

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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**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
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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.

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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.

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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.

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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.

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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
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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
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BALANCE SHEET**

at **31 December 2021**

Company No. 07875786	Notes	2021	2020
		£	£
Fixed assets			
Tangible assets	11	210	407
		<u>210</u>	<u>407</u>
Current assets			
Stocks	12	4,425	3,108
Debtors	13	1,774	2,963
Cash at bank and in hand		77,695	56,746
		<u>83,894</u>	<u>62,817</u>
Creditors: Amount falling due within one year	14	(1,280)	(682)
Net current assets		<u>82,614</u>	<u>62,135</u>
Total assets less current liabilities		<u>82,824</u>	<u>62,542</u>
Net assets excluding pension asset or liability		<u>82,824</u>	<u>62,542</u>
Total net assets		<u>82,824</u>	<u>62,542</u>
The funds of the charity			
Restricted funds	15		
Restricted income funds		10,782	19,756
		<u>10,782</u>	<u>19,756</u>
Unrestricted funds	15		
General funds		71,533	42,088
Designated funds		509	698
		<u>72,042</u>	<u>42,786</u>
Reserves	15		
Total funds		<u>82,824</u>	<u>62,542</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 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

A Palmer

**STAK - St Austell Community
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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
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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.

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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 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
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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>

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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
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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>

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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.