

Newbury Soup Kitchen

England & Wales · Charity number 1179298

Details

Other names HAVEN (WEST BERKSHIRE), Newbury Soup Kitchen

Status Registered

Legal form CIO

Registered 2018-07-23

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

Contact

Address 1 Hambridge Lane
Newbury
Berkshire
RG14 5TU

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Website www.newburysoupkitchen.org.uk

Activities

Objects: THE RELIEF OF POVERTY OF VULNERABLE AND HOMELESS PEOPLE IN THE NEWBURY AND WEST BERKSHIRE AREA BY THE PROVISION OF A DAY CENTRE, OUTREACH AND OTHER SERVICES.

Activities: Newbury Soup Kitchen is a community hub that works on a mobile basis providing bespoke services to people experiencing homelessness and who are vulnerably housed within Newbury & West Berkshire. Our goal is to move all food provision sessions, support & comprehensive outreach services to a building in Newbury, Berkshire to provide all our services under one roof. To encourage a Journey of Change.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, The Prevention Or Relief Of Poverty, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Defined Groups, The General Public/mankind

Geography

- West Berkshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£292,321	£187,902	-	-
2024-07-31	£273,309	£167,562	-	-
2023-07-31	£183,617	£146,549	-	-
2022-07-31	£82,534	£93,480	-	-
2021-07-31	£106,300	£66,990	-	-
2020-07-31	£87,780	£42,124	-	-

Trustees

Name	Role	Appointed
Simon Jeremy Tillyer	Chair	2024-08-09
Julie Campbell		2023-12-01
Mehran Raghem-Moayed		2026-03-06
Sian Mary Orton		2025-03-06
Stephanie Langley		2021-05-05

Newbury Soup Kitchen

England & Wales - Charity number 1179298

Accounts

Charity registration number: 1179298

Newbury Soup Kitchen

Annual Report and Financial Statements

for the Year Ended 31 July 2025

Newbury Soup Kitchen

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Trustees' Report

Reference and Administrative Details

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Chairman: S Tillyer (appointed 9 August 2024)

Trustees: S Tillyer (appointed 9 August 2024)
S Langley
M Raghem-Moayed (appointed 6 March 2026)
J Campbell
S Orton (appointed 6 March 2025)
B Eastwood (resigned 2 March 2026)
R Dunn (resigned 2 March 2026)
B M Holmes (resigned 9 December 2025)
A Shegog (resigned 16 June 2025)

Charity Registration Number: 1179298

Principal Office: 1 Hambridge Lane
Newbury
Berkshire
RG14 5TU

Independent Examiner: Kerry Hawkins FCCA
Chartered Accountants and Registered Auditors
UHY Ross Brooke
16 Dorcan Business Village
Murdock Road
Dorcan
Swindon
SN3 5HY

Bankers: Metro Bank
Handelsbanken

Newbury Soup Kitchen

Trustees' Report (continued)

The trustees present the annual report together with the financial statements of the charity for the year ended 31 July 2025.

Objectives and activities

Objects and aims

The objects of Newbury Soup Kitchen are the relief of poverty of vulnerable and homeless people in the Newbury and surrounding area by the provision of a day centre, outreach and other services.

Public benefit

The Trustees have considered the Charity Commission's general guidance on public benefit and are satisfied that the Charity's aims and objectives and overall activities in serving the local community are compliant and conform with statutory requirements.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

Demand for our services has remained consistently high. We continue to provide vital support to people in our community who need it most, and the team has worked incredibly hard to maintain that support, occasionally dealing with some challenging situations.

Alongside the core food sessions, we have continued to develop our outreach work and strengthen relationships with local agencies and partners.

Our Thursday sessions at the Salvation Army have presented a number of logistical challenges over the years and more so recently with changes to their layout and operations, this has not always worked as well as we would have liked. This will now be resolved with a forthcoming move to St Joseph's hall, which should provide a more suitable space for our needs until our own premises are confirmed and available. We are just awaiting the license to occupy to come through to finalise this move.

On that note, we have met on numerous occasions during the year with West Berks Council, Greenham Trust and their architects to plan and design a building that will be properly fit for our purpose. This project is currently moving through the various planning processes, so there is not much to report just yet until those run their course. Hopefully we will have some positive news to share over the coming months.

I would also like to note the great loss felt not only by us but by many local charities following the passing of Chris Boulton, CEO of Greenham Trust. His support of NSK over the years was greatly valued.

We should also be pleased with the progress made in strengthening the organisation itself. Over the past year we have introduced clearer supervision arrangements for staff, improved safeguarding processes, and adopted new policies to support both staff and volunteers.

We are also currently updating staff contracts, which will help clarify structures as well as arrangements such as TOIL. While these improvements may not always be visible externally, we know they are essential in ensuring the charity remains well run and sustainable for the future. They also represent many hours of work by trustees, and we are very grateful to you all for the time you have given to this.

Newbury Soup Kitchen

Trustees' Report (continued)

Financial review

Financially, the charity remains in a strong and stable position thanks to the continued generosity of our donors, fundraisers and grant providers, including the Lloyds Bank Foundation. Over the past year we have also strengthened our financial systems with Natasha joining as our bookkeeper. This will significantly improve our reporting and financial oversight while gradually relieving Meryl of many of the accounting tasks she has previously managed. We would also like to record our sincere thanks to HCA, who generously provided bookkeeping support to the charity for a number of years.

Income for the Charity for the year ended 31 July 2025 amounted to £292,321 (2024: £275,595) comprising £218,102 (2024: £195,007) from the various donations and local community fundraising initiatives, other fundraising activities of £68,264 (2024: £78,302) and investment income of £5,955 (2024: £2,286).

Total expenditure was £187,902 of which £55,023 was Restricted (2024: £167,562 of which £59,643 was restricted). 2025 expenditure included fundraising costs of £23,434 (2024 - £25,716), direct costs of £9,935 (2024 - £9,455), salary costs of £92,735 (2024 - £80,594) and other overhead and governance costs of £61,798 (2024 - £51,797) The resultant surplus of income over expenditure was £104,419 (2024 - £108,033).

As at 31st July 2025, Unrestricted funds were £349,135 (2024 - £239,648) and Restricted funds were £1,622 (2024 - £6,690).

£250,000 of the Unrestricted funds as at 31st July 2025 have been allocated to a Designated fund for supporting the development of a purpose built facility for the Newbury Soup Kitchen (2024 - £116,943).

Policy on reserves

The charity aims to hold reserves equivalent to 9 months to cover operating costs.

Structure, governance and management

Nature of governing document

Newbury Soup Kitchen was established as a Charitable Incorporated Organisation, Registered Charity No.1179298 on 23 July 2018. The charity is governed by its constitution as amended on 6 October 2021.

Newbury Soup Kitchen

Trustees' Report (continued)

Recruitment and appointment of trustees

Appointment of charity trustees

(1) At every annual general meeting of the members of the CIO, one-third of the charity trustees shall retire from office. If the number of charity trustees is not three or a multiple of three, then the number nearest to one-third shall retire from office, but if there is only one charity trustee, he or she shall retire.

(2) The charity trustees to retire by rotation shall be those who have been longest in office since their last appointment or reappointment. If any trustees were last appointed or reappointed on the same day those to retire shall (unless they otherwise agree among themselves) be determined by lot.

(3) The vacancies so arising may be filled by the decision of the members at the annual general meeting; any vacancies not filled at the annual general meeting may be filled as provided in sub-clause (5) of this clause.

(4) The members or the charity trustees may at any time decide to appoint a new charity trustee, whether in place of a charity trustee who has retired or been removed in accordance with clause 15 (Retirement and removal of charity trustees), or as an additional charity trustee, provided that the limit specified in clause 12(3) on the number of charity trustees would not as a result be exceeded.

(5) A person so appointed by the members of the CIO shall retire in accordance with the provisions of sub-clauses (2) and (3) of this clause. A person so appointed by the charity trustees shall retire at the conclusion of the next annual general meeting after the date of his or her appointment, and shall not be counted for the purpose of determining which of the charity trustees is to retire by rotation at that meeting.

Reappointment of charity trustees

Any person who retires as a charity trustee by rotation or by giving notice to the CIO is eligible for reappointment. A charity trustee who has served for three consecutive terms may not be reappointed for a fourth consecutive term but may be reappointed after an interval of at least three years.

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Trustees' Report (continued)

Plans for future periods

Aims and key objectives for future periods

This year has also been an important one in terms of governance and planning for the future. Trustees have spent time working on strategy, succession planning and ensuring we have the right structures in place as the charity continues to grow and evolve.

Much of this work has been supported through the assistance of Lloyds Bank Foundation. That support continues, and we would particularly like to thank our advisor Karen for the time and guidance she has given us.

None of what we achieve would be possible without the incredible commitment of our volunteers, who continue to give their time, energy and compassion. They truly are the heart of Newbury Soup Kitchen and we are hugely grateful to every one of them.

We would also like to thank Meryl for her leadership and dedication. The work done by Meryl and her team every day makes a real and lasting difference to people's lives.

And finally, we would like to give a particular thank you to Becky, who has recently stepped down as a Trustee and Treasurer.

Becky has done an outstanding job over many years, helping to guide the charity through a period of growth and ensuring our finances remain well managed and secure. We are extremely grateful for everything you have done for NSK.

Looking ahead, while there will always be challenges, the charity is in a strong position, with good governance, a committed team, and a clear focus on continuing to support those who need us.

The annual report was approved by the trustees of the charity on and signed on its behalf by:

.....
S Tillyer
Chairman and Trustee

Newbury Soup Kitchen

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities 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 period. 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper 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 Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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 are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on and signed on its behalf by:

.....
S Tillyer
Chairman and Trustee

Newbury Soup Kitchen

Independent Examiner's Report to the trustees of Newbury Soup Kitchen

I report to the trustees on my examination of the accounts of Newbury Soup Kitchen for the year ended 31 July 2025.

Responsibilities and basis of report

As the charity trustees of Newbury Soup Kitchen you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Newbury Soup Kitchen's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since Newbury Soup Kitchen's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants which is one of the listed bodies.

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

1. accounting records were not kept in respect of Newbury Soup Kitchen as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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 no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....
Kerry Hawkins, FCCA
Chartered Accountants and Registered Auditors
UHY Ross Brooke

UHY Ross Brooke
16 Dorcan Business Village
Murdock Road
Dorcan
Swindon
SN3 5HY

Date:.....

Newbury Soup Kitchen

Statement of Financial Activities for the Year Ended 31 July 2025

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £
Income and Endowments from:				
Donations and legacies	2	168,147	49,955	218,102
Other trading activities	3	68,264	-	68,264
Investment income		5,955	-	5,955
Total income		<u>242,366</u>	<u>49,955</u>	<u>292,321</u>
Expenditure on:				
Governance costs	5	(4,650)	-	(4,650)
Charitable activities	4	<u>(128,229)</u>	<u>(55,023)</u>	<u>(183,252)</u>
Total expenditure		<u>(132,879)</u>	<u>(55,023)</u>	<u>(187,902)</u>
Net income/(expenditure)		<u>109,487</u>	<u>(5,068)</u>	<u>104,419</u>
Net movement in funds		109,487	(5,068)	104,419
Reconciliation of funds				
Total funds brought forward		<u>239,648</u>	<u>6,690</u>	<u>246,338</u>
Total funds carried forward	13	<u>349,135</u>	<u>1,622</u>	<u>350,757</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	2	179,789	15,218	195,007
Other trading activities	3	78,302	-	78,302
Investment income		2,286	-	2,286
Total income		<u>260,377</u>	<u>15,218</u>	<u>275,595</u>
Expenditure on:				
Governance costs	5	(1,026)	-	(1,026)
Charitable activities	4	<u>(106,893)</u>	<u>(59,643)</u>	<u>(166,536)</u>
Total expenditure		<u>(107,919)</u>	<u>(59,643)</u>	<u>(167,562)</u>
Net income/(expenditure)		<u>152,458</u>	<u>(44,425)</u>	<u>108,033</u>
Net movement in funds		152,458	(44,425)	108,033
Reconciliation of funds				
Total funds brought forward		<u>87,190</u>	<u>51,115</u>	<u>138,305</u>
Total funds carried forward	13	<u>239,648</u>	<u>6,690</u>	<u>246,338</u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2024 is shown in note 13.

Newbury Soup Kitchen
(Registration number: 1179298)
Balance Sheet as at 31 July 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	9	7,064	17,624
Current assets			
Debtors	10	1,200	345
Cash at bank and in hand	11	<u>388,873</u>	<u>229,962</u>
		390,073	230,307
Creditors: Amounts falling due within one year	12	<u>(46,380)</u>	<u>(1,593)</u>
Net current assets		<u>343,693</u>	<u>228,714</u>
Net assets		<u><u>350,757</u></u>	<u><u>246,338</u></u>
Funds of the charity:			
Restricted income funds			
Restricted funds		1,622	6,690
Unrestricted income funds			
Unrestricted funds		<u>349,135</u>	<u>239,648</u>
Total funds	13	<u><u>350,757</u></u>	<u><u>246,338</u></u>

The financial statements on pages 8 to 18 were approved by the trustees, and authorised for issue on and signed on their behalf by:

.....
S Tillyer
Chairman and Trustee

Newbury Soup Kitchen

Notes to the Financial Statements for the Year Ended 31 July 2025

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Newbury Soup Kitchen meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

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

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Tangible fixed assets

Individual fixed assets costing £150.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Newbury Soup Kitchen

Notes to the Financial Statements for the Year Ended 31 July 2025 (continued)

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures fitting and equipment	25% Straight Line
Computer equipment	25% Straight Line
Plant and machinery	25% Straight Line
Motor Vehicles	25% Straight Line

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

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

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

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

Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the period.

2 Income from donations and legacies

	Unrestricted funds		Restricted funds	Total funds
	Designated	General	funds	funds
	£	£	£	£
Donations and legacies;				
Donations and grants	<u>133,057</u>	<u>35,090</u>	<u>49,955</u>	<u>218,102</u>
Total for 2025	<u>133,057</u>	<u>35,090</u>	<u>49,955</u>	<u>218,102</u>
Total for 2024	<u>116,417</u>	<u>63,372</u>	<u>15,218</u>	<u>195,007</u>

Newbury Soup Kitchen

Notes to the Financial Statements for the Year Ended 31 July 2025 (continued)

3 Income from other trading activities

	Unrestricted funds General £	Total funds £
Events income;		
Other events income (fundraising events)	66,864	66,864
Other income from other trading activities	1,400	1,400
Total for 2025	68,264	68,264
Total for 2024	78,302	78,302

4 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2025 £
Advertising and marketing	178	-	178
Bank fees	141	-	141
Cleaning	-	1,185	1,185
Light and heat	-	6,801	6,801
Insurance	-	345	345
IT software and consumables	519	1,216	1,735
Motor expenses	551	9,963	10,514
Postage, printing and stationery	1,331	-	1,331
Rent	5,587	11,213	16,800
Repairs and maintenance	-	2,572	2,572
Training	-	2,391	2,391
Subscriptions	1,090	-	1,090
Telephone	969	-	969
Travel	136	-	136
Depreciation	10,960	-	10,960
Wages	84,323	8,412	92,735
Fundraising costs	22,444	990	23,434
Direct costs	-	9,935	9,935
	128,229	55,023	183,252

Newbury Soup Kitchen

Notes to the Financial Statements for the Year Ended 31 July 2025 (continued)

	Unrestricted funds General £	Restricted funds £	Total 2024 £
Advertising and marketing	-	702	702
Bank fees	564	-	564
Cleaning	-	2,027	2,027
Light and heat	-	5,921	5,921
Insurance	-	778	778
IT software and consumables	-	1,614	1,614
Legal expenses	-	180	180
Motor expenses	-	8,843	8,843
Postage, printing and stationery	-	2,148	2,148
Rent	-	10,400	10,400
Repairs and maintenance	-	929	929
Training	-	1,413	1,413
Subscriptions	960	-	960
Telephone	1,075	-	1,075
Travel	474	-	474
Depreciation	12,743	-	12,743
Wages	73,554	7,040	80,594
Fundraising costs	17,523	8,193	25,716
Direct costs	-	9,455	9,455
	<u>106,893</u>	<u>59,643</u>	<u>166,536</u>

5 Governance costs

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Independent Examiner's remuneration	3,600	3,600	-
Other governance costs	1,050	1,050	1,026
	<u>4,650</u>	<u>4,650</u>	<u>1,026</u>

6 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

Newbury Soup Kitchen

Notes to the Financial Statements for the Year Ended 31 July 2025 (continued)

7 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	87,671	77,169
Social security costs	3,090	1,700
Pension costs	1,974	1,726
	<u>92,735</u>	<u>80,595</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2025 No	2024 No
Average number of employees	<u>3</u>	<u>3</u>

Contributions to the employee pension schemes for the year totalled £1,974 (2024 - £1,726).

No employee received emoluments of more than £60,000 during the year

Newbury Soup Kitchen

Notes to the Financial Statements for the Year Ended 31 July 2025 (continued)

8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

9 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Total £
Cost			
At 1 August 2024	20,908	34,296	55,204
Additions	400	-	400
At 31 July 2025	21,308	34,296	55,604
Depreciation			
At 1 August 2024	14,229	23,351	37,580
Charge for the year	3,451	7,509	10,960
At 31 July 2025	17,680	30,860	48,540
Net book value			
At 31 July 2025	3,628	3,436	7,064
At 31 July 2024	6,679	10,945	17,624

10 Debtors

	2025 £	2024 £
Trade debtors	1,200	-
Prepayments	-	345
	1,200	345

11 Cash and cash equivalents

	2025 £	2024 £
Cash at bank	388,873	229,962

12 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	1,263	1,058
Other creditors	41,517	535
Accruals	3,600	-
	46,380	1,593

Newbury Soup Kitchen

Notes to the Financial Statements for the Year Ended 31 July 2025 (continued)

13 Funds

	Balance at 1 August 2024 £	Incoming resources £	Resources expended £	Balance at 31 July 2025 £
Unrestricted funds				
<i>General</i>				
Unrestricted	122,705	109,309	(132,879)	99,135
<i>Designated</i>				
Community Support Centre	116,943	133,057	-	250,000
Total unrestricted funds	239,648	242,366	(132,879)	349,135
Restricted funds				
Greenham Trust and Berkshire Community Foundation	6,690	46,041	(51,109)	1,622
National Lottery	-	3,914	(3,914)	-
Total restricted funds	6,690	49,955	(55,023)	1,622
Total funds	246,338	292,321	(187,902)	350,757
	Balance at 1 August 2023 £	Incoming resources £	Resources expended £	Balance at 31 July 2024 £
Unrestricted funds				
<i>General</i>				
Unrestricted	86,664	143,960	(107,919)	122,705
<i>Designated</i>				
Community Support Centre	526	116,417	-	116,943
Total unrestricted funds	87,190	260,377	(107,919)	239,648
Restricted				
Greenham Trust and Berkshire Community Foundation	51,115	15,218	(59,643)	6,690
Total funds	138,305	275,595	(167,562)	246,338

Newbury Soup Kitchen

Notes to the Financial Statements for the Year Ended 31 July 2025 (continued)

The specific purposes for which the funds are to be applied are as follows:

Designated funds

Newbury Soup Kitchen has built financial reserves to support its long-term plan to move into a permanent Community Support Centre, with Greenham Trust supporting development of a purpose-built facility. The project is expected to enter pre-planning in 2026, with completion estimated within around two years.

The charity's current base at Hambridge Lane (provided by SWIFT Logistics) meets immediate needs but lacks the space and facilities required for expanding, integrated services. A future premises needs to accommodate food storage and provision, outreach and support rooms, health and wellbeing services (including hairdressing, nursing and eye tests), statutory outreach sessions, secure storage for homelessness supplies, and suitable parking and outdoor space for vulnerable clients.

Reserves are designated to cover the transition to the new centre, including fit-out, equipment, setup costs, relocation, and ongoing service expansion. Additional fundraising continues to ensure readiness when a suitable building is secured.

.

Restricted funds

The National Lottery grant for one years funding for a part-time outreach worker to help to support women.

The Berkshire Community Foundation and Greenham Trust grants are for the provision of funds to cover operating activities.

Deferred income

Included in other creditors is £41,086 of deferred income. £16,086 of this relates to funds received from National Lottery in the year for which the performance obligations were not met as at 31 July 2025 and £25,000 relates to funds received from Lloyds Bank Foundation in the year ended 31 July 2025. This will be released to the SOFA in the year ended 31 July 2026.

The Lloyds Bank Foundation grant is to be applied for any costs which further the social purpose of Newbury Soup Kitchen.

14 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds at 31 July 2025
	General £	Designated £	£	£
Tangible fixed assets	7,064	-	-	7,064
Current assets	97,365	250,000	42,708	390,073
Current liabilities	(5,294)	-	(41,086)	(46,380)
Total net assets	<u>99,135</u>	<u>250,000</u>	<u>1,622</u>	<u>350,757</u>

Newbury Soup Kitchen

Notes to the Financial Statements for the Year Ended 31 July 2025 (continued)

	Unrestricted funds		Restricted funds	Total funds at
	General	Designated	funds	31 July
	£	£	£	2024
				£
Tangible fixed assets	17,624	-	-	17,624
Current assets	106,674	116,943	6,690	230,307
Current liabilities	<u>(1,593)</u>	<u>-</u>	<u>-</u>	<u>(1,593)</u>
Total net assets	<u>122,705</u>	<u>116,943</u>	<u>6,690</u>	<u>246,338</u>

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Signature 1

Signed by Simon Tillyer using authentication code bWMxU1khRXp3MVhn at IP address 83.151.204.116, on 2026/05/22 15:18:37 Z.

Simon Tillyer's e-mail address is: simon@newburysoupkitchen.org.uk.

Newbury Soup Kitchen

England & Wales - Charity number 1179298

Accounts

Newbury Soup Kitchen
Unaudited Financial Statements
31 July 2024

Newbury Soup Kitchen

Financial Statements

Year ended 31 July 2024

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Newbury Soup Kitchen

Management Committee Report

Year ended 31 July 2024

The trustees present their report and the unaudited financial statements of the society for the year ended 31 July 2024.

Principal activities

The principal activity of the company during the year was food provision, outreach and other support services for the homeless and other vulnerable adults in the Newbury area. The company strives to help people who are marginalised and experiencing poverty in Newbury and West Berkshire. This is achieved by providing a broad spectrum of healthy food provision and outreach.

Trustees

The trustees who served the society during the year were as follows:

Andrew Shegog
Rebecca Dunn
Brynn Marie Holmes
Steph Langley
Bridget Eastwood
Simon Tillyer
Julie Campbell (Appointed 01/12/2023)

This report was approved by the management committee on 7/3/24 and signed on behalf of the board by:

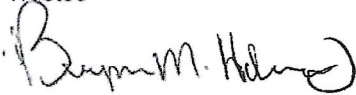
Andrew Shegog
Chair



Rebecca Dunn
Trustee



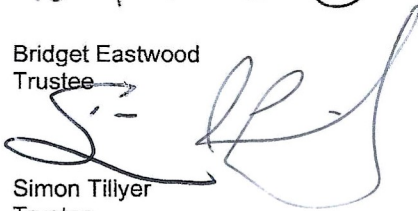
Brynn Marie Holmes
Trustee



Steph Langley
Trustee



Bridget Eastwood
Trustee



Julie Campbell
Trustee



Simon Tillyer
Trustee

Registered office:
1 Hambridge Lane
Newbury
Berkshire RG14 5TU

Newbury Soup Kitchen

Statement of Income and Retained Earnings

Year ended 31 July 2024

	Note	2024 £	2023 £
Turnover		273,309	183,617
Cost of sales		35,169	21,556
Gross profit		<u>238,140</u>	<u>162,061</u>
Administrative expenses		132,393	124,993
Operating profit		<u>105,747</u>	<u>37,068</u>
Other interest receivable and similar income		2,286	407
Profit before taxation	5	<u>108,033</u>	<u>37,475</u>
Tax on profit		—	—
Profit for the financial year and total comprehensive income		<u>108,033</u>	<u>37,475</u>
Retained earnings at the start of the year		<u>138,305</u>	<u>100,830</u>
Retained earnings at the end of the year		<u>246,338</u>	<u>138,305</u>

The notes on pages 5 to 8 form part of these financial statements.

Newbury Soup Kitchen

Statement of Financial Position

31 July 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	6	17,624	27,675
Current assets			
Debtors	7	345	–
Cash at bank and in hand		229,962	110,960
		<u>230,307</u>	<u>110,960</u>
Creditors: amounts falling due within one year	8	<u>1,593</u>	<u>330</u>
Net current assets		<u>228,714</u>	<u>110,630</u>
Total assets less current liabilities		<u>246,338</u>	<u>138,305</u>
Net assets		<u>246,338</u>	<u>138,305</u>
Capital and reserves			
Profit and loss account		<u>246,338</u>	<u>138,305</u>
Shareholders funds		<u>246,338</u>	<u>138,305</u>

The society is satisfied that it is entitled to exemption from the requirement to obtain an audit under section 84 of the Co-operative and Community Benefit Societies Act 2014.

The shareholders have not required the society to obtain an audit of its financial statements for the year in question in accordance with the Act.

The trustees acknowledge their responsibilities for:

- ensuring that the society keeps proper accounting records which comply with section 75 of the Co-operative and Community Benefit Societies Act 2014 (the Act);
- establishing and maintaining a satisfactory system of its books of accounts, its cash holdings and all its receipts and remittances in order to comply with section 75 of the Act; and
- preparing financial statements which give a true and fair view of the state of affairs of the society as at the end of the financial year and of its income and expenditure for the year in accordance with the requirements of section 80, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the society.

These financial statements have been prepared in accordance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

The notes on pages 5 to 8 form part of these financial statements.

Newbury Soup Kitchen

Statement of Financial Position *(continued)*

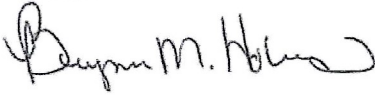
31 July 2024

These financial statements were approved by the management committee and authorised for issue on, and are signed on their behalf by:

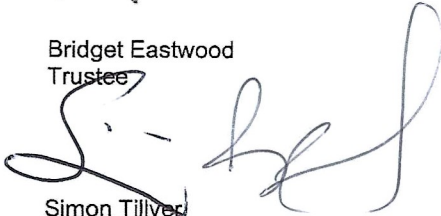
Andrew Shegog
Chair



Brynn Marie Holmes
Trustee



Bridget Eastwood
Trustee



Simon Tillyer
Trustee

Rebecca Dunn
Trustee



Steph Langley
Trustee



Julie Campbell
Trustee



Registration number: CE014708

The notes on pages 5 to 8 form part of these financial statements.

Newbury Soup Kitchen

Notes to the Financial Statements

Year ended 31 July 2024

1. General information

The society is registered under the Co-operative and Community Benefit Societies Act 2014. The address of the registered office is 1 Hambridge Lane, Newbury, Berkshire, RG14 5TU.

2. Statement of compliance

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Revenue recognition

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer (usually on despatch of the goods); the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in equity, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in equity in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in equity in respect of that asset, the excess shall be recognised in profit or loss.

Newbury Soup Kitchen

Notes to the Financial Statements *(continued)*

Year ended 31 July 2024

3. Accounting policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery	-	25% straight line
Fixtures and fittings	-	25% straight line
Motor vehicles	-	25% straight line
Equipment	-	25% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the society are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the society becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Newbury Soup Kitchen

Notes to the Financial Statements *(continued)*

Year ended 31 July 2024

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as a finance cost in profit or loss in the period in which it arises.

4. Employee numbers

The average number of persons employed by the society during the year amounted to 4 (2023: 2).

5. Profit before taxation

Profit before taxation is stated after charging:

	2024	2023
	£	£
Depreciation of tangible assets	<u>12,744</u>	<u>11,988</u>

Newbury Soup Kitchen

Notes to the Financial Statements *(continued)*

Year ended 31 July 2024

6. Tangible assets

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
Cost					
At 1 August 2023	11,071	2,416	34,296	4,728	52,511
Additions	2,253	–	–	440	2,693
At 31 July 2024	<u>13,324</u>	<u>2,416</u>	<u>34,296</u>	<u>5,168</u>	<u>55,204</u>
Depreciation					
At 1 August 2023	6,888	1,138	15,464	1,346	24,836
Charge for the year	3,014	604	7,887	1,239	12,744
At 31 July 2024	<u>9,902</u>	<u>1,742</u>	<u>23,351</u>	<u>2,585</u>	<u>37,580</u>
Carrying amount					
At 31 July 2024	<u>3,422</u>	<u>674</u>	<u>10,945</u>	<u>2,583</u>	<u>17,624</u>
At 31 July 2023	<u>4,183</u>	<u>1,278</u>	<u>18,832</u>	<u>3,382</u>	<u>27,675</u>

7. Debtors

	2024 £	2023 £
Other debtors	<u>345</u>	<u>–</u>

8. Creditors: amounts falling due within one year

	2024 £	2023 £
Bank loans and overdrafts	–	19
Social security and other taxes	1,393	311
Other creditors	<u>200</u>	<u>–</u>
	<u>1,593</u>	<u>330</u>

Other Notes

Restricted Funds - The company has intentionally increased its cash at bank balance during financial year ended 31 July 2024, with the sole intention of raising sufficient funds to support the relocation of its business to a larger rental unit, enabling the entity to offer additional services to the local community. Following the relocation, it is expected that cash at bank and profit figures will be maintained at a level necessary for the company's operating activities.

Newbury Soup Kitchen

England & Wales - Charity number 1179298

Accounts

REGISTRATION NUMBER: CE014708

**Newbury Soup Kitchen
Unaudited Financial Statements
31 July 2023**

Newbury Soup Kitchen

Financial Statements

Year ended 31 July 2023

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Newbury Soup Kitchen

Management Committee Report

Year ended 31 July 2023

The trustees present their report and the unaudited financial statements of the society for the year ended 31 July 2023.

Principal activities

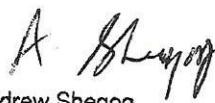
The principal activity of the company during the year was food provision, outreach and other support services for the homeless and other vulnerable adults in the Newbury area.

Trustees

The trustees who served the society during the year were as follows:

Andrew Shegog
Rebecca Dunn
Brynn Marie Holmes
Steph Langley
Bridget Eastwood

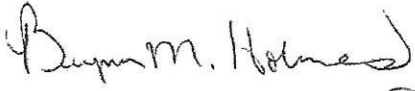

This report was approved by the management committee on 15 March 2024 and signed on behalf of the board by:


Andrew Shegog
Chair


Rebecca Dunn
Trustee

Brynn Marie Holmes
Trustee

Steph Langley
Trustee


Bridget Eastwood
Trustee




Registered office:
1 Hambridge Lane
Newbury
Berkshire
RG14 5TU

Newbury Soup Kitchen

Statement of Income and Retained Earnings

Year ended 31 July 2023

	Note	2023 £	2022 £
Turnover		183,617	82,534
Cost of sales		<u>21,556</u>	<u>8,808</u>
Gross profit		162,061	73,726
Administrative expenses		<u>124,993</u>	<u>84,672</u>
Operating profit/(loss)		37,068	(10,946)
Other interest receivable and similar income		407	—
Profit/(loss) before taxation	5	<u>37,475</u>	<u>(10,946)</u>
Tax on profit/(loss)		—	—
Profit/(loss) for the financial year and total comprehensive income		<u>37,475</u>	<u>(10,946)</u>
Retained earnings at the start of the year		<u>100,830</u>	<u>111,776</u>
Retained earnings at the end of the year		<u>138,305</u>	<u>100,830</u>

The notes on pages 5 to 8 form part of these financial statements.

Newbury Soup Kitchen

Statement of Financial Position

31 July 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	6	27,675	26,524
Current assets			
Cash at bank and in hand		110,960	74,585
Creditors: amounts falling due within one year	7	330	279
Net current assets		<u>110,630</u>	<u>74,306</u>
Total assets less current liabilities		<u>138,305</u>	<u>100,830</u>
Capital and reserves			
Profit and loss account		138,305	100,830
Shareholders funds		<u>138,305</u>	<u>100,830</u>

The society is satisfied that it is entitled to exemption from the requirement to obtain an audit under section 84 of the Co-operative and Community Benefit Societies Act 2014.

The shareholders have not required the society to obtain an audit of its financial statements for the year in question in accordance with the Act.

The trustees acknowledge their responsibilities for:

- ensuring that the society keeps proper accounting records which comply with section 75 of the Co-operative and Community Benefit Societies Act 2014 (the Act);
- establishing and maintaining a satisfactory system of its books of accounts, its cash holdings and all its receipts and remittances in order to comply with section 75 of the Act; and
- preparing financial statements which give a true and fair view of the state of affairs of the society as at the end of the financial year and of its income and expenditure for the year in accordance with the requirements of section 80, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the society.

These financial statements have been prepared in accordance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

Reserves Policy: The Trustees have sought to build up a balance in excess of what would normally be required as a prudent cash position to cover operations, in order to prepare for the costs of moving to and fitting out a building to extend our outreach work and other client provision. It is expected that this balance will increase in the financial year 2023-24.

The statement of financial position
continues on the following page.


The notes on pages 5 to 8 form part of these financial statements.

Newbury Soup Kitchen

Statement of Financial Position *(continued)*

31 July 2023

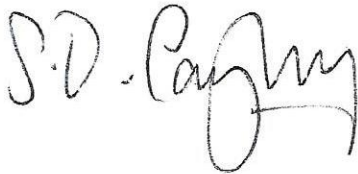
These financial statements were approved by the management committee and authorised for issue on 15/3/2024, and are signed on their behalf by:


Andrew Shegog
Chair

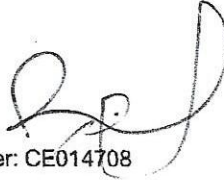

Rebecca Dunn
Trustee


Brynn Marie Holmes
Trustee

Steph Langley
Trustee



Bridget Eastwood
Trustee


Registration number: CE014708

The notes on pages 5 to 8 form part of these financial statements.

Newbury Soup Kitchen

Notes to the Financial Statements

Year ended 31 July 2023

1. General information

The society is registered under the Co-operative and Community Benefit Societies Act 2014. The address of the registered office is 1 Hambridge Lane, Newbury, Berkshire, RG14 5TU.

2. Statement of compliance

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Revenue recognition

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer (usually on despatch of the goods); the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in equity, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in equity in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in equity in respect of that asset, the excess shall be recognised in profit or loss.

Newbury Soup Kitchen

Notes to the Financial Statements *(continued)*

Year ended 31 July 2023

3. Accounting policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery	-	25% straight line
Fixtures and fittings	-	25% straight line
Motor vehicles	-	25% straight line
Equipment	-	25% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the society are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the society becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Newbury Soup Kitchen

Notes to the Financial Statements *(continued)*

Year ended 31 July 2023

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as a finance cost in profit or loss in the period in which it arises.

4. Employee numbers

The average number of persons employed by the society during the year amounted to 2 (2022: 2).

5. Profit before taxation

Profit before taxation is stated after charging:

	2023	2022
	£	£
Depreciation of tangible assets	11,988	9,270

Newbury Soup Kitchen

England & Wales - Charity number 1179298

Accounts

REGISTRATION NUMBER: CE014708

Newbury Soup Kitchen
Unaudited Financial Statements
31 July 2022

Newbury Soup Kitchen

Financial Statements

Year ended 31 July 2022

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Newbury Soup Kitchen

Management Committee Report

Year ended 31 July 2022

The trustees present their report and the unaudited financial statements of the society for the year ended 31 July 2022.

Principal activities

The principal activity of the company during the year was food provision, outreach and other support services for the homeless and other vulnerable adults in the Newbury area.

Trustees

The trustees who served the society during the year were as follows:

Andrew Shegog
Rebecca Dunn
Brynn Marie Holmes
Stephanie Langley

This report was approved by the management committee on and signed on behalf of the board by:

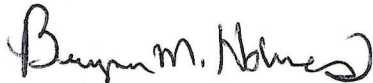
Andrew Shegog
Chair



Rebecca Dunn
Trustee



Brynn Marie Holmes
Trustee



Stephanie Langley
Trustee



Registered office:
1 Hambridge Lane
Newbury
Berkshire
RG14 5TU

Newbury Soup Kitchen

Statement of Income and Retained Earnings

Year ended 31 July 2022

	Note	2022 £	2021 £
Turnover		82,534	106,300
Cost of sales		<u>8,808</u>	<u>8,204</u>
Gross profit		73,726	98,096
Administrative expenses		<u>84,672</u>	<u>58,786</u>
Operating (loss)/profit		(10,946)	39,310
(Loss)/profit before taxation	5	<u>(10,946)</u>	<u>39,310</u>
Tax on (loss)/profit		<u>-</u>	<u>-</u>
(Loss)/profit for the financial year and total comprehensive income		<u>(10,946)</u>	<u>39,310</u>
Retained earnings at the start of the year		<u>111,776</u>	<u>72,466</u>
Retained earnings at the end of the year		<u>100,830</u>	<u>111,776</u>

The notes on pages 5 to 8 form part of these financial statements.

Newbury Soup Kitchen
Statement of Financial Position
31 July 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	6	26,524	31,263
Current assets			
Debtors	7	–	1,471
Cash at bank and in hand		<u>74,585</u>	<u>80,694</u>
		74,585	82,165
Creditors: amounts falling due within one year	8	<u>279</u>	<u>1,652</u>
Net current assets		<u>74,306</u>	<u>80,513</u>
Total assets less current liabilities		<u>100,830</u>	<u>111,776</u>
Capital and reserves			
Profit and loss account		<u>100,830</u>	<u>111,776</u>
Shareholders funds		<u>100,830</u>	<u>111,776</u>

The society is satisfied that it is entitled to exemption from the requirement to obtain an audit under section 84 of the Co-operative and Community Benefit Societies Act 2014.

The shareholders have not required the society to obtain an audit of its financial statements for the year in question in accordance with the Act.

The trustees acknowledge their responsibilities for:

- ensuring that the society keeps proper accounting records which comply with section 75 of the Co-operative and Community Benefit Societies Act 2014 (the Act);
- establishing and maintaining a satisfactory system of its books of accounts, its cash holdings and all its receipts and remittances in order to comply with section 75 of the Act; and
- preparing financial statements which give a true and fair view of the state of affairs of the society as at the end of the financial year and of its income and expenditure for the year in accordance with the requirements of section 80, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the society.

These financial statements have been prepared in accordance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

The statement of financial position
continues on the following page.
The notes on pages 5 to 8 form part of these financial statements.

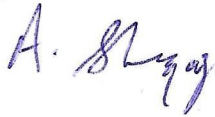
Newbury Soup Kitchen

Statement of Financial Position *(continued)*

31 July 2022

These financial statements were approved by the management committee and authorised for issue on, and are signed on their behalf by:

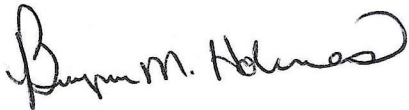
Andrew Shegog
Chair



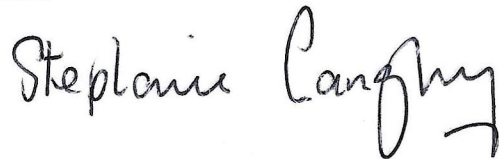
Rebecca Dunn
Trustee



Brynn Marie Holmes
Trustee



Stephanie Langley
Trustee



Registration number: CE014708

The notes on pages 5 to 8 form part of these financial statements.

Newbury Soup Kitchen

Notes to the Financial Statements

Year ended 31 July 2022

1. General information

The society is registered under the Co-operative and Community Benefit Societies Act 2014. The address of the registered office is 1 Hambridge Lane, Newbury, Berkshire, RG14 5TU.

2. Statement of compliance

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Revenue recognition

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer (usually on despatch of the goods); the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in equity, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in equity in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in equity in respect of that asset, the excess shall be recognised in profit or loss.

Newbury Soup Kitchen

Notes to the Financial Statements *(continued)*

Year ended 31 July 2022

3. Accounting policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery	-	25% straight line
Fixtures and fittings	-	25% straight line
Motor vehicles	-	25% straight line
Equipment	-	25% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the society are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the society becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Newbury Soup Kitchen

Notes to the Financial Statements *(continued)*

Year ended 31 July 2022

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as a finance cost in profit or loss in the period in which it arises.

4. Employee numbers

The average number of persons employed by the society during the year amounted to 2 (2021: Nil).

1

5. Profit before taxation

Profit before taxation is stated after charging:

	2022	2021
	£	£
Depreciation of tangible assets	9,270	3,578

Newbury Soup Kitchen

Notes to the Financial Statements *(continued)*

Year ended 31 July 2022

6. Tangible assets

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
Cost					
At 1 August 2021	9,432	762	23,301	1,346	34,841
Additions	1,489	1,654	–	1,388	4,531
At 31 July 2022	<u>10,921</u>	<u>2,416</u>	<u>23,301</u>	<u>2,734</u>	<u>39,372</u>
Depreciation					
At 1 August 2021	1,641	95	1,752	90	3,578
Charge for the year	2,514	439	5,825	492	9,270
At 31 July 2022	<u>4,155</u>	<u>534</u>	<u>7,577</u>	<u>582</u>	<u>12,848</u>
Carrying amount					
At 31 July 2022	<u>6,766</u>	<u>1,882</u>	<u>15,724</u>	<u>2,152</u>	<u>26,524</u>
At 31 July 2021	<u>7,791</u>	<u>667</u>	<u>21,549</u>	<u>1,256</u>	<u>31,263</u>

7. Debtors

	2022 £	2021 £
Other debtors	–	1,471

8. Creditors: amounts falling due within one year

	2022 £	2021 £
Social security and other taxes	279	1,652

Newbury Soup Kitchen

England & Wales - Charity number 1179298

Accounts

Newbury Soup Kitchen

Unaudited Financial Statements

31 July 2021

Newbury Soup Kitchen

Financial Statements

Year ended 31 July 2021

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Statement of income and retained earnings	2
Statement of financial position	3
Notes to the financial statements	5

Newbury Soup Kitchen

Management Committee Report

Year ended 31 July 2021

The trustees present their report and the unaudited financial statements of the society for the year ended 31 July 2021.

Principal activities

The principal activity of the company during the year was food provision, outreach and other support services for the homeless and other vulnerable adults in the Newbury area.

Trustees

The trustees who served the society during the year were as follows:

Anna Field
Steph Langley
Lorraine Croggon
Andrew Shegog

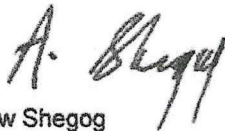
This report was approved by the management committee on and signed on behalf of the board by:



Anna Field
Chairwoman



Steph Langley
Trustee



Andrew Shegog
Treasurer



Lorraine Croggon
Secretary

Registered office:
1 Hambridge Lane
Newbury
Berkshire
RG14 5TU

Newbury Soup Kitchen

Statement of Income and Retained Earnings

Year ended 31 July 2021

	Note	2021 £	2020 £
Turnover		106,300	87,780
Cost of sales		<u>8,204</u>	<u>8,294</u>
Gross profit		98,096	79,486
Administrative expenses		<u>58,786</u>	<u>33,830</u>
Operating profit		39,310	45,656
Profit before taxation	5	<u>39,310</u>	<u>45,656</u>
Tax on profit		<u>-</u>	<u>-</u>
Profit for the financial year and total comprehensive income		<u>39,310</u>	<u>45,656</u>
Retained earnings at the start of the year		<u>72,466</u>	<u>26,810</u>
Retained earnings at the end of the year		<u>111,776</u>	<u>72,466</u>

The notes on pages 6 to 9 form part of these financial statements.

Newbury Soup Kitchen

Statement of Financial Position

31 July 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	6	31,263	–
Current assets			
Debtors	7	1,471	–
Cash at bank and in hand		80,694	73,049
		<u>82,165</u>	<u>73,049</u>
Creditors: amounts falling due within one year	8	<u>1,652</u>	<u>583</u>
Net current assets		<u>80,513</u>	<u>72,466</u>
Total assets less current liabilities		<u>111,776</u>	<u>72,466</u>
Capital and reserves			
Profit and loss account		111,776	72,466
Shareholders funds		<u>111,776</u>	<u>72,466</u>

The society is satisfied that it is entitled to exemption from the requirement to obtain an audit under section 84 of the Co-operative and Community Benefit Societies Act 2014.

The shareholders have not required the society to obtain an audit of its financial statements for the year in question in accordance with the Act.

The trustees acknowledge their responsibilities for:

- ensuring that the society keeps proper accounting records which comply with section 75 of the Co-operative and Community Benefit Societies Act 2014 (the Act);
- establishing and maintaining a satisfactory system of its books of accounts, its cash holdings and all its receipts and remittances in order to comply with section 75 of the Act; and
- preparing financial statements which give a true and fair view of the state of affairs of the society as at the end of the financial year and of its income and expenditure for the year in accordance with the requirements of section 80, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the society.

These financial statements have been prepared in accordance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

**The statement of financial position
continues on the following page.
The notes on pages 5 to 8 form part of these financial statements.**

Newbury Soup Kitchen

Statement of Financial Position *(continued)*

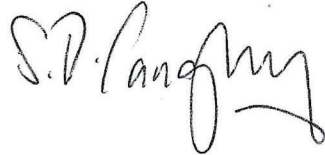
31 July 2021

These financial statements were approved by the management committee and authorised for issue on, and are signed on their behalf by:



Anna Field
Chairwoman

Steph Langley
Trustee



Andrew Shegog
Treasurer

Lorraine Croggon
Secretary



Registration number: CE014708

The notes on pages 6 to 9 form part of these financial statements.

Newbury Soup Kitchen

Notes to the Financial Statements

Year ended 31 July 2021

1. General information

The society is registered under the Co-operative and Community Benefit Societies Act 2014. The address of the registered office is 1 Hambridge Lane, Newbury, Berkshire, RG14 5TU.

2. Statement of compliance

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Revenue recognition

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer (usually on despatch of the goods); the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in equity, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in equity in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in equity in respect of that asset, the excess shall be recognised in profit or loss.

Newbury Soup Kitchen

Notes to the Financial Statements *(continued)*

Year ended 31 July 2021

3. Accounting policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery	-	25% straight line
Fixtures and fittings	-	25% straight line
Motor vehicles	-	25% straight line
Equipment	-	25% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the society are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the society becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Newbury Soup Kitchen

Notes to the Financial Statements *(continued)*

Year ended 31 July 2021

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as a finance cost in profit or loss in the period in which it arises.

4. Employee numbers

The average number of persons employed by the society during the year amounted to 1 (2020:1).

5. Profit before taxation

Profit before taxation is stated after charging:

	2021	2020
	£	£
Depreciation of tangible assets	<u>3,578</u>	<u>–</u>

Newbury Soup Kitchen

Notes to the Financial Statements *(continued)*

Year ended 31 July 2021

6. Tangible assets

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
Cost					
At 1 August 2020	–	–	–	–	–
Additions	9,432	762	23,301	1,346	34,841
At 31 July 2021	<u>9,432</u>	<u>762</u>	<u>23,301</u>	<u>1,346</u>	<u>34,841</u>
Depreciation					
At 1 August 2020	–	–	–	–	–
Charge for the year	1,641	95	1,752	90	3,578
At 31 July 2021	<u>1,641</u>	<u>95</u>	<u>1,752</u>	<u>90</u>	<u>3,578</u>
Carrying amount					
At 31 July 2021	<u>7,791</u>	<u>667</u>	<u>21,549</u>	<u>1,256</u>	<u>31,263</u>
At 31 July 2020	–	–	–	–	–

7. Debtors

	2021 £	2020 £
Other debtors	<u>1,471</u>	<u>–</u>

8. Creditors: amounts falling due within one year

	2021 £	2020 £
Social security and other taxes	<u>1,652</u>	<u>583</u>