

SOUL FOOD SPACES

REPORT AND FINANCIAL STATEMENTS
For the year ended 31 March 2025

Charity Number 1157868

SOUL FOOD SPACES

ANNUAL REPORT AND FINANCIAL STATEMENTS

For the year ended 31 March 2025

Contents	Page
Trustees annual report	1 to 6
Independent examiners report	7
Statement of Receipts and Payments	8
Statement of Assets and Liabilities	9
Notes to the financial statements	10 to 14

The trustees are pleased to present their annual trustees' report together with the financial statements of the charity for the period 1 April 2024 to 31 March 2025.

The financial statements comply with the Charities Act 2022, the Memorandum and Articles of Association, 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 October 2019)

1. Objectives and Activities

Aims of the Charity

Soul Food Spaces works to help create safe, nurturing spaces in order to feed people in all areas of their lives. Many people in our communities are hungry -physically hungry for food, emotionally hungry for love and connection and spiritually hungry for meaning and a sense of higher purpose in their lives. Some experience just one of these areas of hunger, others more than one, many all of them. Soul Food Spaces works to help feed people in each of these areas of life.

Objectives, strategies and activities for the year

The main aim this year has been to maintain the work of the Bensham Food Co-op at a time when increasing numbers of people are experiencing the physical and emotional consequences of food poverty. Anticipating an increase in demand and the loss of several sources of food and donations we undertook a major 3-year financial scoping exercise in March 2024 which provided us with a clearer picture of how much we needed to increase our income and donations of food in order to meet the anticipated increase in demand and consequent expenditure. As it happened, during the year we received unexpectedly three separate local authority/government grants which helped us to deliver a high standard of food to even more people. Alongside this, financial donations increased too, by more than 50%. As a result, our operating surplus was greater than in previous years and our reserves remain healthy. Going into the new financial year, there are fresh concerns that the grants we received may not be repeated but the Board are confident that our financial planning is robust, and the bank balance good, so we will be able to continue to offer a service that is free at the point of delivery to all who seek our help.

2. Public Benefit Statement

The Charitable Objects of Soul Food Spaces are:

1. To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society. For the purpose of this clause 'socially excluded' means being excluded from society, or parts of society, as a result of one of more of the following factors: financial hardship; ill health (physical or mental); substance abuse or dependency including alcohol and drugs; relationship and family breakdown or asylum seekers and refugees recently arrived in Gateshead with few or no friends or family.
2. The prevention or relief of poverty in particular but not exclusively by: (i) the provision of emergency food to individuals in financial need. (ii) supporting and cooperating with charities and other organisations working to prevent or relieve poverty.
3. To promote good mental and physical health for the public benefit in particular but not exclusively by providing sessions in meditation and delivering the five ways to well-being programme.
4. To advance education for the public benefit in particular but not exclusively by providing training and mentoring in meditation.
5. The advancement of the Christian faith for the public benefit in such ways as the trustees from time to time may think fit.

3. Policy on Grant Making

The Charity makes a very small number of grants and does not accept requests for funding. In the last 5 years we have made two grant donations, amounting to £1150. Around 80% of our income is given because of our work with the Food Co-op – although it is not restricted funding, we actively seek to use this money on all aspects of the Food Co-op along with general funding. Every board meeting has an agenda item for consideration of work towards which we might make a grant. The conditions for any grant are that they:

- Must be for an activity which helps to deliver on one or more of our charitable objectives
- Must be for a small charity or community organisation which has limited access to income
- Must be supported by a majority of trustees

4. Policy on Social Investment

The Charity does not make any social investments.

5. Contribution by Volunteers

Since we do not have any paid employees, volunteers are the backbone of all Soul Food Spaces' work. Most of the volunteering is on our flagship project, The Bensham Community Food Co-op. This runs for two hours every week and provides a wide range of fresh and ambient food for anybody in the Bensham area of Gateshead who needs food. Over three quarters of our volunteers are people with lived experience who have or continue to use the Food Co-op. In turn the majority of these are asylum seekers or refugees. Volunteers help to receive and unpack the donations and deliveries of food and groceries on Mondays. This accounts for around 1050 volunteer hours each year. On Tuesdays more than a dozen volunteers run the co-op and café, welcome and support those using the co-op and clear up afterwards. This accounts for around 2600 volunteer hours. The only volunteers who contribute to the wider Charity are the trustees, currently five people who add a further 350 volunteer hours to the Charity. In all we have recorded at least 4000 volunteer hours of work for the Charity, the equivalent of more than two full-time employees.

This year we undertook additional training for the volunteers at the Food Co-op, partly funded by a grant from Gateshead Council. We also used this to consult on the food offer and improve what we can provide. Those who attended all the sessions received a food voucher as a mark of gratitude.

6. Achievements and Performance

As the primary area of our activity has been funding and operating the Bensham Food Co-op this has been the main area of achievement. In year 2024-5 we spent a total of £34,580 on the Food Co-op. This accounted for more than 95% of our total charity's expenditure of £36,183. This was slightly up on the previous two years which were around 91% of total expenditure. Overall expenditure on the Food Co-op increased significantly as a result of receiving three Local Authority grants totalling £27,000, which accounted for 78% of our spending. Donations went up to £15,389, a 50% increase on the previous year. We opened the Food Co-op on 48 weeks of the year, the exceptions being over Easter, Christmas and New Year. Members all received additional food in the week prior to closure along with non-stigmatising gift vouchers that were redeemable at Tesco, Iceland or Aldi. Over the course of the year, we provided food for around 720 different individuals with an average of 110 people attended each week, of whom about two thirds had dependent children. On average this amounted to 113 children each week who benefitted from our food and another 60 dependent adults. These numbers have all increased by 10-15% on the numbers attending in 2023-4 which in turn saw an increase on the previous year. Approximately two thirds are asylum seekers and refugees many of whom are not able to stay in the area long term, the remainder being local people facing difficult times. Their number has increased over recent years, and many have more complex problems and needs than those coming to us six years ago, prior to covid.

We continue to contribute to the well-being of our members not only through the healthy, good quality food we give but through the cafe and social interaction at the Food Co-op. Connection, meaning and friendship help the mental health of our members and the opportunity to give back through volunteering is an important part of our offer too, giving a sense of purpose, pride and overall well-being. For those with certain health conditions we have good links with specialist nurses and where required we do our best to refer and signpost co-op members to mental health, addiction and other support services.

We gave two grants to other organisations during the year, one in Gateshead and one in Newcastle, both for groups of refugees who provided safe places for people to meet together over food. These groups help their attendees to feel connected and give them a sense of purpose and identity which helps us to fulfil our charitable objects.

7. Fundraising

The Charity does not have a fundraising strategy and is reliant upon word of mouth and reputation to provide what we need for the Food Co-op through donations of money and food. To date this approach has provided us with all we need and more, most importantly to maintain the quality and variety of food and household items provided at the Food Co-op. We have around 20 people who give money to us on a regular basis as well as four churches whose members give money and food to the Food Co-op.

We are also beneficiaries of donations from schools, community food champions, local business and the Saltwell Park Run. One of the great joys is seeing people who have previously used the Co-op returning to tell us about their progress who bring their own donations of food now they are in a more stable financial position.

We have updated our website in the last year, and this now includes a Charities Aid Foundation donations button which has already brought in additional income.

Over the last year we have been the beneficiaries of three grants dispersed through Gateshead Council from Central Government, two of which were the Household Support Fund. We did not apply for these grants but were identified by Gateshead Council as recipients who could use the money to benefit those who use the Food Co-op.

8. Investments

The Charity has no investments.

9. Financial review

Review of the year

The results for the year and the charity's financial position at the end of the year are shown in the attached financial statements.

During the year the Charity had income of £46,263 (2024: £10,967) and expenditure of £36,192 (2024: £4,640). There was an operating surplus of £10,071 (2024: £6,327).

At 31 March 2025 the Charity had net assets of £22,286 (2024: £12,215).

Reserves policy/No reserves reason/Going concern

The Trustees consider the level of reserves, £22,286 (2024: £12,215), prudent for the Charity at this time taking into account all potential liabilities in the event that the charity ceased. Our Reserves Policy is reviewed annually.

10. Risk Management

As we are a small charity, we do not have a separate risk committee – all aspects of risk fall under the remit of the board of Trustees and as such are discussed at trustees' meetings. Urgent matters would be dealt with outside of this under the leadership of the chair, but this has not been necessary in the last year.

Financial Risk – The Board receives up to date financial reports and sight of the accounts at every meeting. Since we have very few fixed costs like salaries, rent and other infrastructure we are able to adjust our spend according to the income we receive. We undertook a full financial planning process at the end of 2023-4 in anticipation of the loss of income or good flowing from local authority grants. In the event these cuts did not happen, but we also increased donations by more than 50% on the previous year.

Health and Safety – the major risk here comes from our Food Co-op and practice is kept under close review. In the year we took out Public liability insurance. We were inspected for food hygiene by the local authority and achieved the highest rating of 5 stars.

Safeguarding – this is kept under close scrutiny by the operational lead who runs the Food Co-op and the board. Our safeguarding policy is reviewed annually to ensure that it is fit-for-purpose and that it is fully implemented.

Operational - We remain heavily dependent upon one individual who has been leading the Food Co-op work for ten years, and relying primarily upon her remains the biggest risk for the continuation of this activity. The board continues to look at ways to support her or relieve her from some of the pressure. It is something that we will continue to address.

11. Plans for future periods

As will already be clear from the report above, most of our income goes towards the Food Co-op and running this remains our primary purpose. An increase in income would almost certainly be used in this work, rather than starting something new. As such our plans are about maintaining the work of the Food Co-op through the right level of income and also by ensuring that there is some sort of planning for the staffing of the Co-op. As mentioned above, our reliance on one person to do much of the Food Co-op work exposes us to some risk for maintaining this service and in the year ahead we need to try to improve contingency planning should she no longer be able to continue – even in the short term.

12. Reference and administrative details of the charity, its trustees and advisors

Registered charity name	Soul Food Spaces
Charity number	1157868
Registered office	19, Albert Drive, Low Fell, Gateshead Tyne and Wear NE9 6EG
Trustees and Members of the Board	John Carpenter (Chair) Una McNicholl (Secretary) Oliver Batchelor (Treasurer) Kath Hayward Beldevie Moubiri
Chief Executive and Senior staff members	There are no staff or paid employees.
Independent Examiner	Doug Maltman FMAAT Connected Voice Business Services Ltd Higham House Higham Place Newcastle upon Tyne. NE1 8AF.
Bankers	The Co-operative Bank PO Box 250 Skelmersdale WN8 6WT

13. Fund held as custodian trustees on behalf of others

The Charity does not hold any funds on behalf of other organisations.

14. Exemptions from disclosures

The Charity does not have any exemptions from disclosure.

15. Structure, governance and management

Governing Document

The Charity was formed in 2014 and is governed by its Articles of Association.

Recruitment and Appointment of the Board

The Board has been recruited from people who know the aims and purpose of the charity, those who became involved through the work of the Food Co-op and from those who have lived experience – specifically members and volunteers at the Food Co-op. A quorum is four members. For several years we have had seven trustees, but 2024 saw the resignations of Phill Conn and Tom Rooke from the Board. Whilst we do not have to replace them immediately, we are looking for someone who may be willing to join the Board, however we are also conscious that we want someone who will add value by bringing skills or experience which will compliment those of existent Board members. We currently have a co-opted member who is proving to be a real asset and is being invited to become a legal trustee.

In 2024-5 the Board met on five occasions. All meetings were quorate, and minutes were taken as a record of discussion held and decisions taken. All minutes were checked by the chair before wider distribution and subsequently agreed as a correct record by the full board.

Board Induction and Training

New Board Members are introduced to the work of the organisation and informed of their legal roles and responsibilities at an induction meeting. The information provided to new Board Members includes:

- A briefing by the Chair or other established Trustee.
- An explanation of roles and responsibilities as a Board Member
- Copies of the main charity documents including the Memorandum and Articles of Association, the Governance Structure and current Financial Statements
- Copies of recent board papers including budgets and management accounts
- A copy of the Charity Commission publication "How to be an Effective Trustee"
- Any relevant plans or reports.
- Copies of the Charity's policies and procedures.

16. Related parties

There are no related parties.

17. Statement of Trustee Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity SORP 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 incoming resources and application of resources, including the receipts and payments of the charity for that year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and 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 accounting records that disclose with reasonable accuracy at any time the financial position of the charity. 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.

Approved by the Trustees on 9 June 2025 and signed on their behalf by:

A handwritten signature in black ink, appearing to read 'JSC Carpenter', written in a cursive style.

John Carpenter
(Chair)

SOUL FOOD SPACES

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the year ended 31 March 2025

I report on the financial statements of Soul Food Spaces for the year ended 31 March 2025, which are set out on pages 8 to 14.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2022 ("the Charities Act") and that an independent examination is needed.

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a Fellow of the Association of Charity Independent Examiners.

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

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

Basis of independent examiner's statement

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

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I 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.

Doug Maltman FMAAT
Fellow Member of the Association of Accountancy Technicians
Connected Voice Business Services
One Strawberry Lane
Newcastle upon Tyne
NE1 4BX
Date:

SOUL FOOD SPACES

STATEMENT OF RECEIPTS AND PAYMENT

For the year ended 31 March 2025

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Receipts from:					
Donations and legacies	5	19,263	-	19,263	10,967
Charitable activities					
Grants and contracts	6	27,000	-	27,000	-
Total receipts		46,263	-	46,263	10,967
Payments on:					
Charitable activities					
Operation of the charity	7	36,192	-	36,192	4,640
Total payments		36,192	-	36,192	4,640
Reconciliation of funds					
Net of receipts/payments		10,071	-	10,071	6,327
Cash funds brought forward		12,215	-	12,215	5,888
Cash carried forward		22,286	-	22,286	12,215

The Receipts and Payments Statement includes all gains and losses recognised in the year. All receipts and payments derive from continuing activities

The notes on pages 10 to 14 form an integral part of these accounts.

STATEMENT OF ASSETS AND LIABILITIES

As at 31 March 2025

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Cash funds					
Cash at bank and in hand	12	22,286	-	22,286	12,215
Assets: amounts receivable within one year					
	11			2,920	2,059
Liabilities: amounts falling due within one year					
	13			353	108
Funds of the charity					
Unrestricted income funds			22,286		12,215
Restricted income funds			-		-
Total funds			22,286		12,215

The notes on pages 10 to 14 form an integral part of these accounts.

These financial statements were approved by the Board on: _____

and are signed on its behalf by: John Carpenter
Chair _____

SOUL FOOD SPACES

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2 Basis of accounting

2.1 Basis of preparation

The accounts have been prepared on the receipts and payments basis. An audit is not required by the charity's constitution and has not been requested by the trustees.

The accounts 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.

Soul Food Spaces meets the definition of a public benefit entity under FRS 102.

2.2 Preparation of the accounts on a going concern basis

The charity reported total unrestricted funds at the year end of £22,286 and has already secured a significant amount of funding for the current year. The trustees are of the view that the immediate future of the charity for the next 12 to 18 months is secure and that on this basis the charity is a going concern.

3 Receipts

3.1 Recognition of receipts

Receipts are recognised when the charity has received the resources, any performance conditions attached to the item(s) of receipt have been met.

3.2 Offsetting

There has been no offsetting of receipts and payments, unless required or permitted by SORP.

3.3 Grants and donations

Receipts from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has received the funds, any performance conditions attached to the grants have been met.

3.4 Volunteer help

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

3.5 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

SOUL FOOD SPACES

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

4 Expenditure and liabilities

4.1 Liability recognition

Liabilities are recognised when it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

4.2 Charitable activities

Payments on charitable activities includes the costs of work and other activities undertaken to further the purposes of the charity and their associated support costs.

4.3 Governance and support costs

Support costs have been allocated between governance cost and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

4.4 Irrecoverable VAT

Irrecoverable VAT is charged as a cost against the activity for which the payment was incurred.

4.5 Liabilities

The charity has liabilities which are measured at settlement amounts less any trade discounts.

4.6 Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

SOUL FOOD SPACES

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

Analysis of receipts

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
5 Donations and legacies				
Donations and gifts	15,389	-	15,389	10,263
Gift Aid	2,059	-	2,059	635
Other	1,815	-	1,815	69
	<u>19,263</u>	<u>-</u>	<u>19,263</u>	<u>10,967</u>
6 Charitable activities				
<u>Receipts from grants</u>				
Gateshead MBC	27,000	-	27,000	-
	<u>27,000</u>	<u>-</u>	<u>27,000</u>	<u>-</u>

Receipts were £46,263 (2024: £10,967) of which £46,263 was unrestricted or designated (2024: £10,967) and £0 was restricted (2024: £0)

Analysis of payments on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
7 Charitable activities				
<u>Direct costs</u>				
Food CO-OP	34,580	-	34,580	4,260
Grants made	1,000	-	1,000	-
Donation	150	-	150	-
	-	-	-	-
<u>Support costs</u>				
Professional fees	108	-	108	-
Website and publicity	-	-	-	332
Other	354	-	354	48
	<u>36,192</u>	<u>-</u>	<u>36,192</u>	<u>4,640</u>

Payments on charitable activities were £36,192 (2024: £4,340) of which £36,192 was unrestricted or designated (2024: £4,340) and £0 was restricted (2024: £0)

8 Fees for examination of the accounts

	2025 £	2024 £
Independent examiner's fees for reporting on the accounts	353	-
	<u>353</u>	<u>-</u>

SOUL FOOD SPACES

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

9 Transactions with trustees

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

Trustees' expenses

No trustee expenses have been incurred in the year.

Transaction(s) with related parties

There have been no related party transactions in the reporting period.

10 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

11 Assets (receivable within 1 year)

	2025 £	2024 £
Gift Aid	2,920	2,059
	<u>2,920</u>	<u>2,059</u>

12 Cash at bank and in hand

	2025 £	2024 £
Cash at bank	22,286	12,215
	<u>22,286</u>	<u>12,215</u>

13 Liabilities (payable within 1 year)

	2025 £	2024 £
Accruals		
Independent examination of accounts	353	-
Other accruals	-	108
	<u>353</u>	<u>108</u>

14 Events after the end of the reporting period

No events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

SOUL FOOD SPACES

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

15 Analysis of charitable funds

Analysis of movements in unrestricted funds

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Unrestricted funds					
General unrestricted fund	12,215	46,263	(36,192)	-	22,286
Totals	12,215	46,263	(36,192)	-	22,286

Purpose of unrestricted funds

General unrestricted fund The 'free reserves' of the charity

16 Grants made to Institutions

	Total £
Name of Institutions	
Newcastle Cathedral	1,000
Total Grants to Institutions	1,000

17 Capital commitments

As at 31 March 2025, the charity had no capital commitments (2024 -£nil)