



**Annual Report and  
Financial Statements**  
For the year ended  
31 March 2024



## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees:**

Ms S Crane (Chair)  
Ms H Krawitz (Vice Chair)  
Ms L Bannister  
Ms Z Braganza  
Mr A Mohammed  
Ms Rozia Hussain  
Ms Sanya Syed

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**Director:**

Mr R Makwana BEM

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**Charity number:**

1151911

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**Charitable Incorporated  
Organisation (CIO) number:**

CE000394

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**Registered office:**

160 Pitfield Way  
Stonebridge  
London  
NW10 0PW

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**Auditor:**

Deitch Cooper LLP  
3 Hobbs House  
Harrowian Business Village  
Bessborough Road  
Harrow  
Middlesex  
HA1 3EX

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**Bankers:**

HSBC  
CAF Bank

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**Website:**

<https://www.sufra-nwlondon.org.uk>



# Sufra



**Annual Report and  
Financial Statements**  
For the year ended  
31 March 2024

**CONTENTS**

Trustees’ report	1–11
Independent auditor’s report	12–14
Statement of financial activities	15
Statement of financial position	16
Statement of cash flows	17
Notes to the financial statements	18–31

# SUFRA NW LONDON – TRUSTEES’ REPORT

For the Year Ended 31 March 2024



The Trustees present their annual report and financial statements for the year ended 31 March 2024. The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the Charity’s constitution, the Charities Act 2011 and ‘Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)’ (effective 1 January 2019).

## Sufra – A definition (pronounced ‘Sof-rah’)

An Arabic word for a table cloth or spread that is laid on the ground for serving a meal to family and friends. The word embodies the spirit of sharing, hospitality and community, which is at the heart of all we do at Sufra NW London.

## Our Vision

A community united to address the causes and consequences of poverty.

## Our Mission

Sufra NW London provides food aid, welfare advice and training to people in crisis, whilst working with the wider community to campaign for an end to poverty.

## Our Objectives and Activities

Sufra NW London is a charity in Northwest London that prevents hunger, fights poverty and builds community. We run a network of food banks, community kitchens, a community shop and café. These act as a gateway for our service users, or guests as we call them, to access more holistic support – including welfare advice, an asylum and refugee support programme, community activities and training, and our award-winning community garden.

We aim to work with our guests to find solutions to their challenges together, supporting them on a journey from crisis to social and financial resilience.

Sufra is based on St. Raphael’s Estate in Stonebridge, Brent, which is among the 10% most deprived areas in England. Poverty in Brent stands at 31%, with 35% child poverty. The economic shocks of COVID-19 and the cost-of-living crisis have deepened poverty and destitution. Families face rising costs of essentials, with many pushed into poverty by sudden crises. Brent’s high rent-to-income ratio (43%) and low average incomes (23% earning below the real living wage) fuel destitution. Temporary accommodation rose by 14%, and rough sleeping is increasing. More asylum seekers are in local hotels, feeling isolated and hopeless, increasing demand for Sufra services.

Sufra supports guests holistically, with integrated advice and community programs operating in some of Brent’s most disadvantaged areas.

## Programmes and Activities

- **Food Aid:** Sufra provides emergency aid (nutritious food, toiletries, baby supplies, and essentials) via 2 food bank sessions operating from two hubs. Referrals come from over 200 partners, including schools, mental health teams, GPs, charities, and local groups. This year, we supported 13,769 unique guests with emergency food aid, through distribution of food parcels, NHS Project parcels, Fresh Meal Delivery Service meals, the Who Is Hussain partnership homeless food drive and a proportion of Community Kitchen guests.



Photo credit Andy Aitchison





# SUFRA NW LONDON – TRUSTEES’ REPORT

For the Year Ended 31 March 2024



Photo credit CitizensUK

- **Community Kitchens:** Our Community Kitchens serve as focal points for food bank users, people facing homelessness and isolation, offering free nutritious meals without the need for referrals. We currently provide five weekly kitchen sessions and two daytime cafe sessions through partnerships with Brent Council, Laurence’s Larder, Ark Elvin Academy and Granville Community Kitchen. This year, we served 23,063 Community Kitchen meals.
- **Community Wellbeing Project:** This year the project has supported 375 members with early intervention and support, going beyond traditional food aid. Members pay £4 weekly for access to a Community Shop, Café, and Kitchen, along with holistic support.
- **OpenARMS Programme:** Our Advice Team supports refugees, asylum seekers, and vulnerable migrants with welfare advice and community

activities like English lessons and coffee mornings. This year, we supported 75 guests and aim to expand activities, including horticultural therapy sessions, funding permitting. The team is now OISC accredited and will be working towards debt advice accreditation soon.

- **Advice Services:** Our advisors address issues that result in guests requiring emergency food aid, such as homelessness, benefit disruptions, and debt. This year, we secured £51,328 of welfare benefits as income for guests and distributed £33,428 through our Emergency Aid Fund. We took on over 685 cases this year, double the amount we had expected.
- **Growing Food in the Community:** St Raphael’s Edible Garden supplies organic fruits and vegetables, serving as a therapeutic oasis. It offers year-round nature-based learning activities and events, benefiting 595 people over a 12-month

period. This year, the garden produced 786 kg of organic produce.

- **Community Engagement:** This program expands and enhances our volunteering programme, whilst formalising the transition from guest to volunteer, offering training and employment skills. Our team of 245 volunteers – many former service users – speak multiple languages to understand guest needs. We aim to provide 25 guests with formal volunteering positions alongside our existing volunteers in the next twelve months.

Sufra is Brent’s Thematic Lead for Food Aid and played a key role in Brent declaring itself a Right to Food Borough. Our wide-ranging partnerships span voluntary sector organisations, schools, statutory services, faith organisations, and local places of worship. We are accredited by Trusted Charity (level 2), Advice Quality Standard (AQS) and the Office for Immigration Services Commissioner (OISC).



# SUFRA NW LONDON – TRUSTEES’ REPORT

For the Year Ended 31 March 2024



## Key Impact Statistics 2023–24

**48,093**

**Total Food Aid recipients**  
(including total household numbers and repeat beneficiaries)

**910kg**

**CO<sub>2</sub> sequestered by St. Raphael’s Edible Garden**

**13,769**

**Unique Food Aid guests**  
(On average, each received food parcels more than 5 times over the year.)

**245**

**Number of active volunteers across all services**  
(not including one-off ‘corporate volunteer day’ groups)

**240,377**

**Total Equivalent Meals distributed**  
(including Food Parcels as Meals, Community Kitchen Meals, and NHS parcels as Meals)

**15,156**

**Hours volunteered** (including corporate volunteer groups)

**23,063**

**Community Kitchen Meals served**

**204**

**Registered referral agencies**

**1,013**

**Number of guests provided with school uniforms and winter coats**

**6**

**Food Bank Hub and Community Shop sessions operational**

**490**

**Number of unique people who benefitted from our Advice Services** (including professional casework and signposting)

**7**

**Community Kitchen and Cafe sessions operational**

**£51,328**

**Additional income gained for guests by our Advice Team** (Mainly in additional or unclaimed benefit payments and grants.)

**375**

**Community Wellbeing Project total members**

**786kg**

**Produce harvested in St. Raphael’s Edible Garden**

**2,840**

**Total grocery shops conducted at the Community Wellbeing Project**

**£8,922**

**Value of produce grown in St. Raphael’s Edible Garden**



# SUFRA NW LONDON – TRUSTEES’ REPORT

For the Year Ended 31 March 2024



Photo credit Ollie Hammick

## Statement of Principles

### 1. We take a holistic approach, based on human rights

**Food aid is essential – but it is not the solution to food poverty.**

Access to nutritious food is a human right and it is the responsibility of governments, not charities, to create the conditions needed to uphold these rights. To enable all people to meet their basic needs and live in dignity, the UK government needs to pursue policies that ensure wealth, power and resources are shared more equally between all people.

**Our approach is holistic and designed to reduce dependency on food aid.**

Our services have developed in response to the underlying needs of our guests. We are committed to providing a range of services and programmes that can help address the root causes of financial crisis and reduce the need for food aid.

**We recognise that there are different approaches to reducing food poverty.**

We embrace a culture of critical reflection on the nature and

effectiveness of our food bank and other services. We are committed to innovation and experimentation with new approaches to meeting our core objectives.

### 2. We are embedded in the local community

**We are a grassroots charity embedded in the local community.**

As we develop and grow, we are committed to remaining responsive to the changing needs of those we serve, representing their voices and engaging them in making the decisions that affect them. We seek always to maintain a close relationship between our guests, volunteers, staff and trustees.

**We are more effective when we collaborate with others.**

We are committed to working in partnership with all our stakeholders – from our supporters and volunteers to voluntary sector organisations, businesses and other food banks in northwest London.

**We serve people of all and no faiths without discrimination.**

Our roots lay in the Muslim community, which provided the

funding and support needed to establish the charity. We continue to work closely with this community as well as a wide range of other faith-based and secular organisations. Our staff, trustees and volunteers are from a multitude of backgrounds (both faith and non-faith based), our values are universal and humanitarian, and we serve everyone in need without discrimination.

### 3. We respect the dignity of our guests and the needs of the planet

**We are committed to upholding and enhancing the dignity of our guests.**

We aim never to turn people away when they are in need. Our emergency aid services provide a gateway to accessing other services designed to empower our guests, improve their wellbeing and reduce their dependency on food aid.

**We value the wellbeing and development of our staff, volunteers and trustees.**

We aim to provide everyone who works at Suфра with opportunities to grow, learn and develop new skills, whilst supporting their mental health and wellbeing.

**We are committed to environmental sustainability.**

We recognise the importance of caring for our environment. We make use of food that would otherwise go to landfill, grow fruit and vegetables without the use of chemical pesticides/fertilisers, and compost our food waste. We also use solar panels to generate energy in our main building and reuse, upcycle and recycle our waste.





# SUFRA NW LONDON – TRUSTEES’ REPORT

For the Year Ended 31 March 2024



## Message from the Chair of the Board of Trustees



**This has been another milestone year for Sufra, as we strengthened our commitment to supporting the Brent community against a background of ongoing economic challenges. Our work provided a vital lifeline for many, with Sufra distributing 9,759 food parcels, facilitating 2,840 shops through our Community Shop, and producing 786 kilos of fresh produce from our gardens. Across our services, we prepared 18,994 meals in our Community Kitchens and dedicated 15,156 volunteer hours to ensuring our community members received the help they needed. Our Advice Team provided crucial support to 490 guests, primarily addressing housing and homelessness concerns.**

This past year, we focused on reducing reliance on our Food Bank and encouraging more sustainable, holistic support systems. As a result, the average number of food parcels per household decreased by 18% compared to the previous year, and 21% of our guests were connected to alternative food aid initiatives, such as our new Community Wellbeing Project. These efforts reflect our commitment to promoting long-term resilience and wellbeing within the Brent community.

With a strengthened team of 23 staff members and the continued support of our volunteers, partners and consultants, we are well-positioned to achieve our strategic vision. Our financial health remains robust; we secured over £1.6 million in income (including donations in kind of food and other items), exceeding our projections by 18%, which has enabled us to maintain operations sustainably and plan for further growth.

As we celebrated Sufra’s 10th anniversary, our focus shifted to consolidating the growth we have stewarded across the organisation in recent years. We have set ambitious targets within our upcoming 2030 strategy to improve access to affordable, healthy food, enhance social and financial resilience, empower citizens through civic engagement, and address the policies contributing to poverty.

A refreshed brand identity that emphasises our holistic approach to fighting poverty and building community, alongside a growing advocacy presence that includes campaigns for asylum seeker bus travel and free school meals, reflect our evolving mission and commitment to meaningful change.

We extend our heartfelt gratitude to our many partners, volunteers, donors, and supporters. Your unwavering commitment and generosity have been instrumental in our success. Thank you for being an essential part of our journey. By working together in the years ahead, we look forward to shaping a more resilient, inclusive, and supportive community.

**Susan Crane**  
Chair, Sufra NW London  
December 2024





# SUFRA NW LONDON – TRUSTEES’ REPORT

For the Year Ended 31 March 2024



## Public Benefit

Under the Charities Act 2011, the trustees confirm that they have complied with the Charity Commission guidance on public benefit to ensure that our activities continue to fulfil our aims and objectives as outlined in our Constitution.

The information given about our objectives provides examples of how our work brings public benefit through our activities and will continue to provide public benefit in line with our objects.

## Achievements and Performance

Sufra’s operations expanded significantly this year in response to growing demand and the piloting of new services – all prompted by the cost-of-living crisis affecting our guests. This growth was supported by a strong income pipeline and grants from new trusts and foundations such as the National Lottery. Consequently, our team size increased, with an average of 20 staff employed monthly.

To support this expansion, we maintain a proactive approach to strategic planning, creating long-term strategies and annual business plans that shape organisational and individual work plans. To ensure sufficient capacity and expertise during our growth, several senior roles were established and filled, including a Deputy Director, a Community Garden Manager, a Finance Manager, an Advice Service Manager, and a Community Engagement Manager to support with volunteer recruitment and retention, as well as guest-led advocacy.

We have also engaged various specialists for development support, including bid-writing expertise (Lesley Hynes Fundraising), pro-bono HR advice, and monitoring, evaluation, and learning facilitation (IVAR).

In our commitment to equality, diversity, inclusion, and accessibility (DEIA), we completed an independent DEIA review and are implementing the recommendations with staff. Additionally, we provided training for managers, staff, and volunteers in areas such as mental health, well-being, and conflict management.

In relation to physical and digital infrastructure, we renovated our main office, added two new confidential advice offices, and are working towards implementing a new CRM database and constructing an eco-cabin in the Community Garden.

### Rebranding Sufra

Together, the initiatives mentioned above are aimed at enhancing Sufra’s development, particularly our efforts to offer more holistic and diversified food aid to better support local individuals facing economic hardship.

In recognition of this development, and in celebration of our 10th anniversary, we rebranded Sufra with a new logo, tagline, and website. Despite the new look, our mission remains unchanged: combating poverty in our community, while addressing both immediate and structural causes of food poverty.

### Community Wellbeing Project

This year, the Community Wellbeing Project transitioned from its pilot phase to becoming a fully established service. The project has achieved considerable success and garnered significant interest

from organisations and local authorities in London and beyond.

Consequently, we introduced a Beyond the Food Bank Toolkit, which details how we initiated the project and offers guidance on replicating the model. The toolkit was presented at a Community of Practice event with over 50 local VSCE organisations and council members participating, aiming to inspire similar projects across the borough.

During its first year, more than 375 households joined the 12-week membership program, completing 2,840 shopping trips at the Community Shop, 3,480 visits to the café, 7,101 visits to the kitchen, and 405 interactions at Advice Drop-Ins and workshops. Baseline data collected at the start of the project showed that only 25% of respondents could afford to buy the food that their household needed. This figure rose to 60% when members were asked again at the end of their memberships. Members also reported having more leisure time and greater confidence in using support services within the borough.

### Advice and OpenArms

Our Welfare Advice Service and OpenARMS Programme assisted over 500 guests to access welfare benefits, this support equated to a value of £51,328 in additional income for guests. We renewed our Advice Quality Standard accreditation, and two advisors gained OISC accreditation to offer immigration advice. Our Conversational English classes ran from September 2023 to February 2024 with 8-10 attendees per session, followed by Coffee Mornings featuring activities like Zumba, calligraphy, and pumpkin painting. 80% of attendees reported reduced stress levels, and 40% felt less isolated.



# SUFRA NW LONDON – TRUSTEES’ REPORT

For the Year Ended 31 March 2024



Photo credit Digital Island

### St. Raphael’s Edible Garden

In 2022, Sufra hosted a special art piece for the Brent Biennial by local artist Sean Roy Parker. Through community consultations, Sean created a glasshouse ‘discovery centre’ using recycled materials, with workshops in writing, foraging, and carpentry. The glasshouse was unveiled at a garden party with Metroland Cultures during the period.

St. Raphael’s Edible Garden was again chosen by HelloFresh and Social Farms & Gardens for their Curr-EAT-ulum Garden Syllabus campaign, featuring low-waste chef Max La Manna. A Brent primary school participated in the campaign’s shoot day.

We hosted several events, including a Summer Garden Party with za’atar flatbreads and market stalls, a Summer Activities Programme with arts and crafts and nutritious lunches, a Winter Fair with festive activities, and a Persian Yalda Night celebration.

### Emergency Support

In the summer, we ran our Annual Uniform Drive, distributing uniform, backpacks, and stationery to over 327 young people across Brent by partnering with our colleagues at Hand on Heart and receiving hundreds of good quality uniform donations. Likewise, in the winter we ran our annual Winter Warmer

Coat Drive, distributing 686 coats to those in need in Brent.

Throughout Christmas week, we gave out over 300 festive hampers, one to each household that collected food parcels that week. On Christmas day, we cooked a sit-down roast dinner for 265 guests with musical performances from our volunteers on the viola and cello, and an appearance from Santa Claus distributing Christmas gift vouchers and presents for families with children.

### Community Engagement and Advocacy

To support our guests, we also targeted some of the policies causing poverty. This became an important element of our

long-term strategy, leading to a funded Community Engagement Programme empowering guests to impact change. Partnering with Citizens UK, we also formed an advocacy group of staff, volunteers, and trustees. Sufra is now part of the campaign for free bus travel for asylum seekers in London. We held sessions with asylum seekers and met the Deputy Mayor for support.

As members of the Free School Meals coalition by No Child Left Behind and the National Education Union, we were pleased that the Mayor of London announced free school meals funding for another year.

### Cash Voucher Pilot

In 2024, we will be collaborating with a team of government-funded researchers (Salient) who have designed a study at Sufra to determine whether food bank guests would prefer supermarket vouchers over traditional food bank parcels. This initiative is part of our strategic effort to explore more effective ways of supporting our guests. The study is expected to commence by autumn, and its findings will guide our approach in possibly transitioning away from the conventional food bank model to more dignified models of support.



Photo credit Digital Island





# SUFRA NW LONDON – TRUSTEES’ REPORT

For the Year Ended 31 March 2024



### Future Plans (2024–25)

The strategic focus for the upcoming year is ‘Consolidating Growth’. Our priorities will include maintaining effective operations and enhancing staff support by improving working conditions. Core initiatives will involve securing a new office space in the garden, increasing storage capacity, refurbishing our offices, and hiring a and expand our fundraising team. Additionally, we are integrating new CRM system to assist various teams and fostering a positive internal culture to promote staff satisfaction and collaboration.

More recently, we have secured a new local authority contract that extends our Community Wellbeing Project to operate five days a week in a dedicated new space. This expansion will enable us to offer more substantial support to local residents while providing additional space and resources for a period of up to five years. This period will also see the completion of our 2030 strategy, the induction of new board members, and the pilot of a shopping voucher scheme to enhance our traditional food bank model.

Outlined below are our strategic priorities as detailed in our Annual Business Plan for 2024–25.

#### 1. Improving access to affordable healthy food and other essentials.

Priority: To trial a cash/voucher distribution model and to evaluate the effectiveness of all three emergency aid approaches (CWP, Food Bank and cash/voucher pilot)

#### 2. Building Social and Financial Resilience

Priority: Improve our advice service and quality standards by updating the advice model and the infrastructure that underpins the service.

#### 3. Growing Food with the Community

Priority: Establish an active steering group of local residents, volunteers and guests who work with management to co-create a comprehensive, community-driven programme of activities for the garden.

#### 4. Empowering Citizens through Civic Engagement

Ensure all volunteers receive comprehensive training, support and opportunities to influence and contribute to our work.

#### 5. Changing the Policies that Cause Poverty

Collect and communicate guest data more effectively, and work closely with guests with lived experience to support them to communicate their stories via a range of mediums in order to raise awareness and call for change.

### Financial Review

This was a crucial year for growth and development at Sufra as we continued to respond to growing demand for our services considering the cost-of-living crisis. Our operational expansion was supported by a significant increase in both income and expenditure.

Total income for the year (both financial income and donations in kind) was £1.676M, which is an increase of 47% from the previous year. The increase was also £326,000 higher than we forecasted in our budget, and reflects the success we had in fundraising, as well as the instigation of several new services – all of which required the employment of new staff and volunteers.

Sufra continued to maintain diverse fundraising streams: 61% of income raised as grants from Trusts, Foundations and Corporates

(51% last year); 20% raised from individual giving (one off and regular donations, plus gift aid – 34% last year); 18% from Donations in Kind (15% last year); and 1% from other sources. These figures reveal the success we have had with trusts and foundations, especially in light of an expanded overall budget, whilst highlighting the need to focus more on individual giving in the year ahead.

Approximately 56% of our income remained unrestricted (62% last year). The unrestricted/restricted split reflects our success with trusts and foundations, and enables Sufra to be responsive to the ever-changing demand for services.

Our expansion also increased expenditure compared to the previous year, yet we ended the year with a healthy (and higher than expected) surplus of £261,061 (approximately half of which is unrestricted). This surplus helped ensure Sufra had sufficient reserves in place for the year ahead as we further expand our team and our services, which inevitably means a larger annual budget for 2024/25. The main contributor to this growth is a new contract awarded by Brent Council valued at around £400,000 a year to deliver an expanded Community Wellbeing Service.

Our two annual appeals during Ramadan and Winter were also more successful than anticipated, demonstrating continued goodwill across our supporter base.

The fundraising strategy for 2024/25 is to further diversify income sources and continue to prioritise large and multi-year grants alongside our two annual digital appeals. We will also expand our fundraising team and implement and implement a CRM system, which will enable us to engage existing supporters more effectively and attract new donors who can support our work in the years ahead.



# SUFRA NW LONDON – TRUSTEES’ REPORT

For the Year Ended 31 March 2024

## Reserves and Designated Funds

Our Reserves Policy stipulates that we will retain free reserves of unrestricted funds equivalent to six months of operating expenditure for the following year. Based on our budget reforecast for 2024/25 (which includes an increase in our operating budget in response to the local authority contract to expand the Community Wellbeing Project), this equates to £733,000.

At year end (2023/24), our unrestricted reserves were slightly higher than this at £866,586. Approximately £50,000 of this surplus was designated to a Development Budget for 2024–25 and included in these financial statements as Designated Funds. Designated Funds are to be spent on planned areas of operational development, focusing on initiatives that generate long term benefits. This includes expenditure on IT infrastructure, building improvements, CRM implementation, and debt accreditation for the advice team, with smaller allocations for staff training and completing the charity’s re-brand.

The board is committed to bringing unrestricted reserves more closely in line with our Reserve Policy by the end of the next financial year (2024–25). As such, the board agreed a small deficit for the 2024–25 Budget, to ensure reserves are more closely aligned to our reserves policy by year end.

## Investment policy

The Trustees take a very prudent view to the investment of surplus funds as these are being retained for furthering the objects of the Charity. Accordingly, funds are placed in the current account with its bankers. However, the Trustees are exploring investment

opportunities for placing funds not immediately required into accounts that will earn better rates of investments.

## Risk Management

The Finance and Risk subcommittee reviewed the charity’s major risks, with continued monitoring by the Board of Trustees. Systems and procedures have been established to mitigate these risks. Internal control risks are reduced through transaction and project authorization policies. Health and safety compliance for staff, volunteers, clients, and visitors is ensured through periodic reviews.

The Charity faces several key risks that could impact its financial stability, operational efficiency, and ability to deliver services to the Brent community:

- **Fraud and Financial Irregularities:** The risk of fraud and financial irregularities could damage the Charity’s reputation, erode donor trust, and lead to significant financial losses. To mitigate this risk, the Charity has implemented robust internal controls, including regular financial audits, comprehensive financial reporting, clear financial policies, staff training, and advanced financial management software.
- **Insufficient Income:** As the Charity grows, it requires increased funding to support expanded services, a larger staff, and higher operational costs. To ensure financial sustainability, the Charity is actively diversifying its income sources by cultivating relationships with corporate partners, securing grants from various trusts and foundations, and successfully executing fundraising campaigns. Additionally, expansion of the fundraising team will further
- strengthen the Charity’s fundraising efforts.
- **Unpredictable Demand for Services:** Ongoing economic and political uncertainties, coupled with rising poverty levels, have led to increased demand for the Charity’s services. To effectively manage this demand, the Charity is revisiting its referral policy to implement reasonable limits, exploring alternative food aid models like Community Shops and food vouchers, and integrating advice services into its food aid programs.
- **Inadequate Insurance:** Insufficient insurance coverage could expose the Charity to significant financial liabilities in case of accidents, property damage, or legal claims. To mitigate this risk, the Charity has engaged a Health and Safety consultant to oversee its health and safety practices, implemented clear protocols for staff and volunteers, and maintains comprehensive insurance coverage.
- **Recruitment and retention of staff and volunteers.** Recruiting and retaining staff and volunteers remained a risk this year. To address this, we implemented a rolling volunteer recruitment program and hired a Community Engagement Manager to oversee a new Community Engagement Program. Additionally, we expanded our staff capacity by reviewing the organisational structure and improving our staff benefits package and EDIA systems to attract and retain talent.
- **Lack of adequate premises.** We lack adequate premises for our services due to the Covid-19 response increasing demand and space pressure. To address this, we renovated our offices, added two consultation rooms,





# SUFRA NW LONDON – TRUSTEES’ REPORT

For the Year Ended 31 March 2024

established new services in separate locations, partnered with nearby organisations for shared space, and are constructing a semi-permanent workspace in St Raphael’s Edible Garden.

By proactively addressing these risks, the Charity aims to strengthen its financial position, enhance operational efficiency, and continue providing essential services to the Brent community.

## Structure, Governance and Management

The Trustees who served during the year and up to the date of signature of the financial statements were:

**Ms Susan Crane**  
(Chair)

**Ms Helena Krawitz**  
(Vice Chair)

**Ms Lucy Bannister**

**Mr Ashraf Mohammed**  
(appointed 31 March 2024)

**Ms Zemira Braganza**  
(appointed 31 March 2024)

**Ms Rozia Hussain**  
(appointed 1 November 2024)

**Ms Sanya Syed**  
(appointed 1 November 2024)

**Ms Jacqueline Carr**  
(deceased October 2023)

**Ms Nirmean Sawi**  
(resigned 29 February 2024)

**Ms A Al-Yassin**  
(resigned 31 March 2024)

**Mr Aaseem Mulji**  
(resigned 31 March 2024)

**Dr Mohammed Asad Abdullah**  
(resigned 24 May 2024)

**Mr Pankaj Shah**  
(resigned 22 August 2024)

**Ms Krystyna Kozniowska**  
(resigned 4 April 2023)



Provisions regarding Trustee appointment, terms of office, re-appointment, and retirement are detailed in the Constitution. Every Trustee must be appointed for a term of three years by a resolution passed at a board meeting of the Charity Trustees. Any person retiring as a Charity Trustee is eligible for reappointment.

The Trustees are responsible for organisational governance and oversight, including strategic direction, organisational policy, oversight of financial and resource management.

## Trustee Recruitment

The Charity makes skills-based appointments to its Board of Trustees with regard to equality and diversity. Opportunities to become a Trustee are advertised on its website, social media platforms and with appropriate recruitment agencies. Occasionally nominations from stakeholders will also be considered. Candidates are required to submit a CV and a one-page expression of interest. Candidates are interviewed by a panel (often the Chair, Director and one other board member from the HR subcommittee). Additionally, candidates are invited to attend a food bank service. If the candidate is considered suitable, they are voted onto the Board of Trustees at the next meeting.

Any appointments are subject to a DBS check. Once appointed, Trustees are taken through an appropriate and detailed induction that includes meetings with senior staff, attending services, other forms of internal or external training as necessary, and signing up to adhere to appropriate policies e.g. Conflict of Interest.

## Delegated Authority

The Board has delegated the day-to-day operational management of the organisation to the Director. To ensure these responsibilities are discharged effectively, the Director delegates responsibility to the Senior Leadership Team where necessary. The Board areas of delegation for which the Board of Trustees, Director and Senior Leadership Team is accountable for is set out in a Delegation of Authority policy.

## Remuneration

Remuneration of the Director is agreed and set by the Board and reviewed annually. The Board of Trustees have approved a structure for salary bands and job classifications for all staff, which reflect the structure of the Charity and supports the promotion of staff to more senior roles where possible.

The Trustees have not claimed any expenses or remuneration.



# SUFRA NW LONDON – TRUSTEES’ REPORT

For the Year Ended 31 March 2024



## Statement of Trustees’ Responsibilities

**The Trustees are responsible for preparing the Trustees’ Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that year.**

In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charities SORP.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees’ report was approved by the Board of Trustees on 18th December 2024.

DocuSigned by:

*Susan Crane*

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**Ms S Crane (Chair)**  
Trustee



# SUFRA NW LONDON – INDEPENDENT AUDITOR’S REPORT TO THE TRUSTEES OF SUFRA–NW LONDON

## Opinion

We have audited the financial statements of Sufra-NW London (the ‘Charity’) for the year ended 31 March 2024 which comprise the statement of financial activities, the statement of financial position, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity’s affairs as at 31 March 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

## Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor’s responsibilities for the audit of the financial statements section of our report.

We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC’s Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees’ use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity’s ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

## Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor’s report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does

not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees’ report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.



# SUFRA NW LONDON – INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF SUFRA-NW LONDON

## Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to cease operations, or have no realistic alternative but to do so.

## Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from

fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- we ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify non-compliance with applicable laws and regulations. Identified laws and regulations were communicated within the audit team and the team remained alert to instances of non-compliance throughout the audit;
- we identified the laws and regulations applicable to the charity through discussions with management and from our knowledge and experience of the sector and activities of the charity;
- we focused on specific laws and regulations which we considered have a direct material effect on the financial statements or the operations and activities of the Charity. These included, but were not limited to, the Charities (Accounts and Reports) Regulations 2008, the Charities Act 2011, Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities

preparing their accounts in accordance with the Financial Reporting Standard applicable to the United Kingdom and Republic of Ireland (FRS 102); and

- we assessed the extent of compliance with the laws and regulations identified through making enquiries of management and inspecting documentation.

We assessed the susceptibility of the financial statements to material misstatements including obtaining an understanding of how fraud might occur by making enquiries of management and considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls we performed the following procedures:

- we performed analytical procedures to identify any unusual or unexpected relationships;
- we assessed whether judgements and assumptions made in determining accounting estimates were indicative of potential bias;
- we tested journal entries to identify unusual transactions;
- tested revenue has been recognised in the correct accounting period as part of our substantive testing;
- tested expenditure had been attributed to charitable activities on a fair and reasonable basis;
- tested whether accounting policies had been applied consistently without bias; and



# SUFRA NW LONDON – INDEPENDENT AUDITOR’S REPORT TO THE TRUSTEES OF SUFRA–NW LONDON

- we investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reviewing the minutes of governance meetings;
- enquiring of management and those charged with governance as to actual and potential litigation and claims; and
- remaining alert for actual and potential litigation and claims during our other audit procedures.

We did not identify any key audit matters relating to irregularities, including fraud.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations.

A further description of our responsibilities is available on the Financial Reporting Council’s

website at: <https://www.frc.org.uk/auditorsresponsibilities> This description forms part of our auditor’s report.

## Use of our report

This report is made solely to the charity’s trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity’s trustees those matters we are required to state to them in an auditor’s report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity’s trustees as a body, for our audit work, for this report, or for the opinions we have formed.

**Mohamedkazim Bhaloo (Senior Statutory Auditor)**  
for and on behalf of Deitch Cooper LLP

**Accountants**  
**Statutory Auditor**

18th December 2024

3 Hobbs House  
Harrobian Business Village  
Bessborough Road  
Harrow  
Middlesex  
HA1 3EX

Deitch Cooper LLP is eligible for appointment as auditor of the Charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.



# SUFRA NW LONDON – STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>Income from:</b>							
Donations and legacies	3	917,335	741,109	1,658,444	700,816	426,444	1,127,260
Charitable activities		–	–	–	11,040	–	11,040
Interest receivable	4	17,433	–	17,433	4,516	–	4,516
<b>Total income</b>		<b>934,768</b>	<b>741,109</b>	<b>1,675,877</b>	<b>716,372</b>	<b>426,444</b>	<b>1,142,816</b>
<b>Expenditure on:</b>							
Raising funds	5	56,867	1,071	57,938	32,495	–	32,495
Charitable activities	6	744,173	612,705	1,356,878	470,967	387,755	858,722
<b>Total expenditure</b>		<b>801,040</b>	<b>613,776</b>	<b>1,414,816</b>	<b>503,462</b>	<b>387,755</b>	<b>891,217</b>
<b>Net incoming resources before transfers</b>		133,728	127,333	261,061	212,910	38,689	251,599
Gross transfers between funds		(11,730)	11,730	–	10,000	(10,000)	–
<b>Net income for the year/Net movement in funds</b>		121,998	139,063	261,061	222,910	28,689	251,599
Fund balances at 1 April 2023		744,588	151,109	895,697	521,678	122,420	644,098
<b>Fund balances at 31 March 2024</b>		<b>866,586</b>	<b>290,172</b>	<b>1,156,758</b>	<b>744,588</b>	<b>151,109</b>	<b>895,697</b>

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

# SUFRA NW LONDON – STATEMENT OF FINANCIAL POSITION

As at 31 March 2024

	Notes	2024 £	2024 £	2023 £	2023 £
<b>Fixed assets</b>					
Tangible assets	13		19,656		28,385
<b>Current assets</b>					
Stocks	14	23,500		16,665	
Debtors	15	155,568		21,438	
Cash at bank and in hand		992,539		857,152	
		<b>1,171,607</b>		<b>895,255</b>	
<b>Creditors: amounts falling due within one year</b>	16	<b>(34,505)</b>		<b>(27,943)</b>	
Net current assets			<b>1,137,102</b>		<b>867,312</b>
Total assets less current liabilities			<b>1,156,758</b>		<b>895,697</b>
<b>Income funds</b>					
Restricted funds	17		290,172		151,109
<u>Unrestricted funds</u>					
Designated funds	18	49,732		70,000	
General unrestricted funds		816,854		674,588	
			866,586		744,588
			<b>1,156,758</b>		<b>895,697</b>

The financial statements were approved by the Board of Trustees on 18th December 2024.

DocuSigned by:

*Susan Crane*

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**Ms S Crane (Chair)**  
Trustee



# SUFRA NW LONDON – STATEMENT OF CASH FLOWS

For the Year ended 31 March 2024

	Notes	2024 £	2024 £	2023 £	2023 £
<b>Cash flows from operating activities</b>					
Cash generated from operations	22		117,954		256,696
<b>Investing activities</b>					
Purchase of tangible fixed assets		–		(11,270)	
Investment income received		17,433		4,516	
<b>Net cash generated from/(used in) investing activities</b>			17,433		(6,754)
<b>Net cash used in financing activities</b>			–		–
<b>Net increase in cash and cash equivalents</b>			<b>135,387</b>		<b>249,942</b>
Cash and cash equivalents at beginning of year			857,152		607,210
<b>Cash and cash equivalents at end of year</b>			<b>992,539</b>		<b>857,152</b>





# SUFRA NW LONDON – NOTES TO THE FINANCIAL STATEMENTS

For the Year ended 31 March 2024

## 1 Accounting policies

### Charity information

Sufra – NW London is a UK registered charity incorporated as a Charitable Incorporated Organisation registered with the Charity Commission under registration number 1151911. The registered office and principal place of business is 160 Pitfield Way, Stonebridge, London NW10 0PW.

#### 1.1. Accounting convention

The financial statements have been prepared in accordance with the Charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (second edition – October 2019)". The Charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention, modified to include certain donations in kind at fair value. The principal accounting policies adopted are set out below.

#### 1.2. Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3. Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes, such as to provide for new planned projects for the future. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4. Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the related donation. Gift aid claims processed by third parties on behalf of the Charity are recognised as unrestricted funds.

Grants from organisations are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the grant is treated as a contingent asset. Grants are classified as unrestricted funds unless there is a contractual requirement with the donor for the grant to be used for a particular purpose, in which case it is classified within restricted funds.



# SUFRA NW LONDON – NOTES TO THE FINANCIAL STATEMENTS

For the Year ended 31 March 2024

## 1 Accounting policies(Continued)

Where goods are provided to the Charity as a donation that would normally be purchased from suppliers, these donations are included in the financial statements at the fair value of the contribution to the Charity. Fair value is measured as replacement cost at the time of receipt, where replacement cost is an accounting estimate of the economic cost incurred if the Charity was to replace the service potential of the donated goods at its own expense in the most economic manner. In the opinion of the Trustees, the accounting process used, together with the associated assumptions, reliably measures fair value.

Food, toiletries and other items donated to the Charity for distribution by food bank services directly operated by the Charity are recognised as income from donations within unrestricted funds. An equivalent amount is included as expenditure within unrestricted funds.

### 1.5. Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

All expenditure is included in the financial statements in the period it becomes due.

Expenses include VAT where applicable as the charity cannot reclaim it.

### 1.6. Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

#### Fixtures and fittings

20% Reducing Balance

#### Equipment

25% Straight Line

#### Motor vehicles

25% Straight Line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the Statement of Financial Activities.

### 1.7. Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).



# SUFRA NW LONDON – NOTES TO THE FINANCIAL STATEMENTS

For the Year ended 31 March 2024

## 1 Accounting policies (Continued)

### 1.8. Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition.

Stocks which relate to donated goods have been valued at a fair value being the replacement cost of the goods in the most economic manner at the time of their receipt.

### 1.9. Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less from the date of opening the deposit or similar amount. Bank overdrafts (if any) are shown within borrowings in current liabilities.

### 1.10. Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's Statement of Financial Position when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### *Basic financial assets*

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

#### *Basic financial liabilities*

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### *Derecognition of financial liabilities*

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

### 1.11. Taxation

No provision is made for taxation on net income arising in the year as the Charity is a UK registered charity and it is therefore not liable to income tax or corporation tax derived from its charitable activities as they fall within the exemptions available to registered charities.

### 1.12. Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

# SUFRA NW LONDON – NOTES TO THE FINANCIAL STATEMENTS

For the Year ended 31 March 2024

## 2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities and in the calculation of fair values, that are not readily apparent from other sources. Accounting estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

Donations in kind have been recognised at the fair value of the contribution to the Charity, which is an accounting estimate. This has been measured as replacement cost in the most economic manner at the time of receipt. The required assumptions and

methods used in the underlying calculation of the cost that the Charity would have incurred if it were to replace the donation at its own expense at the time of receipt are a source of estimation uncertainty. Further details regarding donations in kind are set out in the accounting policies and note 3 to the financial statements.

All accounting estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

## 3 Donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	263,800	25,934	289,734	308,731	21,557	330,288
Gift aid	37,897	–	37,897	47,492	–	47,492
Grants from organisations	265,152	710,175	975,327	100,416	394,387	494,803
Corporate donations	44,370	5,000	49,370	72,078	10,500	82,578
Donations in kind	306,116	–	306,116	172,099	–	172,099
	<b>917,335</b>	<b>741,109</b>	<b>1,658,444</b>	<b>700,816</b>	<b>426,444</b>	<b>1,127,260</b>

### Donations in kind

Donations in kind represents food and other goods received by the Charity for distribution to its beneficiaries at no cost to the recipient. In accordance with the Charities SORP (FRS102) (2019), these donations are recognised at the fair value of the contribution to the Charity, which is an accounting estimate and is measured as replacement cost in the most economic manner at the time of receipt. Records of donations received are maintained and the economic cost of the average food parcel distributed to beneficiaries is checked with sufficient regularity to ensure a reliable fair value to the charity of each contribution can be calculated.

### Volunteers

The charity uses unpaid volunteers to assist in providing its charitable activities across all services. In accordance with the Charities SORP (FRS102) (2019), the contribution of these volunteers carrying out charitable activities has not been included as income and expenditure in the accounts as it is impractical for their contribution to the charity to be measured reliably for accounting purposes.



# SUFRA NW LONDON – NOTES TO THE FINANCIAL STATEMENTS

For the Year ended 31 March 2024

## 3 Donations and legacies (Continued)

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>Grants of £20,000 and over:</b>						
Beta Charitable Trust	–	12,000	12,000	–	30,000	30,000
Tudor Trust	–	30,000	30,000	–	42,000	42,000
The Betty Messenger Foundation	250,000	–	250,000	35,000	–	35,000
Islamic Relief	–	56,400	56,400	–	48,500	48,500
Feeding Britain	–	–	–	–	18,107	18,107
The Lady Fatemah Trust	–	10,000	10,000	–	30,000	30,000
Aziz Foundation	–	–	–	20,000	–	20,000
The Julia and Hans Rausing Trust	–	25,000	25,000	–	25,000	25,000
Garfield Weston	–	–	–	25,000	–	25,000
Greater London Authority	–	44,993	44,993	–	–	–
Refugee Action	–	31,615	31,615	–	–	–
London Borough of Brent (CWP)	–	121,438	121,438	–	–	–
Brent NCIL	–	43,000	43,000	–	–	–
GLA	–	40,000	40,000	–	40,000	40,000
The Headley Trust	–	35,000	35,000	–	15,000	15,000
Cadent Gas Limited	–	80,810	80,810	–	20,808	20,808
Kusama Trust	–	23,973	23,973	–	–	–
National Lottery	–	144,446	144,446	–	–	–
Grants of under £20,000	15,152	11,500	26,652	20,416	99,307	119,723
<b>Total grants from organisations</b>	<b>265,152</b>	<b>710,175</b>	<b>975,327</b>	<b>100,416</b>	<b>394,387</b>	<b>494,803</b>



# SUFRA NW LONDON – NOTES TO THE FINANCIAL STATEMENTS

For the Year ended 31 March 2024

## 4 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	17,433	4,516



## 5 Costs of raising funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £
<b>Fundraising and publicity</b>				
Direct fundraising costs	25,642	555	26,197	7,218
Staff costs	31,225	516	31,741	25,277
	<b>56,867</b>	<b>1,071</b>	<b>57,938</b>	<b>32,495</b>



# SUFRA NW LONDON – NOTES TO THE FINANCIAL STATEMENTS

For the Year ended 31 March 2024

## 6 Charitable activities

	Food Access 2024 £	Advice Service 2024 £	Garden 2024 £	Community Wellbeing Project 2024 £	Total 2024 £	Food Access 2023 £	Advice Service 2023 £	Garden 2023 £	Total 2023 £
Staff costs	211,606	141,942	61,821	34,219	449,588	146,701	64,515	43,620	254,836
Other direct costs	155,061	45,548	35,816	80,750	317,175	214,656	10,063	32,553	257,272
Donations in kind	287,773	–	–	–	287,773	150,640	–	–	150,640
	<b>654,440</b>	<b>187,490</b>	<b>97,637</b>	<b>114,969</b>	<b>1,054,536</b>	<b>511,997</b>	<b>74,578</b>	<b>76,173</b>	<b>662,748</b>
Share of support costs (see note 8)	130,866	54,633	29,345	42,217	257,061	143,662	18,156	16,423	178,241
Share of governance costs (see note 8)	22,640	9,962	4,981	7,698	45,281	13,700	1,995	2,038	17,733
	<b>807,946</b>	<b>252,085</b>	<b>131,963</b>	<b>164,884</b>	<b>1,356,878</b>	<b>669,359</b>	<b>94,729</b>	<b>94,634</b>	<b>858,722</b>
Analysis by fund									
Unrestricted funds	553,061	70,186	70,863	50,063	744,173	401,065	36,981	32,921	470,967
Restricted funds	254,885	181,899	61,100	114,821	612,705	268,294	57,748	61,713	387,755
	<b>807,946</b>	<b>252,085</b>	<b>131,963</b>	<b>164,884</b>	<b>1,356,878</b>	<b>669,359</b>	<b>94,729</b>	<b>94,634</b>	<b>858,722</b>



# SUFRA NW LONDON – NOTES TO THE FINANCIAL STATEMENTS

For the Year ended 31 March 2024



## 7 Description of charitable activities

### Food Access

Previously categorised as Food Aid, the new Food Access category now excludes the Community Wellbeing Project (CWP), which has evolved into an independent service. This category encompasses our established food banks and community kitchens, in addition to NHS food parcels and initiatives for the homeless.

### Advice Service

Our service offers welfare advice and support to address the underlying issues that lead individuals to seek our food access services. We provide immediate emergency aid for essential non-food items and arrange emergency shelter when required. The Advice Service now includes specialised support for asylum seekers, refugees, and migrants through the OpenARMS programme (Refugee Support was a separate category in last year's accounts)

### Community Wellbeing Project

For a nominal fee of £4.00 per month, registered members gain access to a community shop, café, kitchen, and gym, coupled with comprehensive welfare advice and support. Each member collaborates with our advisors to formulate a 'personal development plan' aimed at enhancing their financial stability, health, and overall wellbeing.

### Garden

We cultivate organic produce to supply our food aid services and the Garden Market. Additionally, we offer accredited educational courses and volunteer opportunities for community members of all ages, including those with mental or physical health challenges.



# SUFRA NW LONDON – NOTES TO THE FINANCIAL STATEMENTS

For the Year ended 31 March 2024

## 8 Support costs allocated to activities

	2024 £	2023 £
Staff costs	145,533	111,880
Depreciation	8,729	11,793
Events and activities	1,837	6,522
Repairs and maintenance	63,530	4,445
Training and recruitment	4,064	7,371
Office costs	6,977	3,647
Membership and subscriptions	2,921	7,606
Marketing and outreach	1,501	2,693
Miscellaneous costs	4,238	1,829
IT expenses	8,584	8,156
Recycling and Cleaning	4,233	2,836
Insurance	4,914	9,463
Governance costs	45,281	17,733
	<b>302,342</b>	<b>195,974</b>
<b>Analysed between:</b>		
Food Access	153,506	157,362
Advice Service	64,595	20,151
Garden	34,326	18,461
Community Wellbeing Project	49,915	–
	<b>302,342</b>	<b>195,974</b>

# SUFRA NW LONDON – NOTES TO THE FINANCIAL STATEMENTS

For the Year ended 31 March 2024

## 8 Support costs allocated to activities (Continued)

	2024 £	2023 £
<b>Governance costs comprise:</b>		
Audit fees	6,930	6,600
Legal and professional	24,678	–
Bookkeeping	9,409	7,425
Consultancy and other	4,264	3,708
	<b>45,281</b>	<b>17,733</b>

Legal and professional includes donations in kind amounting to £15,300 (2023: £nil).

Where support and governance costs are not directly attributable to a single activity a fair share of support and governance costs has been apportioned to each charitable activity based on directly attributable costs and the number of staff working on each activity.

## 9 Net movement in funds

	2024 £	2023 £
<b>The net movement in funds is stated after charging/ (crediting):</b>		
Fees payable for the audit of the charity's financial statements	6,930	6,600
Depreciation of owned tangible fixed assets	8,729	11,793

## 10 Trustees

None of the Trustees received any remuneration or benefits from the Charity during the year. A close family member of one of the trustees works as a paid employee of the charity and receives a market salary.



## 11 Employees

	2024 Number	2023 Number
<b>The average monthly number of employees during the year was:</b>	20	14
<b>Employment costs</b>	<b>2024 £</b>	<b>2023 £</b>
Wages and salaries	562,663	355,747
Social security costs	47,345	26,033
Employer pension contributions	16,854	10,213
	<b>626,862</b>	<b>391,993</b>

There were no employees whose annual remuneration was more than £60,000.

## 12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.



# SUFRA NW LONDON – NOTES TO THE FINANCIAL STATEMENTS

For the Year ended 31 March 2024

## 13 Tangible fixed assets

	Fixtures and Fittings £	Equipment £	Motor Vehicles £	Total £
<b>Cost</b>				
At 1 April 2023	13,712	5,137	49,758	68,607
At 31 March 2024	13,712	5,137	49,758	68,607
<b>Depreciation and impairment</b>				
At 1 April 2023	3,569	5,137	31,516	40,222
Depreciation charged in the year	2,029	–	6,700	8,729
At 31 March 2024	<b>5,598</b>	<b>5,137</b>	<b>38,216</b>	<b>48,951</b>
<b>Carrying amount</b>				
At 31 March 2024	8,114	–	11,542	19,656
At 31 March 2023	10,143	–	18,242	28,385

## 14 Stocks

	2024 £	2023 £
Stocks including donated goods	<b>23,500</b>	<b>16,665</b>

## 16 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	<b>34,505</b>	<b>27,943</b>

## 15 Debtors

	2024 £	2023 £
<b>Amounts falling due within one year:</b>		
Prepayments and accrued income	<b>155,568</b>	<b>21,438</b>



# SUFRA NW LONDON – NOTES TO THE FINANCIAL STATEMENTS

For the Year ended 31 March 2024

## 17 Restricted funds

The income funds of the Charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Food Access	60,385	279,383	(241,004)	–	98,764
Welfare Advice and Support	59,152	195,537	(165,092)	–	89,597
Community Wellbeing Project	–	148,247	(159,977)	11,730	–
Garden	31,572	117,942	(47,703)	–	101,811
	<b>151,109</b>	<b>741,109</b>	<b>(613,776)</b>	<b>11,730</b>	<b>290,172</b>

  

Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
Food Aid	70,440	258,239	(268,294)	–	60,385
Welfare Advice and Support	23,352	86,568	(56,825)	–	53,095
Refugee Support	–	6,980	(923)	–	6,057
Community Garden	28,628	74,657	(61,713)	(10,000)	31,572
	<b>122,420</b>	<b>426,444</b>	<b>(387,755)</b>	<b>(10,000)</b>	<b>151,109</b>

**Food Access** – Funding provided towards Food Aid and Community Kitchen projects and activities.

**Welfare Advice and Support** – Salary costs for a dedicated Welfare Advisor and funds for providing shortterm emergency aid including emergency accommodation, travel costs, white goods and other basic necessities.

**Refugee Support** – Salary costs for a dedicated Refugee Support office and funds for providing basic items for the safe settlement of refugees when first arriving in the Borough. Commencing the year ended 31 March 2024, the refugee support fund and welfare advice and support fund have been brought together due to the purpose of the funds received and charitable expenditure overlapping. This is considered to present a true and fair view of the restrictions and application of resources.

**Community Wellbeing Project** – Funding provided towards a range of support for local families including a Community Shop, Community Café and advice and guidance.

**Garden** – Funding provided towards Garden projects and activities.

**Transfers** – During the current year, unrestricted funds were transferred from the general fund to cover a deficit arising in the Community Wellbeing Project restricted fund. In accordance with the Charities SORP (FRS102) (2019), when an asset has been purchased from a restricted fund donation but is held for a general and not a restricted purpose the value of the donation is transferred from restricted to unrestricted funds. During the previous year, a transfer of £10,000 was made relating to an asset purchase.

# SUFRA NW LONDON – NOTES TO THE FINANCIAL STATEMENTS

For the Year ended 31 March 2024

## 18 Designated funds

The income funds of the Charity include the following designated funds which have been set aside out of unrestricted funds by the Trustees for specific purposes:

	Balance at 1 April 2022 £	Resources expended £	Transfers £	Balance at 1 April 2023 £	Resources expended £	Transfers £	Balance at 31 March 2024 £
<b>Movement in funds</b>							
Development Budget	110,000	–	(40,000)	70,000	(75,268)	55,000	49,732
	<b>110,000</b>	<b>–</b>	<b>(40,000)</b>	<b>70,000</b>	<b>(75,268)</b>	<b>55,000</b>	<b>49,732</b>

**Development Budget** – The development budget has been increased to £125,000 this year to support one-off organisational improvements. These unrestricted funds have been designated for expenditure on planned areas of operational development, focusing on initiatives that generate long-term benefits. This increase reflects our commitment to strategic growth and efficiency within the Charity.

## 19 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>Fund balances at 31 March 2024 are represented by:</b>						
Tangible assets	19,656	–	19,656	28,385	–	28,385
Net current assets	846,930	290,172	1,137,102	716,203	151,109	867,312
	<b>866,586</b>	<b>290,172</b>	<b>1,156,758</b>	<b>744,588</b>	<b>151,109</b>	<b>895,697</b>

## 20 Operating lease commitments

### Lessee

At the reporting end date the Charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024 £	2023 £
Within one year	11,000	11,000
Between two and five years	14,500	25,500
	<b>25,500</b>	<b>36,500</b>

The operating lease commitments represent lease arrangements for premises occupied by the Charity.





# SUFRA NW LONDON – NOTES TO THE FINANCIAL STATEMENTS

For the Year ended 31 March 2024

## 21 Related party transactions

During the year the Charity received unrestricted voluntary donations of £nil from Sufra Care Limited, a company in which the Charity and a Trustee of the Charity are both directors (2023: £30,711).

During the year the Charity received voluntary donations from the Trustees totalling £1,165 (2023: £2,635).

## 22 Cash generated from operations

	2024 £	2023 £
Surplus for the year	261,061	251,599
<b>Adjustments for:</b>		
Investment income recognised in statement of financial activities	(17,433)	(4,516)
Donations in kind	(3,369)	(21,459)
Depreciation and impairment of tangible fixed assets	8,729	11,793
<b>Movements in working capital:</b>		
(Increase) in stocks other than donated goods	(3,466)	(5,206)
(Increase)/decrease in debtors and accrued income	(134,130)	5,343
Increase in creditors and accruals	6,562	19,142
<b>Cash generated from operations</b>	<b>117,954</b>	<b>256,696</b>

## 23 Analysis of changes in net funds

The Charity had no material debt during the year.











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Sufra NW London, 160 Pitfield Way, Stonebridge, London, NW10 0PW

020 3441 1335

[admin@sufra-nwlondon.org.uk](mailto:admin@sufra-nwlondon.org.uk)

 [instagram.com/sufranwlondon/](https://www.instagram.com/sufranwlondon/)

 [twitter.com/SufraNWLondon](https://twitter.com/SufraNWLondon)

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