from:					
Donations and legacies	4	17,068	-	17,068	14,573
Charitable activities	5	44,219	8,000	52,219	85,042
Investments	6	1,300	-	1,300	156
Total		62,587	8,000	70,587	99,771
Expenditure on:					
Charitable activities	7	49,505	11,780	61,285	62,372
Total		49,505	11,780	61,285	62,372
Net income/(expenditure) before investment gains/(losses)					
		13,082	(3,780)	9,302	37,399
Net gains/(losses) on investments		-	-	-	-
Net income/(expenditure)		13,082	(3,780)	9,302	37,399
Extraordinary items		-	-	-	-
Transfers between funds		2,515	- 2,515	-	-
Other recognised gains/(losses):					
Net movement in funds		15,597	(6,295)	9,302	37,399
Reconciliation of funds:					
Total funds brought forward		110,552	9,671	120,223	82,824
Total funds carried forward		126,149	3,376	129,525	120,223

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

All income and expenditure derive from continuing activities

STAK- St Austell Community Kitchen

Balance Sheet

As at 31 December 2023

		2023		2022	
	Note	£	£	£	£
Fixed Assets					
Tangible Assets	11		66,268		72
			<u>66,268</u>		<u>72</u>
Current Assets					
Stocks and work in progress	13	-		925	
Debtors	12	305		153	
Cash at bank and in hand		<u>65,067</u>		<u>119,669</u>	
		65,372		120,747	
Creditors: Amounts falling due within one year					
	13	(2,115)		<u>(596)</u>	
Net current assets			<u>63,257</u>		<u>120,151</u>
Total assets less current liabilities			<u>129,525</u>		<u>120,223</u>
Net assets			<u><u>129,525</u></u>		<u><u>120,223</u></u>
The funds of the charity:					
Restricted funds			3,376		9,671
Unrestricted funds					
Other reserves		66,946		724	
Unrestricted income funds		<u>59,203</u>		<u>109,828</u>	
Total unrestricted funds			<u>126,149</u>		<u>110,552</u>
Total charity funds			<u><u>129,525</u></u>		<u><u>120,223</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 30 June 2022 the company was entitled to exemption under section 477 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 2006 with respect to accounting records and the preparation of accounts.

Approved by the Board on 28th July 2024 and signed on its behalf by:

A Palmer

A Palmer - Director and Finance Officer
Trustee

STAK- St Austell Community Kitchen

Notes to the Accounts

1 Accounting policies

1.1 Basis of accounting

The accounts have been prepared under the historical cost convention and in accordance with:

- Accounting and Reporting by Charities Statement of Recommended Practice, applicable to charities preparing their accounts in accordance with the Financial Reporting Standard, applicable in the UK and Republic of Ireland (FRS102) second edition - October 2019 (effective 1 January 2019);
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102);
- the Companies Act 2006 and
- the Charities Act 2011.

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

The charity constitutes a public benefit entity as defined by FRS102

1.2 Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

1.3 Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Designated funds are amounts that are allocated for specific purposes by the charity itself.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Revaluation funds are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market value.

1.4 Income

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS102 SORP or FRS102.

Items of income are recognised and included in the accounts when all of the following criteria are met:

- the charity has entitlement to the funds;
- any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

Donations and legacies are voluntary income received by way of donations and gifts. It is included within the accounts when receivable and only when the charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts are included in the accounts at the same time as the gift/donation to which it relates

STAK- St Austell Community Kitchen

Notes to the Accounts

Donated goods and services are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

The value of services provided by volunteers is not included within the accounts.

1.5 Resources expended

Liabilities are recognised where there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and includes the attributable value added tax which cannot be recovered.

Grants payable are charged in the year when the offer is conveyed to the recipient except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year-end are noted as a commitment, but not accrued as expenditure.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are the those costs required to support the charity in carrying out its activities and meeting its objects.

Governance costs include costs associated with meeting the constitutional and statutory requirements of the Charity, including the preparation and examination of the statutory accounts, the costs of trustee meetings and other costs linked to the strategic management of the Charity including the cost of any legal advice to trustees on governance or constitutional matters.

1.6 Tangible fixed assets and depreciation

All assets costing more than £1 are capitalised.

Tangible fixed assets are stated at cost less depreciation.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, which is reviewed annually. The rates used are as follows:-

Office equipment - 25% straight line

1.7 Taxation

The charity is exempt from corporation tax on its charitable activities.

1.8 Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

1.9 Debtors

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

STAK- St Austell Community Kitchen

Notes to the Accounts

1.10 Cash at bank and in hand

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

1.11 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1.12 Pension costs

The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

1.13 Leases

Rentals under operating leases are charged to the statement of financial activities on a straight-line basis over the lease term.

1.14 Statement of cash flows

The charity is exempt from preparing a statement of cash flows on the grounds that it is a small charity

2 Company Status

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

The charity is incorporated in England.

In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

The members of the charity are the trustees named on page 1.

STAK- St Austell Community Kitchen

Notes to the Accounts

3 Statement of Financial Activities - prior year

	Unrestricted funds 2022 £	Restricted income funds 2022 £	Total funds 2022 £
Income			
Income and endowments from:			
Donations and legacies	14,373	200	14,573
Charitable activities	59,781	25,200	84,981
Investments	156	-	156
Other	61	-	61
Total	<u>74,371</u>	<u>25,400</u>	<u>99,771</u>
Expenditure			
Expenditure on:			
Charitable activities	<u>35,861</u>	<u>26,511</u>	<u>62,372</u>
Total	<u>35,861</u>	<u>26,511</u>	<u>62,372</u>
Net income/(expenditure) before investment gains/(losses)	38,510	(1,111)	37,399
Net gains/(losses) on investments	<u>-</u>	<u>-</u>	<u>-</u>
Net income/(expenditure)	<u>38,510</u>	<u>(1,111)</u>	<u>37,399</u>
Other gains/(losses)	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds	<u>38,510</u>	<u>(1,111)</u>	<u>37,399</u>
Reconciliation of funds:			
Total funds brought forward	<u>72,042</u>	<u>10,782</u>	<u>82,824</u>
Total funds carried forward	<u><u>110,552</u></u>	<u><u>9,671</u></u>	<u><u>120,223</u></u>

STAK- St Austell Community Kitchen

Notes to the Accounts

4 Donations and Legacies

	Unrestricted funds	Restricted income funds	Total funds	Prior year funds
	£	£	2023 £	2022 £
Appeals and donations	6,979	-	6,979	5,073
Gift Aid tax reclaimed	153	-	153	163
Donated goods	9,936	-	9,936	9,337
	<u>17,068</u>	<u>-</u>	<u>17,068</u>	<u>14,573</u>

5 Incoming resources from charitable activities

	Unrestricted funds	Restricted income funds	Total funds	Prior year funds
	£	£	2023 £	2022 £
<i>Grant Income:</i>				
Albert Hunt	-	3,000	3,000	-
Co-op Local Community Fund	-	-	-	3,142
Cornwall Community Foundation	-	5,000	5,000	15,500
The National Lottery Community Fund	-	-	-	10,000
Misc grants	-	-	-	934
<i>Primary Purpose Trading:</i>				
Client income for meals	4,127	-	4,127	2,466
Merchandise	68	-	68	-
<i>Contractual income from government or public authorities:</i>				
Cornwall Council income for provision of meals	40,024	-	40,024	53,000
	<u>44,219</u>	<u>8,000</u>	<u>52,219</u>	<u>85,042</u>

6 Investment income

	Unrestricted funds	Restricted income funds	Total funds	Prior year funds
	£	£	2023 £	2022 £
Interest on cash deposits	1,300	-	1,300	156
	<u>1,300</u>	<u>-</u>	<u>1,300</u>	<u>156</u>

STAK- St Austell Community Kitchen

Notes to the Accounts

7 Expenditure on charitable activities

	Unrestricted	Restricted	Total	Prior year
	2023	2023	2023	2022
	£	£	£	£
Direct costs				
Food	11,899	-	11,899	14,791
Christmas events	-	-	-	98
Delivery charges	1,903	-	1,903	2,139
Waste Disposal	2,437	-	2,437	2,294
Crisis fund loans and donations	46	5,113	5,159	5,378
	<u>16,285</u>	<u>5,113</u>	<u>21,398</u>	<u>24,700</u>
Support costs				
Wages and salaries	18,042	6,667	24,709	22,803
Pensions	538	-	538	205
Staff training	6	-	6	24
Rent and rates	9,109	-	9,109	6,304
Light, heat and power	1,409	-	1,409	1,446
Insurance	733	-	733	1,055
Building Repairs and maintenance	309	-	309	809
Equipment repairs and renewals	453	-	453	1,602
Equipment Hire	-	-	-	312
Telephone and fax	877	-	877	764
Printing, postage and stationery	123	-	123	153
Sundry expenses	331	-	331	100
Cleaning	55	-	55	-
Travel and subsistence	-	-	-	162
Legal and professional fees	29	-	29	680
Marketing and promotion	65	-	65	65
Depreciation	73	-	73	138
Total Support Costs	<u>32,152</u>	<u>6,667</u>	<u>38,819</u>	<u>36,622</u>
Governance Costs				
Accountancy fees	394	-	394	455
The audit or independent examination of the charity's accounts	675	-	675	595
Total Governance Costs	<u>1,069</u>	<u>-</u>	<u>1,069</u>	<u>1,050</u>
Total Charitable Expenditure	<u><u>49,506</u></u>	<u><u>11,780</u></u>	<u><u>61,286</u></u>	<u><u>62,372</u></u>

STAK- St Austell Community Kitchen

Notes to the Accounts

8 Net income/ expenditure

Net income/expenditure is stated after charging:

	2023	2022
	£	£
Auditors' / Examiners' remuneration	675	595
Depreciation of tangible fixed assets	73	138
	<u>748</u>	<u>733</u>

9 Staff costs

The average monthly number of employees during the year was as follows:

	2023	2022
	Number	Number
Staff in charitable activities	2	2
Volunteers (nos of people involved excluding Trustees)	<u>20</u>	<u>20</u>

The aggregate payroll costs of these persons were as follows:

	2023	2022
	£	£
Wages and salaries	24,709	22,803
Pensions	<u>538</u>	<u>205</u>
	<u>25,247</u>	<u>23,008</u>

All paid employees are considered to be key management personnel

No employee received emoluments in excess of £60,000 in either the current or the prior year.

The charity operates a defined contributions scheme with NEST. The pension cost shown represents the contributions payable by the charity to the scheme for the period.

The outstanding contributions at the end of the financial period were £105.

10 Trustees' remuneration and expenses

Trustees received no remuneration, benefits in kind or expenses during the current or prior year.

	2023	2022
	£	£
David Delara is a paid employee and is a related party to trustee Debra Delara the value of related party transactions are:	<u>18,478</u>	<u>3,415</u>

STAK- St Austell Community Kitchen

Notes to the Accounts

11 Tangible fixed assets

	Freehold interest in land and buildings (including heritage assets)	Fixtures, fittings and equipment	Total
	£	£	£
Cost			
As at 1 January 2023	-	1,371	1,371
Additions	66,268	-	66,268
As at 31 December 2023	66,268	1,371	67,639
Depreciation			
As at 1 January 2023	-	1,299	1,299
Charge for the year	-	72	72
As at 31 December 2023	-	1,371	1,371
Net Book Value			
As at 31 December 2023	66,268	-	66,268
As at 31 December 2022	-	72	72

13 Stocks

	2023 £	2022 £
Stock	-	925
	-	925

14 Debtors

	2023 £	2022 £
Trade Debtors	305	153
	305	153

STAK- St Austell Community Kitchen

Notes to the Accounts

15 Creditors: Amounts falling due within one year

	2023 £	2022 £
Trade creditors	595	-
Taxation and social security	677	-
Accruals and deferred income	738	596
Other creditors	105	-
	<u>2,115</u>	<u>596</u>

19 Analysis of funds

	As at 1 January 2023 £	Incoming Resources £	Resources Expended £	Transfers £	As at 31 December 2023 £
Restricted Funds					
Specified equipment and resources	72	3,000	-	-	3,072
STAK Plus	620	-	-	(620)	-
Cold weather	113	5,000	(5,113)	-	-
STAK training	304	-	-	-	304
Salaries (CCF)	6,667	-	(6,667)	-	-
DEFRA emergency fund	1,895	-	-	(1,895)	-
	<u>9,671</u>	<u>8,000</u>	<u>(11,780)</u>	<u>(2,515)</u>	<u>3,376</u>
General Funds					
Unrestricted funds	109,828	62,587	(49,459)	(63,753)	59,203
Designated funds					
Designated crisis fund	724	-	(46)	-	678
Capital designated fund	-	-	-	66,268	66,268
Total Unrestricted funds	<u>110,552</u>	<u>62,587</u>	<u>(49,505)</u>	<u>2,515</u>	<u>126,149</u>
Total funds	<u>120,223</u>	<u>70,587</u>	<u>(61,285)</u>	<u>-</u>	<u>129,525</u>

STAK- St Austell Community Kitchen

Notes to the Accounts

20 Net assets by fund

	Unrestricted funds	Restricted income funds	Total funds	Prior year funds
Tangible assets	66,268	-	66,268	72
Current assets	61,996	3,376	65,372	120,747
Creditors: Amounts falling due within one year	(2,115)	-	(2,115)	(596)
Net Assets	<u>126,149</u>	<u>3,376</u>	<u>129,525</u>	<u>120,223</u>

Accounts

STAK - St Austell Community Kitchen

A Charitable Incorporated Organisation

Charity No. 1145449

Company No. 07875786

Trustees' Report and Unaudited Accounts

31 December 2022

Cornwall Community Accountancy Service
The Elms,
61 Green Lane
Redruth
Cornwall
TR15 1LS

**STAK - St Austell Community
Kitchen
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**STAK - St Austell Community
Kitchen
TRUSTEES ANNUAL
REPORT**

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 07875786

Charity No. 1145449

Principal Office

8 High Cross Street
St. Austell
Cornwall
PL25 4AB

Registered Office

8 High Cross Street
St. Austell
Cornwall
PL25 4AB

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

A Palmer - Director and Finance
Officer

B Palmer - Director & Chair

C Williams

C Woodman - Director and Secretary

D Delera

F Owen (Resigned 24 June 2022)

G Bulled

L Parker

M Gilbert

P Bishop - Vice Chair

Key Management Personnel

Manager David Delera

Accountants

Cornwall Community Accountancy Service
The Elms, 61 Green Lane
Redruth
Cornwall
TR15 1LS

Bankers

Lloyds Bank PLC
White River Place
St. Austell
PL25 5AZ

**STAK - St Austell Community
Kitchen
TRUSTEES ANNUAL
REPORT**

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 December 2022.

OBJECTIVES AND ACTIVITIES

STAK has continued to provide support for all who need it. We have continued to work with people experiencing homelessness, social isolation and food poverty.

Who we are

St Austell Community Kitchen (STAK) is a registered charity limited by guarantee and has been running for over 30 years. First starting as a Soup Kitchen at the Baptist Church in 1988, was then registered as an unincorporated Charity in March 1993 and as an incorporated Charity registered in January 2012. STAK provides a safe and welcoming environment for the vulnerable, needy and homeless within the community. STAK operates out of a leased unit in central St. Austell, within close proximity to the bus and railway station. STAK abides by its articles of associations.

- Within the articles, STAK has two objects:- The prevention or relief of poverty in Cornwall by providing or assisting in the provision of nutritious food, drink and clothing for those in need and by providing education, training and such other support to relieve poverty as the Trustees may determine.
- Such charitable purposes for the public benefit as are exclusively charitable according to the laws of England and Wales as the Trustees may from time to time determine.

Our mission statement still holds true for us as we endeavour to support the local community and our dedicated volunteers and staff.

Mission Statement

‘To raise awareness of, and provide support and services to, the vulnerable, needy and homeless within our community, and to offer them the space and safety to engage with the community at large, improve their lives and maintain independence.’

Public Benefit Statement

In line with the guidance provided by the Charity Commission, STAK is required to demonstrate that our aims are to the “public benefit”. The Trustees confirm that all of our clients, volunteers and the wider community benefit from a combination of one or more of the following purposes:

- the prevention or relief of poverty
- the advancement of education
- the advancement of health or the saving of lives
- the advancement of citizenship or community development through the relief of those in need by reason of youth, age, ill health, disability, financial hardship or other disadvantages.

**STAK - St Austell Community
Kitchen
TRUSTEES ANNUAL
REPORT**

What we do

STAK respects the individuality and humanity of all who pass through its doors, helping those less fortunate, or who ask for help, by encouraging and supporting people to improve their lives.

The main beneficiaries of STAK are the vulnerable, needy and homeless of our community. The needs and requirements of the client and volunteer base are many, but include physical and mental health issues, as well as social and financial exclusion.

STAK welcomes the opportunity to link up with other agencies and to work in partnership to meet the needs of our client group.

Our Clients and Their Issues

The people who access STAK come from a variety of backgrounds, however all are 'vulnerable, needy or homeless'. They are more often than not people who are facing challenging times and have complex problems. Client issues include:

- single homeless people
- people who are in debt
- ex-military, who are struggling to adjust after military service
- people who are in danger of becoming homeless
- people with substance dependency issues – drugs and alcohol
- people with physical and/or mental health issues
- people who are isolated and unable to integrate with the community
- people who are illiterate or struggle with reading and writing

We continue as a charity to operate from leased premises at 8 High Cross Street in St Austell. Although space continues to be an issue, the charity's trustees previously made a conscious decision not to seek larger premises until core funding for the charity could be secured, which has to be regarded as our immediate priority, whilst not losing sight of our aspirations to seek larger premises should future funding support that ambition.

ACHIEVEMENTS AND PERFORMANCE

In 2022 Covid restrictions were eased and then lifted entirely. Unfortunately this did not result in a return to our pre-Covid levels of attendance in the café. In common with much of the service sector there continued to be an apparent 'nervousness' about congregating in public. Also our 'reserve' of volunteers simply vanished - again this appears to be a general problem.

However, we continued to be very busy with supplying 'takeaways' to local hotels, funded by Cornwall Council Housing. The new flooring was eventually installed and proved to be both attractive and durable - so far!

Sadly our long service Project Manager, Mike Mellow, resigned in October, for family reasons. After a process of advertising the vacancy and application review Mr David Delera was appointed as Project Manager, initially on a 3 month contract.

**STAK - St Austell Community
Kitchen
TRUSTEES ANNUAL
REPORT**

Support for STAK

Although, financially, times have been hard for people, we have continued to be well supported by individuals and local businesses. The trustees, staff and volunteers have worked hard to ensure STAK's well-established reputation is maintained.

STAK would not be able to operate without the hard work and dedication of all our volunteers, as well as the very generous donations from the wider community, particularly local business. Food donations, particularly from local supermarkets, have played a very significant role in keeping our running costs down. The Trustees would also like to thank the small but dedicated staff team who constantly go above and beyond. Our great appreciation and heartfelt 'thank you' to everyone who has contributed to the work of STAK in 2022.

Debt Advice+

This service had to be discontinued - a decision taken with some reluctance. Due to the lack of a private room in STAK the service could only be provided 'after hours' when the café was closed. This could be rather problematic for both advisers and clients. The cost of registration, licensing and approved training was an increasing drain on our finances.

The final factor in the decision was the fact that other local agencies had started to provide this service, so the needs of potential clients were still being covered.

FINANCIAL REVIEW

STAK has a surplus for the year of £37,399 (2021 £20,282). The reserves carried forward are £120,223 (2021 £82,824) of which unrestricted funds are £110,552 (2021 £72,042).

Reserves Policy

The trustees believe that unrestricted reserves of three months' worth of operating costs is prudent to ensure the charity can meet its obligations should anything untoward happen that requires closure of operations. Based on the 2022 year this should be at least £15,593 (2021 £14,042). The current balance of £110,552 is well in excess of this.

**STAK - St Austell Community
Kitchen
TRUSTEES ANNUAL
REPORT**

PLANS FOR FUTURE PERIODS

The Board of Trustees are committed to growing the number of services offered by the charity.

For 2023 the Trustees agreed, in consultation with volunteers, the following objectives for the charity:-

1. In the long term to pursue the aim of obtaining access to larger premises should funding be realistically achievable.
2. Promote the charity at a local and countywide level, to share the work STAK does and to network with likeminded organisations and businesses.
3. Continue to develop the charity's volunteer programme by providing ongoing support, training and opportunities.
4. Develop the services STAK offers by sourcing additional space and exploring outreach services.
5. Improve the governance of the charity through training and ongoing evaluation against the Charity Commission's six hallmarks of an effective charity.
5. Extend the range of courses offered to clients and volunteers based on their needs and wants, and the availability of funding.
6. Recruit additional volunteers (and suitable Trustees) as a matter of urgency.

The Board of Trustees will work with the Project Manager to achieve these six aims.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity, known as STAK (St. Austell Community Kitchen) is managed by a board of Trustees who are appointed at the Annual General Meeting or invited by consensus of the board as and when the need arises to a maximum of 12. The charity is governed by the Articles of Association which were last reviewed in January 2012.

The charity's Independent Examiner, Debbie Risborough, from Cornwall Community Accountancy Service, also provides advice on compliance issues such as HMRC, Companies House and Charity Commission requirements.

The day-to-day operations of STAK are now overseen by a part time Project Manager and a part time Assistant Project Manager. The Project Manager reports to the Board of Trustees. Both bring their knowledge and skills to their posts and work well together.

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

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board



B Palmer - Director & Chair

Trustee

30 June 2023

**STAK - St Austell Community
Kitchen
INDEPENDENT EXAMINERS
REPORT**

Independent Examiner's Report to the trustees of STAK - St Austell Community Kitchen

I report to the charity trustees on my examination of the accounts of STAK - St Austell Community Kitchen for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under section 396 of the 2006 Act 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; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS 102).

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.



Debbie Risborough
Association of Chartered Certified Accountants
Cornwall Community Accountancy Service
The Elms, 61 Green Lane
Redruth
Cornwall

TR15 1LS
30 June 2023

**STAK - St Austell Community
Kitchen
STATEMENT OF
FINANCIAL ACTIVITIES**

for the year ended 31 December 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:					
Donations and legacies	4	14,373	200	14,573	23,350
Charitable activities	5	59,781	25,200	84,981	52,986
Investments	6	156	-	156	30
Other	7	61	-	61	83
Total		74,371	25,400	99,771	76,449
Expenditure on:					
Charitable activities	8	35,861	26,511	62,372	56,167
Total		35,861	26,511	62,372	56,167
Net gains on investments		-	-	-	-
Net income	9	38,510	(1,111)	37,399	20,282
Net income before other gains/(losses)		38,510	(1,111)	37,399	20,282
Other gains and losses:					
Net movement in funds		38,510	(1,111)	37,399	20,282
Reconciliation of funds:					
Total funds brought forward		72,042	10,782	82,824	62,542
Total funds carried forward		110,552	9,671	120,223	82,824

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

STAK - St Austell Community

Kitchen

BALANCE SHEET

at

31 December 2022

Company No. 07875786

Notes

2022

2021

£

£

Fixed assets

Tangible assets

11

72

210

72

210

Current assets

Stocks

12

925

4,425

Debtors

13

153

1,774

Cash at bank and in hand

119,669

77,695

120,747

83,894

Creditors: Amount falling due within one year

14

(596)

(1,280)

Net current assets

120,151

82,614

Total assets less current liabilities

120,223

82,824

Net assets excluding pension asset or liability

120,223

82,824

Total net assets

120,223

82,824

The funds of the charity**Restricted funds**

15

Restricted income funds

9,671

10,782

9,671

10,782

Unrestricted funds

15

General funds

109,828

71,533

Designated funds

724

509

110,552

72,042

Reserves

15

Total funds

120,223

82,824

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 December 2022 the company was entitled to exemption under section 477 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 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 28 June 2023

And signed on its behalf by:



A Palmer - Director and Finance Officer

Trustee

30 June 2023

**STAK - St Austell Community
Kitchen
NOTES TO THE ACCOUNTS**

for the year ended 31 December 2022

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

The charity constitutes a public benefit entity as defined by FRS102.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

**STAK - St Austell Community
Kitchen
NOTES TO THE ACCOUNTS**

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

**STAK - St Austell Community
Kitchen**

NOTES TO THE ACCOUNTS

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Office Equipment	25% Straight Line
------------------	-------------------

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Intangible fixed assets and amortisation

Intangible fixed assets (including purchased goodwill, patents and trademarks) are carried at cost less accumulated amortisation and impairment losses.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

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

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

**STAK - St Austell Community
Kitchen
NOTES TO THE ACCOUNTS**

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Statement of cash flows

The charity is exempt from preparing a statement of cash flows on the grounds that it is a small charity

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The members of the charity are the trustees named on page 2.

**STAK - St Austell Community
Kitchen**

NOTES TO THE ACCOUNTS

3 Statement of Financial Activities - prior year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Income and endowments from:			
Donations and legacies	22,621	729	23,350
Charitable activities	37,117	15,869	52,986
Investments	30	-	30
Other	83	-	83
Total	<u>59,851</u>	<u>16,598</u>	<u>76,449</u>
Expenditure on:			
Charitable activities	30,595	25,572	56,167
Total	<u>30,595</u>	<u>25,572</u>	<u>56,167</u>
Net income	<u>29,256</u>	<u>(8,974)</u>	<u>20,282</u>
Net income before other gains/(losses)	<u>29,256</u>	<u>(8,974)</u>	<u>20,282</u>
Other gains and losses:			
Net movement in funds	<u>29,256</u>	<u>(8,974)</u>	<u>20,282</u>
Reconciliation of funds:			
Total funds brought forward	42,786	19,756	62,542
Total funds carried forward	<u><u>72,042</u></u>	<u><u>10,782</u></u>	<u><u>82,824</u></u>

4 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
Appeals & Donations	4,873	200	5,073	7,658
Gift Aid Tax Reclaimed	163	-	163	218
Gifts in Kind - Donated Goods	9,337	-	9,337	15,474
	<u><u>14,373</u></u>	<u><u>200</u></u>	<u><u>14,573</u></u>	<u><u>23,350</u></u>

**STAK - St Austell Community
Kitchen
NOTES TO THE ACCOUNTS**

5 Income from charitable activities

	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
Grant Income				
Argon Jurgens Charitable Trust	-	-	-	3,000
ASDA - Christmas Grant	-	-	-	600
Cornwall Council	-	-	-	8,000
Cornwall Community Fund	500	15,000	15,500	11,080
Government Grants	-	-	-	11,909
Charities Aid Foundation	-	-	-	2,000
Gover Community Larder	-	-	-	977
National Lottery Fund	-	10,000	10,000	-
Co-Op Local Community Fund	3,142	-	3,142	-
Other Grants	734	200	934	-
Primary Purpose Trading				
Income from Meals	55,405	-	55,405	15,420
	<u>59,781</u>	<u>25,200</u>	<u>84,981</u>	<u>52,986</u>

6 Income from investments

	Unrestricted	Total 2022	Total 2021
	£	£	£
Interest on cash deposits	156	156	30
	<u>156</u>	<u>156</u>	<u>30</u>

7 Other income

	Unrestricted	Total 2022	Total 2021
	£	£	£
Other Income	61	61	83
	<u>61</u>	<u>61</u>	<u>83</u>

**STAK - St Austell Community
Kitchen**

NOTES TO THE ACCOUNTS

8 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
<i>Direct expenditure on charitable activities</i>				
Food	14,791	-	14,791	16,282
Christmas Events	98	-	98	26
Delivery Charges	2,139	-	2,139	333
Waste Disposal	2,294	-	2,294	1,382
Crisis Fund Loans & Donations	291	5,087	5,378	1,289
Gover Valley Larder	-	-	-	977
<i>Support Costs</i>				
Wages	2,803	20,000	22,803	21,521
Pensions	205	-	205	452
Staff training	24	-	24	12
Travel and subsistence	162	-	162	27
Rent & rates	6,304	-	6,304	5,390
Light, heat and power	1,446	-	1,446	1,248
Insurance	668	387	1,055	926
Repairs & renewals	2,231	180	2,411	3,268
Telephone and fax	764	-	764	728
Licences	-	-	-	20
Printing, postage and stationary	144	9	153	24
Equipment Hire	282	30	312	312
sundry expenses	100	-	100	67
Marketing and promotion	65	-	65	65
Legal and professional fees	-	645	645	595
Depreciation	0	138	138	197
<i>Governance costs</i>				
Accountancy fees	455	-	455	396
Independent examination of the charity's accounts	595	-	595	595
Legal Fees	-	35	35	35
	<u>35,861</u>	<u>26,511</u>	<u>62,372</u>	<u>56,167</u>

9 Net income before transfers

	2022	2021
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	138	197

**STAK - St Austell Community
Kitchen
NOTES TO THE ACCOUNTS**

10 Staff costs	2022	2021
	£	£
Salaries and wages	22,803	21,521
Pension costs	205	452
	<u>23,008</u>	<u>21,973</u>

No employee received emoluments in excess of £60,000.

All paid employees are considered to be key management personnel.

The average monthly number of full time equivalent employees during the year was as follows:

	2022 Number	2021 Number
Food Management - FTE	1	1
Food Management - per person	<u>2</u>	<u>2</u>

11 Tangible fixed assets

	Office Equipment £	Total £
Cost or revaluation		
At 1 January 2022	1,371	1,371
At 31 December 2022	<u>1,371</u>	<u>1,371</u>
Depreciation and impairment		
At 1 January 2022	1,161	1,161
Depreciation charge for the year	138	138
At 31 December 2022	<u>1,299</u>	<u>1,299</u>
Net book values		
At 31 December 2022	<u>72</u>	<u>72</u>
At 31 December 2021	<u>210</u>	<u>210</u>

12 Stocks

	2022 £	2021 £
Raw materials and consumables	925	4,425
	<u>925</u>	<u>4,425</u>

13 Debtors

	2022 £	2021 £
Other debtors	153	179
Prepayments and accrued income	-	1,595
	<u>153</u>	<u>1,774</u>

**STAK - St Austell Community
Kitchen
NOTES TO THE ACCOUNTS**

14 Creditors:

amounts falling due within one year

	2022	2021
	£	£
Other creditors	-	88
Accruals and deferred income	596	1,192
	<u>596</u>	<u>1,280</u>

15 Movement in funds

	At 1 January 2022	Incoming resources (including other gains/losses)	Resources expended	At 31 December 2022
	£	£	£	£
Restricted funds:				
Restricted income funds:				
Specified Equipment & Resources	220	200	(348)	72
STAK Plus	1,696	-	(1,076)	620
Cold Weather	-	5,200	(5,087)	113
STAK Training	304	-	-	304
Salaries (CCF)	6,667	20,000	(20,000)	6,667
DEFRA Emergency Fund	1,895	-	-	1,895
<i>Total</i>	<u>10,782</u>	<u>25,400</u>	<u>(26,511)</u>	<u>9,671</u>
Unrestricted funds:				
General funds	71,533	73,865	(35,570)	109,828
Designated funds:				
Designated Crisis Fund	509	506	(291)	724
<i>Total</i>	<u>509</u>	<u>506</u>	<u>(291)</u>	<u>724</u>
Revaluation Reserves:				
Total funds	<u>82,824</u>	<u>99,771</u>	<u>(62,372)</u>	<u>120,223</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Specified Equipment &
Resources

STAK Plus

Cold Weather

STAK Training

Salaries (CCF)

DEFRA Emergency Fund

Designated funds:

Designated Crisis Fund

**STAK - St Austell Community
Kitchen**

NOTES TO THE ACCOUNTS

16 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed assets	-	72	72
Net current assets	110,552	9,599	120,151
	<u>110,552</u>	<u>9,671</u>	<u>120,223</u>

17 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company. The charity is controlled by the trustees as a whole. A number of trustees are also appointed as directors of the company and have delegate authority to manage the affairs of the organisation in that respect. The directors are identified on page 2.

Accounts

STAK - St Austell Community Kitchen

A company limited by guarantee.

Charity No. 1145449

Company No. 07875786

Trustees' Report and Unaudited Accounts

31 December 2021

Cornwall Community Accountancy Service
The Elms,
61 Green Lane
Redruth
Cornwall
TR15 1LS

**STAK - St Austell Community
Kitchen
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Statement of Financial Activities	9
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**STAK - St Austell Community
Kitchen
TRUSTEES ANNUAL
REPORT**

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 07875786

Charity No. 1145449

Principal Office

8 High Cross Street
St. Austell
Cornwall
PL25 4AB

Registered Office

8 High Cross Street
St. Austell
Cornwall
PL25 4AB

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

A Palmer - Director and Finance Officer
B Palmer - Director
C Williams
C Woodman - Director and Secretary
D Delera
F Owen - Chair
G Bulled
L Parker
M Gilbert
P Bishop - Vice Chair

Key Management Personnel

Manager M Mellow

Accountants

Cornwall Community Accountancy
Service
The Elms, 61 Green Lane
Redruth
Cornwall
TR15 1LS

Bankers

Lloyds Bank PLC
White River Place
St. Austell
PL25 5AZ

**STAK - St Austell Community
Kitchen
TRUSTEES ANNUAL
REPORT**

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 December 2021.

OBJECTIVES AND ACTIVITIES

Who we are

St Austell Community Kitchen (STAK) is a registered charity limited by guarantee and has been running for over 30 years. First starting as a Soup Kitchen at the Baptist Church in 1988, was then registered as an unincorporated Charity in March 1993 and as an incorporated Charity registered in January 2012. STAK provides a safe and welcoming environment for the vulnerable, needy and homeless within the community. STAK operates out of a leased unit in central St. Austell, within close proximity to the bus and railway station. STAK abides by its articles of associations.

- Within the articles, STAK has two objects:- The prevention or relief of poverty in Cornwall by providing or assisting in the provision of nutritious food, drink and clothing for those in need and by providing education, training and such other support to relieve poverty as the Trustees may determine.
- Such charitable purposes for the public benefit as are exclusively charitable according to the laws of England and Wales as the Trustees may from time to time determine.

Our mission statement still holds true for us as we endeavour to support the local community and our dedicated volunteers and staff.

Mission Statement

'To raise awareness of, and provide support and services to, the vulnerable, needy and homeless within our community, and to offer them the space and safety to engage with the community at large, improve their lives and maintain independence.'

Public Benefit Statement

In line with the guidance provided by the Charity Commission, STAK is required to demonstrate that our aims are to the "public benefit". The Trustees confirm that all of our clients, volunteers and the wider community benefit from a combination of one or more of the following purposes:

- the prevention or relief of poverty
- the advancement of education
- the advancement of health or the saving of lives
- the advancement of citizenship or community development through the relief of those in need by reason of youth, age, ill health, disability, financial hardship or other disadvantages.

**STAK - St Austell Community
Kitchen
TRUSTEES ANNUAL
REPORT**

What we do

STAK respects the individuality and humanity of all who pass through its doors, helping those less fortunate, or who ask for help, by encouraging and supporting people to improve their lives.

The main beneficiaries of STAK are the vulnerable, needy and homeless of our community. The needs and requirements of the client and volunteer base are many, but include physical and mental health issues, as well as social and financial exclusion.

STAK welcomes the opportunity to link up with other agencies and to work in partnership to meet the needs of our client group.

Our Clients and Their Issues

The people who access STAK come from a variety of backgrounds, however all are 'vulnerable, needy or homeless'. They are more often than not people who are facing challenging times and have complex problems. Client issues include:

- single homeless people
- people who are in debt
- ex-military, who are struggling to adjust after military service
- people who are in danger of becoming homeless
- people with substance dependency issues – drugs and alcohol
- people with physical and/or mental health issues
- people who are isolated and unable to integrate with the community
- people who are illiterate or struggle with reading and writing

We continue as a charity to operate from leased premises at 8 High Cross Street in St Austell. Although space continues to be an issue, the charity's trustees previously made a conscious decision not to seek larger premises until core funding for the charity could be secured, which has to be regarded as our immediate priority, whilst not losing sight of our aspirations to seek larger premises should future funding support that ambition.

ACHIEVEMENTS AND PERFORMANCE

2021 has been another strange year. The COVID19 Pandemic has forced us to close at times, to reopen on different terms, provide take-aways, limit numbers who can use the café, test for COVID19 regularly and to furlough staff. Working during the pandemic has forced us to deliver our services differently over the 2021 period. Our finances have improved during the year through successful bids for grants. Highlights include:

- Volunteer recruitment has been on hold and only eight volunteers are involved with STAK on a regular basis. All of STAK's 24 volunteers have said they expect to return, some in July and some in October.
- Fundraising – this has been, like 2020, an exceptionally positive year in successful grants achieved and received. STAK's finances have never been in such a healthy position. The Cornwall Community Foundation grant of £30k over three years has been a game changer.
- A delivery service was introduced for the Christmas and New Year period in 2020 and continued through 2021. This was warmly welcomed as part of a Council commissioned service to people placed in temporary accommodation.
- Supermarket collections continue with a focus on not picking up more food than needed to try to keep the premises as clear as possible.
- Training - started work with ACCESS training and we currently have two trainees and their supervisors both attending STAK once a week.
- A lot of effort has been expended in keeping the café spick, span and welcoming. New flooring has been sourced.

**STAK - St Austell Community
Kitchen
TRUSTEES ANNUAL
REPORT**

Support for STAK

Financially, times have been incredibly hard for people during the pandemic, a number of services have been introduced because of having to deliver services differently and some of those will continue because of their success e.g. online Foodbank vouchers and debt & benefits advice. The trustees, staff and volunteers have worked hard to ensure STAK's well-established reputation is maintained.

STAK would not be able to operate without the hard work and dedication of all our volunteers, as well as the very generous donations from the wider community, particularly local business. Food donations, particularly from local supermarkets, have played a very significant role in keeping our running costs down. The Trustees would also like to thank the small but dedicated staff team who constantly go above and beyond. Our great appreciation and heartfelt 'thank you' to everyone who has contributed to the work of STAK in 2021.

Debt Advice+

The Debt Advice Centre continues to support clients, albeit currently fewer than we have had in previous years, through the volunteers who are all trained to provide information, advice and guidance; all volunteers have attended accredited training. Our debt advisors have worked closely with clients to engage with creditors and take control of their situations. Most of our clients we have worked with now have a clear plan and manageable payments in place. More time is also being spent helping people to negotiate the benefits system. Foodbank vouchers are now able to be given out online. STAK is the largest referrer locally for the Foodbank.

FINANCIAL REVIEW

STAK has a surplus for the year of £20,284 (2020 £25,410). The reserves carried forward are £82,826 (2020 £62,542) of which unrestricted funds are £72,044 (2020 £42,786). STAK received two grants on behalf of the Gover Valley Larder. Whilst the individual grants received are not specifically shown within the accounts the full donation to the Gover Valley Larder of £977 is shown in Note 8 to the accounts together with a summary in Note 15.

Reserves Policy

The trustees believe that unrestricted reserves of three months' worth of operating costs is prudent to ensure the charity can meet its obligations should anything untoward happen that requires closure of operations. Based on the 2021 year this should be at least £14,042 (2020 £14,136). The current balance of £72,044 is well in excess of this.

**STAK - St Austell Community
Kitchen
TRUSTEES ANNUAL
REPORT**

PLANS FOR FUTURE PERIODS

The Board of Trustees are committed to growing the number of services offered by the charity.

In 2020, the Trustees agreed, in consultation with volunteers, the following objectives for the charity.

1. In the long term to pursue the aim of obtaining access to larger premises should funding be realistically achievable.
2. Promote the charity at a local and countywide level, to share the work STAK does and to network with likeminded organisations and businesses.
3. Continue to develop the charity's volunteer programme by providing ongoing support, training, opportunities, and the provision of Time Credits to volunteers.
4. Develop the services STAK offers by sourcing additional space and exploring outreach services.
5. Improve the governance of the charity through training and ongoing evaluation against the Charity Commission's six hallmarks of an effective charity.
6. Extend the range of courses offered to clients and volunteers based on their needs and wants, and the availability of funding.
7. Extending training for Primary Care including Dentistry visits.
8. Recruit additional volunteers (and suitable Trustees) as a matter of urgency.

The Board of Trustees will work with the Project Manager to achieve these eight aims.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity, known as STAK (St. Austell Community Kitchen) is managed by a board of Trustees who are appointed at the Annual General Meeting or invited by consensus of the board as and when the need arises to a maximum of 12. The charity is governed by the Articles of Association which were last reviewed in January 2012.

The charity's Independent Examiner, Debbie Risborough, from Cornwall Community Accountancy Service, also provides advice on compliance issues such as HMRC, Companies House and Charity Commission requirements.

The day-to-day operations of STAK are now overseen by a part time Project Manager and a part time Assistant Project Manager. The Project Manager reports to the Board of Trustees. Both bring their knowledge and skills to their posts and work well together.

**STAK - St Austell Community
Kitchen
TRUSTEES ANNUAL
REPORT**

TRUSTEES RESPONSIBILITIES

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

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).



Signed on behalf of the board

F Owen - Chair
Trustee
24 June 2022

**STAK - St Austell Community
Kitchen
INDEPENDENT EXAMINERS
REPORT**

Independent Examiner's Report to the trustees of STAK - St Austell Community Kitchen

I report to the charity trustees on my examination of the accounts of STAK - St Austell Community Kitchen for the year ended 31 December 2021 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under section 396 of the 2006 Act 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; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS 102).

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.



Debbie Risborough
Association of Chartered Certified Accountants
Cornwall Community Accountancy Service
The Elms, 61 Green Lane
Redruth
Cornwall

TR15 1LS
24 June 2022

**STAK - St Austell Community
Kitchen
STATEMENT OF
FINANCIAL ACTIVITIES**

for the year ended 31 December 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:					
Donations and legacies	4	22,623	729	23,352	20,624
Charitable activities	5	37,117	15,869	52,986	61,127
Investments	6	30	-	30	100
Other	7	83	-	83	103
Total		59,853	16,598	76,451	81,954
Expenditure on:					
Charitable activities	8	30,595	25,572	56,167	56,544
Total		30,595	25,572	56,167	56,544
Net gains on investments		-	-	-	-
Net income	9	29,258	(8,974)	20,284	25,410
Net income before other gains/(losses)		29,258	(8,974)	20,284	25,410
Other gains and losses:					
Net movement in funds		29,258	(8,974)	20,284	25,410
Reconciliation of funds:					
Total funds brought forward		42,786	19,756	62,542	37,132
Total funds carried forward		72,044	10,782	82,826	62,542

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

STAK - St Austell Community

Kitchen

BALANCE SHEET

at

31 December 2021

Company No. 07875786

Notes

2021

2020

£

£

Fixed assets

Tangible assets

11

210

407

210

407

Current assets

Stocks

12

4,425

3,108

Debtors

13

1,774

2,963

Cash at bank and in hand

77,695

56,746

83,894

62,817

Creditors: Amount falling due within one year

14

(1,280)

(682)

Net current assets

82,614

62,135

Total assets less current liabilities

82,824

62,542

Net assets excluding pension asset or liability

82,824

62,542

Total net assets

82,824

62,542

The funds of the charity**Restricted funds**

15

Restricted income funds

10,782

19,756

10,782

19,756

Unrestricted funds

15

General funds

71,533

42,088

Designated funds

509

698

72,042

42,786

Reserves

15

Total funds

82,824

62,542

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

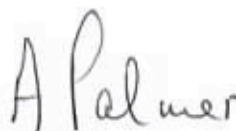
For the year ended 31 December 2021 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 24 June 2022

And signed on its behalf by:



A Palmer - Director and Finance Officer

Trustee

24 June 2022

**STAK - St Austell Community
Kitchen
NOTES TO THE ACCOUNTS**

for the year ended 31 December 2021

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

The charity constitutes a public benefit entity as defined by FRS102.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

**STAK - St Austell Community
Kitchen
NOTES TO THE ACCOUNTS**

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

**STAK - St Austell Community
Kitchen**

NOTES TO THE ACCOUNTS

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Office Equipment 25% Straight Line

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

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

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

**STAK - St Austell Community
Kitchen
NOTES TO THE ACCOUNTS**

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Statement of cash flows

The charity is exempt from preparing a statement of cash flows on the grounds that it is a small charity

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The members of the charity are the trustees named on page 2.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Income and endowments from:			
Donations and legacies	20,624	-	20,624
Charitable activities	17,223	43,904	61,127
Investments	100	-	100
Other	103	-	103
Total	<u>38,050</u>	<u>43,904</u>	<u>81,954</u>
Expenditure on:			
Charitable activities	27,963	28,581	56,544
Total	<u>27,963</u>	<u>28,581</u>	<u>56,544</u>
Net income	<u>10,087</u>	<u>15,323</u>	<u>25,410</u>
Net income before other gains/(losses)	10,087	15,323	25,410
Other gains and losses:			
Net movement in funds	<u>10,087</u>	<u>15,323</u>	<u>25,410</u>
Reconciliation of funds:			
Total funds brought forward	32,699	4,433	37,132
Total funds carried forward	<u><u>42,786</u></u>	<u><u>19,756</u></u>	<u><u>62,542</u></u>

**STAK - St Austell Community
Kitchen
NOTES TO THE ACCOUNTS**

4 Income from donations and legacies

	Unrestricted	Restricted	Total 2021	Total 2020
	£	£	£	£
Appeals & Donations	7,660	-	7,660	10,184
Gift Aid Tax Reclaimed	(511)	729	218	883
Gifts in Kind - Donated Goods	15,474	-	15,474	9,557
	<u>22,623</u>	<u>729</u>	<u>23,352</u>	<u>20,624</u>

5 Income from charitable activities

	Unrestricted	Restricted	Total 2021	Total 2020
	£	£	£	£
Grant Income				
Argon Jurgens Charitable Trust	3,000	-	3,000	-
ASDA - Christmas Grant	600	-	600	-
Cornwall Council	8,000	-	8,000	5,659
Cornwall Community Fund	-	11,080	11,080	17,413
Government Grants	8,097	3,812	11,909	29,666
Charities Aid Foundation	2,000	-	2,000	-
Gover Community Larder	-	977	977	-
Souter Trust	-	-	-	3,000
Other Grants	-	-	-	4,000
Primary Purpose Trading				
Income from Meals	15,420	-	15,420	1,389
	<u>37,117</u>	<u>15,869</u>	<u>52,986</u>	<u>61,127</u>

6 Income from investments

	Unrestricted	Total 2021	Total 2020
	£	£	£
Interest on cash deposits	30	30	100
	<u>30</u>	<u>30</u>	<u>100</u>

7 Other income

	Unrestricted	Total 2021	Total 2020
	£	£	£
Other Income	83	83	103
	<u>83</u>	<u>83</u>	<u>103</u>

**STAK - St Austell Community
Kitchen
NOTES TO THE ACCOUNTS**

8 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2021	Total 2020
	£	£	£	£
<i>Direct expenditure on charitable activities</i>				
Food	16,282	-	16,282	9,755
Christmas Events	26	-	26	185
Delivery Charges	333	-	333	-
Waste Disposal	1,382	-	1,382	1,180
Crisis Fund Loans and Donations	209	1,080	1,289	2,180
Gover Valley Larder	-	977	977	9,895
<i>Support Costs</i>				
Wages	7,709	13,812	21,521	20,892
Pensions	452	-	452	439
Staff training	12	-	12	248
Travel and subsistence	27	-	27	79
Rent & rates	(130)	5,520	5,390	5,969
Light, heat and power	1,122	126	1,248	1,091
Insurance	926	-	926	893
Repairs & renewals	350	2,918	3,268	958
Telephone and fax	728	-	728	517
Licences	20	-	20	20
Printing, postage and stationary	24	-	24	35
Equipment Hire	-	312	312	234
sundry expenses	67	-	67	143
Marketing and promotion	65	-	65	-
Legal and professional fees	-	595	595	595
Depreciation	-	197	197	196
<i>Governance costs</i>				
Accountancy fees	396	-	396	397
Independent examination of the charity's accounts	595	-	595	595
Legal Fees	-	35	35	48
	<u>30,595</u>	<u>25,572</u>	<u>56,167</u>	<u>56,544</u>

9 Net income before transfers

	2021	2020
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	197	196
Independent Examiner's fee	595	595

**STAK - St Austell Community
Kitchen
NOTES TO THE ACCOUNTS**

10 Staff costs

Salaries and wages	21,521	20,892
Pension costs	452	439
	<u>21,973</u>	<u>21,331</u>

No employee received emoluments in excess of £60,000.

All paid employees are considered to be key management personnel.

The average monthly number of full time equivalent employees during the year was as follows:

	2021 Number	2020 Number
Food Management - FTE	1	1
Food Management - per person	2	2
	<u> </u>	<u> </u>

11 Tangible fixed assets

	Office Equipment	Total
	£	£
Cost or revaluation		
At 1 January 2021	1,371	1,371
At 31 December 2021	<u>1,371</u>	<u>1,371</u>
Depreciation and impairment		
At 1 January 2021	964	964
Depreciation charge for the year	197	197
At 31 December 2021	<u>1,161</u>	<u>1,161</u>
Net book values		
At 31 December 2021	<u>210</u>	<u>210</u>
At 31 December 2020	<u>407</u>	<u>407</u>

12 Stocks

	2021 £	2020 £
Raw materials and consumables	4,425	3,108
	<u>4,425</u>	<u>3,108</u>

13 Debtors

	2021 £	2020 £
Other debtors	179	1,371
Prepayments and accrued income	1,595	1,592
	<u>1,774</u>	<u>2,963</u>

**STAK - St Austell Community
Kitchen
NOTES TO THE ACCOUNTS**

14 Creditors:

amounts falling due within one year

	2021	2020
	£	£
Other creditors	88	87
Accruals and deferred income	1,190	595
	<u>1,278</u>	<u>682</u>

**STAK - St Austell Community
Kitchen
NOTES TO THE ACCOUNTS**

15 Movement in funds

	At 1 January 2021	Incoming resources (including other gains/losses) £	Resources expended £	At 31 December 2021 £
Restricted funds:				
Restricted income funds:				
Specified Equipment & Resources	3,044	729	(3,553)	220
STAK Plus	2,326	-	(630)	1,696
Cold Weather	-	1,080	(1,080)	-
Gover Valley Larder	-	977	(977)	-
STAK Training	304	-	-	304
Covid : Staff Furlough	-	3,812	(3,812)	-
Salaries (CCF)	6,667	10,000	(10,000)	6,667
DEFRA Emergency Fund	7,415	-	(5,520)	1,895
<i>Total</i>	<u>19,756</u>	<u>16,598</u>	<u>(25,572)</u>	<u>10,782</u>
Unrestricted funds:				
General funds	42,088	59,833	(30,386)	71,535
Designated funds:				
Designated Crisis Fund	698	20	(209)	509
<i>Total</i>	<u>698</u>	<u>20</u>	<u>(209)</u>	<u>509</u>
Revaluation Reserves:				
Total funds	<u><u>62,542</u></u>	<u><u>76,451</u></u>	<u><u>(56,167)</u></u>	<u><u>82,826</u></u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Specified Equipment &

Resources

STAK Plus

Cold Weather

Gover Valley Larder

STAK Training

Covid : Staff Furlough

Salaries (CCF)

DEFRA Emergency Fund

Designated funds:

Designated Crisis Fund

**STAK - St Austell Community
Kitchen**

NOTES TO THE ACCOUNTS

Analysis of net assets between

16 funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed assets	-	210	210
Net current assets	82,616	-	82,616
	<u>82,616</u>	<u>210</u>	<u>82,826</u>

17 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company. The charity is controlled by the trustees as a whole. A number of trustees are also appointed as directors of the company and have delegate authority to manage the affairs of the organisation in that respect. The directors are identified on page 2.

Accounts

STAK - St Austell Community Kitchen

A company limited by guarantee.

Charity No. 1145449

Company No. 07875786

Trustees' Report and Unaudited Accounts

31 December 2020

Cornwall Community Accountancy Service
The Elms,
61 Green Lane
Redruth
Cornwall
TR15 1LS

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COMPANIES HOUSE

**STAK - St Austell Community
Kitchen
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Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Accounts	11 to 20

**STAK - St Austell Community
Kitchen
TRUSTEES ANNUAL
REPORT**

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 07875786

Charity No. 1145449

Principal Office

8 High Cross Street
St. Austell
Cornwall
PL25 4AB

Registered Office

8 High Cross Street
St. Austell
Cornwall
PL25 4AB

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

A Palmer - Director and Finance
Officer
B Palmer - Director and Vice Chair
C Williams
C Woodman - Director and Secretary
D Delera
F Owen - Chair
G Bulled
L Parker
M Gilbert
P Bishop

Key Management Personnel

Manager

M Mellow

Accountants

Cornwall Community Accountancy Service
The Elms, 61 Green Lane
Redruth
Cornwall
TR15 1LS

Bankers

Lloyds Bank PLC
White River Place
St. Austell
PL25 5AZ

**STAK - St Austell Community
Kitchen
TRUSTEES ANNUAL
REPORT**

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 December 2020.

OBJECTIVES AND ACTIVITIES

STAK has continued to provide support to all who need it. We have continued to work with people experiencing homelessness, social isolation and food poverty.

Who we are

St Austell Community Kitchen (STAK) is a registered charity limited by guarantee and has been running for over 30 years. First starting as a Soup Kitchen at the Baptist Church in 1988, was then registered as an unincorporated Charity in March 1993 and as an incorporated Charity registered in January 2012. STAK provides a safe and welcoming environment for the vulnerable, needy and homeless within the community. STAK operates out of a leased unit in central St. Austell, within close proximity to the bus and railway station. STAK abides by its articles of associations.

- Within the articles, STAK has two objects:- The prevention or relief of poverty in Cornwall by providing or assisting in the provision of nutritious food, drink and clothing for those in need and by providing education, training and such other support to relieve poverty as the Trustees may determine.
- Such charitable purposes for the public benefit as are exclusively charitable according to the laws of England and Wales as the Trustees may from time to time determine.

Our mission statement still holds true for us as we endeavour to support the local community and our dedicated volunteers and staff.

Mission Statement

'To raise awareness of, and provide support and services to, the vulnerable, needy and homeless within our community, and to offer them the space and safety to engage with the community at large, improve their lives and maintain independence.'

Public Benefit Statement

In line with the guidance provided by the Charity Commission, STAK is required to demonstrate that our aims are to the "public benefit". The Trustees confirm that all of our clients, volunteers and the wider community benefit from a combination of one or more of the following purposes:

- the prevention or relief of poverty
- the advancement of education
- the advancement of health or the saving of lives
- the advancement of citizenship or community development through the relief of those in need by reason of youth, age, ill health, disability, financial hardship or other disadvantages.

**STAK - St Austell Community
Kitchen
TRUSTEES ANNUAL
REPORT**

What we do

STAK respects the individuality and humanity of all who pass through its doors, helping those less fortunate, or who ask for help, by encouraging and supporting people to improve their lives.

The main beneficiaries of STAK are the vulnerable, needy and homeless of our community. The needs and requirements of the client and volunteer base are many, but include physical and mental health issues, as well as social and financial exclusion.

STAK welcomes the opportunity to link up with other agencies and to work in partnership to meet the needs of our client group.

Our Clients and Their Issues

The people who access STAK come from a variety of backgrounds, however all are 'vulnerable, needy or homeless'. They are more often than not people who are facing challenging times and have complex problems. Client issues include:

- single homeless people
- people who are in debt
- ex-military, who are struggling to adjust after military service
- people who are in danger of becoming homeless
- people with substance dependency issues – drugs and alcohol
- people with physical and/or mental health issues
- people who are isolated and unable to integrate with the community
- people who are illiterate or struggle with reading and writing

We continue as a charity to operate from leased premises at 8 High Cross Street in St Austell. Although space continues to be an issue, the charity's trustees previously made a conscious decision not to seek larger premises until core funding for the charity could be secured, which has to be regarded as our immediate priority, whilst not losing sight of our aspirations to seek larger premises should future funding support that ambition.

ACHIEVEMENTS AND PERFORMANCE

2020 has been a very strange year. The COVID19 Pandemic has forced us to close at times, to reopen on different terms, provide take aways, limit numbers who can use the cafe, test for COVID19 regularly and to furlough staff. Working during the pandemic has forced us to deliver our services differently over the 2020 period. Our finances have improved during the year through successful bids for grants as well as COVID19 grants. Highlights include:

- Volunteer recruitment has been on hold and only eight volunteers are involved with STAK on a regular basis. All of STAK's 24 volunteers have said they expect to return, some in July and some in October.
- Fundraising – this has been an exceptionally positive year in successful grants achieved and received. STAK's finances have never been in such a healthy position. The Cornwall Community Foundation grant of £30k over three years has been a game changer as well as the COVID19 grants.
- A delivery service was introduced for the Christmas and New Year period which was warmly welcomed. This has also continued as part of a Council commissioned service to people placed in temporary accommodation.
- Supermarket collections continue with a focus on not picking up more food than needed to try and keep the premises as clear as possible.
- Training - started work with ACCESS training and we currently have two trainees and their supervisors both attending STAK once a week.
- A new counter in the cafe, repainting, and a spring clean has been conducted to create a more welcoming space. New flooring is being sought that will still enable the front door to open and close.

**STAK - St Austell Community
Kitchen
TRUSTEES ANNUAL
REPORT**

Support for STAK

Financially, times have been incredibly hard for people during the pandemic, a number of services have been introduced because of having to deliver services differently and some of those will continue because of their success e.g. online Foodbank vouchers and debt & benefits advice. The trustees, staff and volunteers have worked hard to ensure STAK's well-established reputation is maintained.

STAK would not be able to operate without the hard work and dedication of all our volunteers, as well as the very generous donations from the wider community, particularly local business. Food donations, particularly from local supermarkets, have played a very significant role in keeping our running costs down. The Trustees would also like to thank the small but dedicated staff team who constantly go above and beyond. Our great appreciation and heartfelt 'thank you' to everyone who has contributed to the work of STAK in 2020.

Debt Advice+

The Debt Advice Centre continues to support clients, albeit currently fewer than we have had in previous years, through the volunteers who are all trained to provide information, advice and guidance; all volunteers have attended accredited training. Our debt advisors have worked closely with clients to engage with creditors and take control of their situations. Most of our clients we have worked with now have a clear plan and manageable payments in place. More time is also being spent helping people to negotiate the benefits system. Foodbank vouchers are now able to be given out online. STAK is the largest referrer locally for the Foodbank.

FINANCIAL REVIEW

STAK has a surplus for the year of £25,410 (2019 deficit of £4,757). The reserves carried forward are £62,542 (2019 £37,132) of which unrestricted funds are £42,786 (2019 £32,699). STAK received several grants on behalf of the Gover Valley Larder. Whilst the individual grants received are not specifically shown within the accounts the full donation to the Gover Valley Larder of £9,895 is shown in Note 8 to the accounts together with a summary in Note 15.

Reserves Policy

The trustees believe that unrestricted reserves of three months' worth of operating costs is prudent to ensure the charity can meet its obligations should anything untoward happen that requires closure of operations. Based on the 2020 year this should be at least £14,136 (2019 £15,065). The current balance of £42,786 is well in excess of this.

**STAK - St Austell Community
Kitchen
TRUSTEES ANNUAL
REPORT**

PLANS FOR FUTURE PERIODS

The Board of Trustees are committed to growing the number of services offered by the charity.

For 2021, the Trustees agreed, in consultation with volunteers, the following objectives for the charity.

1. In the long term to pursue the aim of obtaining access to larger premises should funding be realistically achievable.
2. Promote the charity at a local and countywide level, to share the work STAK does and to network with likeminded organisations and businesses.
3. Continue to develop the charity's volunteer programme by providing ongoing support, training, opportunities, and the provision of Time Credits to volunteers.
4. Develop the services STAK offers by sourcing additional space and exploring outreach services.
5. Improve the governance of the charity through training and ongoing evaluation against the Charity Commission's six hallmarks of an effective charity.
6. Extend the range of courses offered to clients and volunteers based on their needs and wants, and the availability of funding.
7. Extending training for Primary Care including Dentistry visits.
8. Recruit additional volunteers (and suitable Trustees) as a matter of urgency.

The Board of Trustees will work with the Project Manager to achieve these eight aims.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity, known as STAK (St. Austell Community Kitchen) is managed by a board of Trustees who are appointed at the Annual General Meeting or invited by consensus of the board as and when the need arises to a maximum of 12. The charity is governed by the Articles of Association which were last reviewed in January 2012.

The charity's Independent Examiner, Debbie Risborough, from Cornwall Community Accountancy Service, also provides advice on compliance issues such as HMRC, Companies House and Charity Commission requirements.

The day-to-day operations of STAK are now overseen by a part time Project Manager and a part time Assistant Project Manager. The Project Manager reports to the Board of Trustees. Both bring their knowledge and skills to their posts and work well together.

**STAK - St Austell Community
Kitchen
TRUSTEES ANNUAL
REPORT**

TRUSTEES RESPONSIBILITIES

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

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

A handwritten signature in black ink, appearing to read 'F Owen', is written over a horizontal line.

F Owen - Chair
Trustee
18 June 2021

**STAK - St Austell Community
Kitchen
INDEPENDENT EXAMINERS
REPORT**

Independent Examiner's Report to the trustees of STAK - St Austell Community Kitchen

I report to the charity trustees on my examination of the accounts of STAK - St Austell Community Kitchen for the year ended 31 December 2020 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

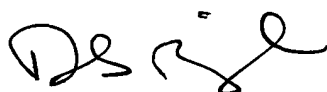
Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under section 396 of the 2006 Act 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; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS 102).

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.



Debbie Risborough
Association of Chartered Certified Accountants
Cornwall Community Accountancy Service
The Elms, 61 Green Lane
Redruth
Cornwall

TR15 ILS
18 June 2021

STAK - St Austell Community

Kitchen

**STATEMENT OF
FINANCIAL ACTIVITIES**

for the year ended 31 December 2020

		Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
	Notes				
Income and endowments from:					
Donations and legacies	4	20,624	-	20,624	29,872
Charitable activities	5	17,223	43,904	61,127	25,136
Investments	6	100	-	100	-
Other	7	103	-	103	494
Total		38,050	43,904	81,954	55,502
Expenditure on:					
Charitable activities	8	27,963	28,581	56,544	60,259
Total		27,963	28,581	56,544	60,259
Net gains on investments		-	-	-	-
Net income/(expenditure)	9	10,087	15,323	25,410	(4,757)
Net income/(expenditure) before other gains/(losses)		10,087	15,323	25,410	(4,757)
Other gains and losses:					
Net movement in funds		10,087	15,323	25,410	(4,757)
Reconciliation of funds:					
Total funds brought forward		32,699	4,433	37,132	41,889
Total funds carried forward		42,786	19,756	62,542	37,132

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

All income and expenditure derive from continuing activities.

**STAK - St Austell Community
Kitchen
BALANCE SHEET**

at **31 December 2020**

Company No. 07875786	Notes	2020 £	2019 £
Fixed assets			
Tangible assets	11	407	314
		<u>407</u>	<u>314</u>
Current assets			
Stocks	12	3,108	2,330
Debtors	13	2,963	3,391
Cash at bank and in hand		56,746	31,692
		<u>62,817</u>	<u>37,413</u>
Creditors: Amount falling due within one year	14	(682)	(595)
Net current assets		62,135	36,818
Total assets less current liabilities		62,542	37,132
Net assets excluding pension asset or liability		<u>62,542</u>	<u>37,132</u>
Total net assets		<u>62,542</u>	<u>37,132</u>
The funds of the charity			
Restricted funds	15		
Restricted income funds		19,756	4,433
		<u>19,756</u>	<u>4,433</u>
Unrestricted funds	15		
General funds		42,088	32,175
Designated funds		698	524
		<u>42,786</u>	<u>32,699</u>
Reserves	15		
Total funds		<u>62,542</u>	<u>37,132</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 December 2020 the company was entitled to exemption under section 477 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 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 18 June 2021

And signed on its behalf by:

A Palmer

A Palmer - Director and Finance Officer

Trustee

18 June 2021

**STAK - St Austell Community
Kitchen
NOTES TO THE ACCOUNTS**

for the year ended 31 December 2020

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

The charity constitutes a public benefit entity as defined by FRS102.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

**STAK - St Austell Community
Kitchen
NOTES TO THE ACCOUNTS**

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

**STAK - St Austell Community
Kitchen
NOTES TO THE ACCOUNTS**

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Office Equipment	25% Straight Line
------------------	-------------------

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

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

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

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Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Statement of cash flows

The charity is exempt from preparing a statement of cash flows on the grounds that it is a small charity

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The members of the charity are the trustees named on page 2.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £
Income and endowments from:			
Donations and legacies	29,688	184	29,872
Charitable activities	14,352	10,784	25,136
Other	494	-	494
Total	<u>44,534</u>	<u>10,968</u>	<u>55,502</u>
Expenditure on:			
Charitable activities	51,393	8,866	60,259
Total	<u>51,393</u>	<u>8,866</u>	<u>60,259</u>
Net income	<u>(6,859)</u>	<u>2,102</u>	<u>(4,757)</u>
Net income before other gains/(losses)	<u>(6,859)</u>	<u>2,102</u>	<u>(4,757)</u>
Other gains and losses:			
Net movement in funds	<u>(6,859)</u>	<u>2,102</u>	<u>(4,757)</u>
Reconciliation of funds:			
Total funds brought forward	39,558	2,331	41,889
Total funds carried forward	<u><u>32,699</u></u>	<u><u>4,433</u></u>	<u><u>37,132</u></u>

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4 Income from donations and legacies

	Unrestricted	Total 2020	Total 2019
	£	£	£
Appeals & Donations	10,184	10,184	8,395
Gift Aid Tax Reclaimed	883	883	642
Gifts in Kind - Donated Goods	9,557	9,557	20,835
	<u>20,624</u>	<u>20,624</u>	<u>29,872</u>

5 Income from charitable activities

	Unrestricted	Restricted	Total 2020	Total 2019
	£	£	£	£
Grant Income				
Impact Fluid Solutions	-	-	-	5,452
ASDA - Christmas Grant	-	-	-	750
Cornwall Council	-	5,659	5,659	-
Cornwall Community Fund	500	16,913	17,413	2,520
Government Grants	11,334	18,332	29,666	2,500
Cornwall Food Foundation	-	-	-	2,230
Co-Op Local Community Fund	-	-	-	3,805
Souter Trust	3,000	-	3,000	-
Eddie George Foundation	-	-	-	1,333
Other Grants	1,000	3,000	4,000	2,150
Primary Purpose Trading				
Income from Meals	1,389	-	1,389	4,396
	<u>17,223</u>	<u>43,904</u>	<u>61,127</u>	<u>25,136</u>

6 Income from investments

	Unrestricted	Total 2020	Total 2019
	£	£	£
Interest on cash deposits	100	100	-
	<u>100</u>	<u>100</u>	<u>-</u>

7 Other income

	Unrestricted	Total 2020	Total 2019
	£	£	£
Sales of Goods Produced by Beneficiaries	-	-	140
Other Income	103	103	354
	<u>103</u>	<u>103</u>	<u>494</u>

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8 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2020	Total 2019
	£	£	£	£
<i>Direct expenditure on charitable activities</i>				
Food	9,390	365	9,755	22,696
Christmas Events	185	-	185	141
Art/Craft Group - Materials	-	-	-	217
Waste Disposal	1,180	-	1,180	1,376
Crisis Fund Loans and Donations	380	1,800	2,180	2,779
Gover Valley Larder	-	9,895	9,895	-
<i>Support Costs</i>				
Wages	12,227	8,665	20,892	20,458
Pensions	439	-	439	436
Staff training	28	220	248	14
Travel and subsistence	79	-	79	-
Rent & rates	449	5,520	5,969	6,021
Light, heat and power	1,091	-	1,091	1,414
Insurance	541	352	893	880
Repairs & renewals	254	704	958	1,009
Telephone and fax	517	-	517	208
Licences	20	-	20	20
Printing, postage and stationery	35	-	35	188
Equipment Hire	-	234	234	312
sundry expenses	143	-	143	179
Marketing and promotion	-	-	-	52
Legal and professional fees	-	595	595	595
Depreciation	-	196	196	125
<i>Governance costs</i>				
Accountancy fees	397	-	397	496
Independent examination of the charity's accounts	595	-	595	595
Legal Fees	13	35	48	48
	<u>27,963</u>	<u>28,581</u>	<u>56,544</u>	<u>60,259</u>

9 Net income/(expenditure) before transfers

	2020	2019
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	196	125

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10 Staff costs

Salaries and wages	20,892	20,458
Pension costs	439	436
	<u>21,331</u>	<u>20,894</u>

No employee received emoluments in excess of £60,000.

All paid employees are considered to be key management personnel.

The average monthly number of full time equivalent employees during the year was as follows:

	2020 Number	2019 Number
Food Management - FTE	1	1
Food Management - per person	<u>2</u>	<u>2</u>

11 Tangible fixed assets

	Office Equipment £	Total £
Cost or revaluation		
At 1 January 2020	1,082	1,082
Additions	289	289
At 31 December 2020	<u>1,371</u>	<u>1,371</u>
Depreciation and impairment		
At 1 January 2020	768	768
Depreciation charge for the year	196	196
At 31 December 2020	<u>964</u>	<u>964</u>
Net book values		
At 31 December 2020	<u>407</u>	<u>407</u>
At 31 December 2019	<u>314</u>	<u>314</u>

12 Stocks

	2020 £	2019 £
Raw materials and consumables	3,108	2,330
	<u>3,108</u>	<u>2,330</u>

13 Debtors

	2020 £	2019 £
Other debtors	1,371	2,520
Prepayments and accrued income	1,592	871
	<u>2,963</u>	<u>3,391</u>

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14 Creditors:

amounts falling due within one year

	2020	2019
	£	£
Other creditors	87	-
Accruals and deferred income	595	595
	<u>682</u>	<u>595</u>

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15 Movement in funds

	At 1 January 2020	Incoming resources (including other gains/losses) £	Resources expended £	At 31 December 2020 £
Restricted funds:				
Restricted income funds:				
Specified Equipment & Resources	601	3,877	(1,434)	3,044
STAK Plus	3,528	-	(1,202)	2,326
Cold Weather	-	1,800	(1,800)	-
Gover Valley Larder	-	9,895	(9,895)	-
STAK Training	304	-	-	304
Covid : Staff Furlough	-	5,332	(5,332)	-
Salaries (CCF)	-	10,000	(3,333)	6,667
DEFRA Emergency Fund	-	13,000	(5,585)	7,415
<i>Total</i>	<u>4,433</u>	<u>43,904</u>	<u>(28,581)</u>	<u>19,756</u>
Unrestricted funds:				
General funds	32,175	37,520	(27,607)	42,088
Designated funds:				
Designated Crisis Fund	524	530	(356)	698
<i>Total</i>	<u>524</u>	<u>530</u>	<u>(356)</u>	<u>698</u>
Revaluation Reserves:				
Total funds	<u><u>37,132</u></u>	<u><u>81,954</u></u>	<u><u>(56,544)</u></u>	<u><u>62,542</u></u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Specified Equipment & Resources

STAK Plus

Cold Weather

Gover Valley Larder

STAK Training

Covid : Staff Furlough

Salaries (CCF)

DEFRA Emergency Fund

Designated funds:

Designated Crisis Fund

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NOTES TO THE ACCOUNTS

16 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed assets	-	407	407
Net current assets	42,786	19,349	62,135
	<u>42,786</u>	<u>19,756</u>	<u>62,542</u>

17 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company. The charity is controlled by the trustees as a whole. A number of trustees are also appointed as directors of the company and have delegate authority to manage the affairs of the organisation in that respect. The directors are identified on page 2.