

SUNDERLAND COMMUNITY SOUP KITCHEN LTD

England & Wales · Charity number 1185044

Details

Status Registered

Legal form Charitable company

Company number [11911645](#)

Registered 2019-08-27

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

Contact

Address 137 High Street West
Sunderland
SR1 1UN

Phone 07495320409

Email info@sunderlandcommunitysoupkitchen.co.uk

Activities

Objects: THE CHARITY'S OBJECTS ('OBJECTS') ARE SPECIFICALLY RESTRICTED TO THE FOLLOWING:THE RELIEF OF POVERTY AMONG PEOPLE LIVING OR WORKING IN SUNDERLAND, AND ITS SURROUNDING AREAS BYA. PROVIDING SUCH PERSONS WITH:(I) GOODS SERVICES AND FOOD WHICH THEY COULD NOT OTHERWISE AFFORD THROUGH LACK OF MEANS; AND(II) INFORMATION, ADVICE AND GUIDANCE;B. ANY OTHER CHARITABLE MEANS AS THE TRUSTEES THINK FIT (IN ACCORDANCE WITH THE LAWS OF ENGLAND AND WALES)."

Activities: Our stated objectives are, "The relief of poverty among people living or working in Sunderland and it's surrounding areas, by providing such persons with goods, services and food they could not otherwise afford through lack of means, and information advice and guidance.".... In reality we provide hot food, food parcels, clothing and support to those who need it, no questions asked.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** The Prevention Or Relief Of Poverty
- **Who:** The General Public/mankind

Geography

- Sunderland

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£221,143	£261,023	-	-
2024-03-31	£200,651	£210,589	-	-
2023-03-31	£237,793	£178,002	-	-
2022-03-31	£153,158	£135,900	-	-
2021-03-31	£188,511	£72,305	-	-

Trustees

Name	Role	Appointed
PAUL GOWLAND	Chair	2019-08-15
Gary Robert Watson		2021-12-13
Julie Watson		2026-02-01

SUNDERLAND COMMUNITY SOUP KITCHEN LTD

England & Wales - Charity number 1185044

Accounts

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

Company Registration Number: 11911645
Charity Number: 1185044

DEBÉRE LIMITED
Chartered Accountants
Swallow House
Parsons Road
Washington
Tyne and Wear
NE37 1EZ

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED
FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025

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SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED
MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS
YEAR ENDED 31 MARCH 2025

The board of trustees

Mr P Gowland
Mrs J Watson
Mr G R Watson
Mrs O Ford

Registered office

c/o Debére Limited
Swallow House
Parsons House
Washington
Tyne and Wear
NE37 1EZ

Accountants

Debére Limited
Chartered Accountants
Swallow House
Parsons House
Washington
Tyne and Wear
NE37 1EZ

Bankers

Virgin Money
82 English Street
Carlisle
CA3 8HP

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED

REPORT OF THE TRUSTEES

YEAR ENDED 31 MARCH 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees confirm that the annual report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity has the following charitable objectives:

The relief of poverty among people living or working in Sunderland, and its surrounding areas by:

- Providing such persons with:
 - (a) goods, services and food which they could not otherwise afford through lack of means; and
 - (b) information, advice and guidance.
- Any other charitable means as the trustees think fit (in accordance with the laws of England and Wales).

Governing document

The charity is governed by its Articles of Association.

Method of appointment or election of the trustees

The trustees of the charity are also its directors. Information on the appointment of directors can be found in the company's Articles of Association.

Policies adopted for the induction and training of trustees

Training and induction are available for all new trustees. During the induction process, they are informed as to their duties and responsibilities. Any request from a trustee for training is considered by the Board of Sunderland Community Soup Kitchen Limited.

Organisation

As at 31 March 2025 Sunderland Community Soup Kitchen Limited had a Board of Trustees of 4 members.

The board of trustees during the year are as follows:

Mr P Gowland
Mrs J Watson – resigned 7 April 2025
Mr G R Watson
Mrs O Ford – appointed 1 November 2024
Mr M P Hartnack – resigned 1 October 2024

Public benefit

The charity's objective and principal activity is to provide assistance to the homeless and hungry, and not just the hungry homeless. Food poverty affects many other members of society, and this we seek to address.

In setting objectives and planning for activities, the trustees have given due consideration to the general guidance given by the Charity Commission relating to public benefit.

Volunteers

The charity is run mainly by volunteers. There are currently 72 active volunteers and 7 standby volunteers.

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED

REPORT OF THE TRUSTEES *(continued)*

YEAR ENDED 31 MARCH 2025

ACHIEVEMENTS AND PERFORMANCE

Sunderland Community Soup Kitchen (Charity Number 1185044) has been a vital support service to our local community since we served our first meal on 15 July 2019.

Chairman's Report

I am pleased to present the Chairman's Report for Sunderland Community Soup Kitchen for the year under review.

Throughout the year, the charity has continued to respond to high levels of food insecurity, homelessness, financial hardship, and social isolation within the community. Our focus has remained on delivering practical support in a dignified and person-centred manner, while also developing services that contribute to longer-term stability and wellbeing.

The charity's core activity continues to be the provision of food support. Through the £12 meal schedule, individuals are able to access regular hot meals alongside Mack a Meal, which provides a monthly supply of cupboard staples supplemented with fresh fruit and vegetables. This approach supports improved nutrition, budgeting, and independence, and delivers clear public benefit.

During the year, the charity introduced Davy, a new mobile emergency homelessness support service delivered from a converted horse box. Davy provides immediate, practical assistance to people experiencing homelessness, including the distribution of tents, sleeping bags, hot drinks, snacks, and essential warm items such as hats, gloves, scarves, coats, and other clothing. This mobile service enables the charity to reach individuals who are rough sleeping or otherwise unable to access building-based services, helping to reduce risk, improve wellbeing, and address urgent need.

Following a review of service delivery and resource allocation, the trustees made the decision to discontinue Sunday services. This allowed resources to be redirected toward services with greater impact and sustainability.

The charity continued to develop its work beyond crisis response. During the year, we expanded into employment training and education, successfully introducing a structured induction programme focused on AI awareness and employability skills. This programme supports beneficiaries to develop digital confidence, workplace readiness, and engagement with learning and employment opportunities.

The charity also continued to operate two community allotments, where fruit and vegetables are grown for inclusion within food support services. In addition to contributing to food provision, the allotments provide opportunities for routine, engagement, and wellbeing, offering a supportive environment that promotes mindfulness and positive mental health.

Maintaining financial sustainability remains a key priority for the trustees. The charity continued to strengthen its revenue-generating activities, including TriBeCa, Funky G, and Busy D's, a new alterations service launched during the year. These activities generate unrestricted income which supports the delivery of charitable services and reduces reliance on external funding.

The trustees would like to thank the charity's volunteers, staff, partners, and supporters for their continued dedication and commitment.

Looking ahead, the trustees remain confident that the charity is well positioned to continue delivering public benefit while responding flexibly to emerging needs. The focus for the coming year will be on maintaining service quality, strengthening financial resilience, and further developing opportunities that support individuals toward greater independence.

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED

REPORT OF THE TRUSTEES *(continued)*

YEAR ENDED 31 MARCH 2025

Our Wonderful Award-Winning Team

Our team is mainly volunteers, giving their time and skills to be important cogs in the wheel that helps so many local people. Dedicated 'dream team', their commitment, energy, heartfelt passion to help others is immeasurable. We currently have 72 active volunteers and 7 standby volunteers, all DBS Checked, qualified to level 2 and 3 Food and Hygiene or above to work in our kitchens, most of the team completed first aid training, fire warden training, safeguarding leads and suicide awareness.

In 2025 we completely changed our business model to build longevity and financial stability to our charity going forward. Two paid employees, working to high standards, strict compliances and innovative ideas to increase our funds in 2026.

From April 2025 we commenced our new budgeting support scheme, buying 12 meals upfront to cover for one month, a customer card, costing £12 ensures that food supply is available all month to the subscriber which encourages budgeting skills. We also offer free food option to any guest without money.

Our service is dignified, without intrusive questions and open to all.

We are more than just a 'Soup Kitchen', our food is a lifeline to many, packed with vegetables and protein, designed to improve diets, many of our guests rely on cheaper brands, high carbohydrate content with little all-round nutritional value. We use lots of fresh produce; some we grow in our own allotments (we have two working spaces where each year we improve the quantities of fresh produce grown with no chemicals in the process). Each day we offer fruit and water as part of our service.

People that use our service are living in poverty, dealing with addictions, low-income families, unemployed and employed, yet still unable to make ends meet some months. A high number of our guests are single and living in isolation; a trip to our food service is the only contact and interaction some have each day. Combatting loneliness and improving mental health are huge factors in how we work. We offer a hand up in life rather than a handout.

In November 2024, we closed our 3,000sq ft warehouse, so we have made changes to our working practice and transferred the costings to open 3 adjoining revenue schemes to enable us to work towards better financial stability. Public donations have reduced massively since the Pandemic and high cost of living crisis.

Tribeca – Our Community Hub

In January 2025, we opened our community hub.

We have created a beautiful space with areas for meetings, counselling, pop up events, art gallery styling, improving waiting times for referrals and external support, bring people together through arts and crafts, training courses to improve employment, education, creativity and togetherness, tackle issues and support around domestic abuse, smoking and better energy support.

Funky G – Our Pre-Loved Boutique

As donations reduced, we knew we had to create ways to give us financial stability; Funky G opened at the end of January 2025. Our funky boutique houses donated high quality clothing items at affordable prices. Our goal is to employ people, work alongside educational establishments to offer a training space for retail experience, explore online sales platforms and work toward bringing our High Street back to life, opening both in daytimes and evenings. We simply aim to work harder, improve financial stability, save the environment and reduce waste and clothing heading to landfill sites. We will recycle, repurpose and re-love clothing and accessories. We have established online selling techniques and pop-up events.

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED

REPORT OF THE TRUSTEES *(continued)*

YEAR ENDED 31 MARCH 2025

Busy D – Sewing and Repair Services

In an adjoining space we have created a work area to house sewing repairs and alterations. Volunteer ran, opened in January 2025, encouraging repair rather than replace any damaged clothing. We plan to teach our guests how to repair and look at improving sewing and craft skills. We will be open to the public for their repairs which will support additional income for our charity.

Lottie and Gigsy – Our allotments

We have two allotments, growing our own produce to support our menus. We have organisations volunteering on site regularly, a team of volunteers, harvest and maintain the large spaces, we rescued two ducklings planned to be euthanised and now live and flourish on our allotment. Now we have 4 ducks under our care. Each allotment is a tranquil and safe space, with a calming atmosphere where all who visit enjoy being outdoors and in tune with nature.

Davy – Our Horsebox

Davy is a converted horsebox that has multiple uses; it's been a base for an art exhibition, food collections but its main duty is working on the streets, directly providing emergency supplies and support to our city homeless. We will provide food, snacks and hot drinks, sleeping bags, spare clothing and warm coats, tents, emergency survival items, first aid supplies and a portable defibrillator onboard.

Albert's Pantry – Mack A Meal

We have created our own community shop housing food items specifically to make meals rather than emergency food support. Our guests receive this service free of charge together with our 12 meals for £12 Scheme, encouraging meal planning alongside fresh fruit and vegetables. Our aim to upgrade food support, encourage better diets on a low budget, encourage batch cooking and plan to provide recipe ideas and personal guidance.

Our Refill Scheme

We created a refill service for plant based household and personal cleaning products. All items improve the environment but give our guests washing detergent, hand soap, shower gel, shampoo and multi-surface cleaner.

Season Tickets to SAFC

A wonderful donator has again supported funding which is match funded by the Sunderland Association Football Club, to obtain 21 season tickets for our guests; families and volunteers to enjoy following the football club we all love. This gives people opportunities to attend that they would never be able to afford, this scheme is so successful, our passionate attendees love the atmosphere and following performance at home matches at The Stadium of Light.

Additional Support

We have had to reduce our furniture, free clothing and foodbank. We now work closely with partners to ensure that warm clothes, hats, scarves, furniture and household items are still sourced, now simply delivered directly instead of stored at our former warehouse. We support with brand new towels and bedding for all referred families from domestic violence and to guests after obtaining accommodation after homelessness.

Our plans for 2026 are very focused on improving lives, encouraging positive change and opening our doors to anyone in need of support, guidance and interaction to better well-being, trying new challenges and activities.

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED

REPORT OF THE TRUSTEES *(continued)*

YEAR ENDED 31 MARCH 2025

Christmas 2024

Christmas is a wonderful time at our charity. We bring joy to our guests all during the month of December, we build up food supplies. This year we provided a full Christmas lunch, Christmas day breakfast and a large bag of gifts to each guest.

Social Media

Communication is a large part of our work, our well supported Facebook page in the 28 days closing 2025 had 1.2 million views which is an incredible platform for food poverty awareness and need for change. There have been many improvements influencing change in our city since we opened in 2019, all improving lives and support given to people struggling in life.

Fundraising Events

2025 brought us funds via incredible acts of kindness by members of the public wanting to support our work. Roker Report continued to support our work all year around, a group of vloggers created a song, our volunteer ran continually for 16 hours with friends from his running team, our volunteers and friends froze in the North Sea at the Sunderland Boxing Day Dip and more. We are so fortunate to have the public support our Christmas campaigns and all year fundraising.

From Our Trustee Team

We Trustees are very hands on and bring individual skills and extensive experience to Board of Trustees. We work alongside the team, meet the guests and volunteer ourselves in various departments. Our role is to support the employees and volunteers, training, policies, health and safety in place, compliance with charity commission guidelines followed and covered to ensure a safe working environment.

We would like to thank every person involved or working with our charity, it's a place of support and safety to many, together we are part of a really important local community, raising standards for food and life support to people combatting hunger, poverty, mental health, wellbeing and isolation in our city.

FINANCIAL REVIEW

Our total income was £221,143 (of which £35,000 is restricted), with total expenditure of £261,023 (of which £37,569 is restricted). In addition to monetary donations the charity received many donations in kind of food and clothing; no estimate of their value has been included in these accounts. As at 31 March 2025 restricted funds are £3,835 (2024: £6,404) and unrestricted funds are £150,194 (2024: £187,505).

Investment Policy

Aside from retaining prudent amounts in funds each year, most of the charitable company's funds are to be spent in the short term, so there are few opportunities for long-term investment. Where cash flow allows, funds are held in short term deposit accounts in order to maximise interest receivable.

Risk Policy

The Trustees review risks on a regular cycle. Internal control risks are minimised by the implementation of policies and procedures to ensure compliance with accountancy procedures, employment law, health and safety, equality, diversity and inclusion. The policies are updated on a rolling programme to ensure they meet with the charities needs and compliance regulations.

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED

REPORT OF THE TRUSTEES *(continued)*

YEAR ENDED 31 MARCH 2025

Reserves Policy

The Trustees have reviewed the Charity reserves requirements in accordance with guidelines issued by the Charity Commission for England & Wales. The current financial climate reflects a very competitive marketplace for the bidding of funding and grants. The Trustees are therefore mindful to retain such reserves as to meet all day to day running costs of the Charity. The Trustees monitor the Charity's reserves on a regular basis.

FUTURE PLANS

In 2025-26, we have made huge changes in how we plan to carry out our work, we will provide new opportunities to guests, visitors and our volunteers. Our aim will be to continue with our important food service, work towards a safer financial environment, create revenue streams, employment, training, life skills and further advance life skills.

We will also continue to grow, nurture, be creative, courageous and kind, be the best people we can be and make a huge impact on our local community. We plan very exciting and new ventures in 2026, be the best team, make every day special and most importantly make a massive impact on support given to people who need a hand up in life, not a handout. Let people know they are important, and we are there to help and guide.

It's good to be kind, our 2025-26 mission is to give the best we can, work hard for our community and grow with positive pathways on our journey.

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

Company law 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 as at the end of the financial year and of the surplus or deficit of the charity for the financial year. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed subject to any 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 maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act. It is also their responsibility to safeguard the Assets of the company and hence to take reasonable steps to prevent and detect fraud and other irregularities.

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED

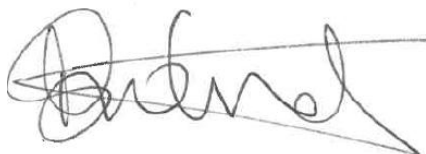
REPORT OF THE TRUSTEES *(continued)*

YEAR ENDED 31 MARCH 2025

INDEPENDENT EXAMINER

Claire Miller of Debere Limited has offered herself for reappointment as Independent Examiner at the Annual General Meeting.

Approved by the trustees on 23 January 2026 and signed on its behalf by

A handwritten signature in black ink, appearing to read 'P Gowland', written over a horizontal line.

Mr P Gowland
Trustee

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED
YEAR ENDED 31 MARCH 2025

I report on the accounts of the company for the year ended 31 March 2025, which are set out on pages 11 to 21.

This report is made solely to the charity's trustees, as a body in accordance with Section 145 of the Charities Act 2011. My examination work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and its trustees as a body, for my examination work, for this report, or the opinions I have formed.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £50,000 and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales.

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

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

Basis of independent examiner's report

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

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED

COMPANY LIMITED BY GUARANTEE

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED *(continued)***

YEAR ENDED 31 MARCH 2025

Independent examiner's statement

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

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act.
- have not been met; or;
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Claire Miller BA (Hons) FCA
Independent Examiner

ON BEHALF OF DEBÉRE LIMITED
Chartered Accountants

Swallow House
Parsons Road
Washington
Tyne and Wear
NE37 1EZ

Date: 23 January 2026

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Income and expenditure					
Income from:					
Donations and legacies	3	174,153	–	174,153	162,796
Charitable activities	4	5,876	–	5,876	2,355
Grant income		–	35,000	35,000	35,500
Trading income		<u>6,114</u>	–	<u>6,114</u>	–
Total income		<u>186,143</u>	<u>35,000</u>	<u>221,143</u>	<u>200,651</u>
Expenditure on:					
Charitable activities	5	<u>223,454</u>	<u>37,569</u>	<u>261,023</u>	<u>210,589</u>
Total expenditure		<u>223,454</u>	<u>37,569</u>	<u>261,023</u>	<u>210,589</u>
Net income / (expenditure)		(37,311)	(2,569)	(39,880)	(9,938)
Transfers					
Gross transfers between funds		–	–	–	–
Net movement in funds	7	(37,311)	(2,569)	(39,880)	(9,938)
Total funds brought forward		<u>187,505</u>	<u>6,404</u>	<u>193,909</u>	<u>203,847</u>
Total funds carried forward		<u><u>150,194</u></u>	<u><u>3,835</u></u>	<u><u>154,029</u></u>	<u><u>193,909</u></u>

The charitable company has no recognised gains or losses other than the results for the period as set out above.

All of the activities of the charitable company are classed as continuing.

The notes on pages 14 to 23 form part of these financial statements

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED

Registered Number 11911645

BALANCE SHEET

31 MARCH 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	9		49,992		42,274
Current assets					
Debtors	10	5,815		9,500	
Cash at bank and in hand		<u>108,624</u>		<u>149,917</u>	
		114,439		159,417	
Creditors: amounts falling due within one year	11	<u>(10,402)</u>		<u>(7,782)</u>	
Net current assets/(liabilities)			<u>104,037</u>		<u>151,635</u>
Total assets less current liabilities			<u>154,029</u>		<u>193,909</u>
Net assets					
The funds of the charity					
Restricted funds	12		3,835		6,404
Unrestricted funds:	13		<u>150,194</u>		<u>187,505</u>
Total funds	14		<u>154,029</u>		<u>193,909</u>

The notes on pages 14 to 23 form part of these financial statements

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED

Registered Number 11911645

BALANCE SHEET

31 MARCH 2025

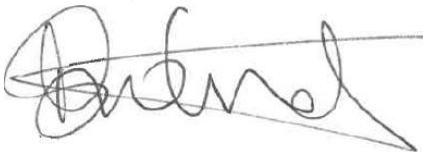
These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)).

For the year ended 31 March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors/trustees responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the period in question in accordance with section 476;
- The directors/trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements were approved by the Board of Directors on 23 January 2026 and signed on their behalf by:



Mr P Gowland
Trustee

The notes on pages 14 to 23 form part of these financial statements

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

1 General information

The charity is a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is c/o Debère Limited, Swallow House, Parsons Road, Washington, Tyne and Wear, NE37 1EZ.

2 Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective from 1 January 2019, the Charities Act 2011 and UK Generally Accepted Accounting Practice and the requirements of the Companies Act 2006.

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

3 Accounting policies

The principal accounting policies are set out below. The accounting policies have been adopted consistently throughout the year.

Going concern

The financial statements have been prepared on a going concern basis. The trustees have reviewed and considered relevant information, including the annual budget and future cash flows in making their assessment.

Cash flow statement

The charity has elected to adopt the exemption from preparing a cash flow statement on the grounds that the charity qualifies as a small charity.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Voluntary income

Voluntary income received by way of donations is included in the Statement of Financial Activities when received.

Incoming resources from charitable activities

Incoming resources from charitable activities includes core grants, i.e. funding received from the charity's specific activities. The income is included in the Statement of Financial Activities when received.

Interest receivable

Interest is included when receivable by the charity.

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025

1 Accounting policies (continued)

Resources expended

All expenditure is accounted for on an accruals basis and apportioned over the year to which it relates.

Resources expended on charitable activities include the direct cost of productions and projects. Support costs include central overheads including salaries, premises costs and communication costs, integral to the running of the charity. Governance costs include the costs of meeting constitutional and statutory requirements, and a proportion of central overheads allocated on the basis of estimated usage.

Support cost allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity.

Debtors

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

Cash at bank and in hand

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

Creditors and provisions

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

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Fund Accounting

Unrestricted funds – these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds – these are funds to be used for specific purposes as laid down by the donor. Expenditure which meets those criteria is identified to the fund, together with a fair allocation of overheads and support costs.

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025

1 Accounting policies (continued)

Tangible fixed assets and depreciation

Fixed assets are stated at cost less depreciation.

Depreciation is provided on fixed assets at the following rates which are expected to write off the assets over their useful lives:

Plant and machinery	- 25% reducing balance
Computer equipment	- 33% straight line
Fixtures & Fittings	- 20% reducing balance
Motor vehicles	- 25% reducing balance

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against surplus/deficit on a straight line basis over the period of the lease.

2 Statement of Financial Activities for the prior year

	<i>Note</i>	<i>Unrestricted Funds £</i>	<i>Restricted Funds £</i>	<i>Total Funds 2024 £</i>
<i>Income and expenditure</i>				
<i>Income from:</i>				
<i>Donations and legacies</i>	3	162,796	–	162,796
<i>Charitable activities</i>	4	2,355	–	2,355
<i>Grant income</i>		<u>–</u>	<u>35,500</u>	<u>35,500</u>
<i>Total income</i>		<u>165,151</u>	<u>35,500</u>	<u>200,651</u>
<i>Expenditure on:</i>				
<i>Charitable activities</i>	5	<u>153,642</u>	<u>56,947</u>	<u>210,589</u>
<i>Total expenditure</i>		<u>153,642</u>	<u>56,947</u>	<u>210,589</u>
<i>Net income / (expenditure)</i>		11,509	(21,447)	(9,938)
<i>Transfers</i>				
<i>Gross transfers between funds</i>		<u>–</u>	<u>–</u>	<u>–</u>
<i>Net movement in funds</i>	7	11,509	(21,447)	(9,938)
<i>Total funds brought forward</i>		<u>175,996</u>	<u>27,851</u>	<u>203,847</u>
<i>Total funds carried forward</i>		<u>187,505</u>	<u>6,404</u>	<u>193,909</u>

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025

3 Donations and legacies

	2025	2024
	£	£
Donations	174,153	162,796
Gifts in Kind	<u>—</u>	<u>—</u>
	<u>174,153</u>	<u>162,796</u>

4 Charitable activities

	2025	2024
	£	£
Fundraising	3,462	—
Podcast income	<u>2,414</u>	<u>2,355</u>
	<u>5,876</u>	<u>2,355</u>

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025

5 Charitable activities

	Activities undertaken directly £	Depreciation * £	Support Costs £	Governance Costs £	2025 £	2024 £
Charitable activities:						
General	70,617	10,992	176,844	1,440	259,893	210,185
Gifts in Kind	<u>—</u>	<u>304</u>	<u>826</u>	<u>—</u>	<u>1,130</u>	<u>404</u>
	<u>70,617</u>	<u>11,296</u>	<u>177,670</u>	<u>1,440</u>	<u>261,023</u>	<u>210,589</u>

* Depreciation charge of £939 relates to restricted expenditure.

Governance costs are made up as follows:

	2025 £	2024 £
Accountancy costs	660	630
Independent examination	<u>780</u>	<u>756</u>
	<u>1,440</u>	<u>1,386</u>

Direct costs are made up as follows:

	2025 £	2024 £
Food and toiletries	51,253	62,692
Packaging	5,475	2,541
Kitchen utensils	844	464
Furniture and clothing	1,976	1,469
Gifts	11,069	15,571
Miscellaneous direct costs	<u>—</u>	<u>—</u>
	<u>70,617</u>	<u>82,737</u>

6 Staff costs

Staff costs were as follows:

	2025 £	2024 £
Wages and salaries	67,497	46,592
Social security costs	1,804	—
Other pension costs	<u>1,651</u>	<u>1,012</u>
	<u>70,952</u>	<u>47,604</u>

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025

6 Staff costs *(continued)*

The average number of persons employed during the year were as follows:

	2025	2024
	No	No
Administrative	<u>2</u>	<u>2</u>

No employee received remuneration amounting to more than £60,000 in either year.

During the year, trustees received no remuneration or any reimbursement of expenses.

7 Net movement in funds

	2025	2024
	£	£
This is stated after charging:		
Independent examination	780	756
Loss on disposal of fixed assets	826	–
Depreciation	<u>11,296</u>	<u>8,252</u>

8 Taxation

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

9 Tangible fixed assets

	Plant and Machinery	Computer Equipment	Fixtures & Fittings	Motor Vehicles	Total
	£	£	£	£	£
Cost:					
At 1 April 2024	2,069	2,577	54,697	10,797	70,140
Additions	462	479	18,899	–	19,840
Disposals	<u>–</u>	<u>–</u>	<u>–</u>	<u>(2,000)</u>	<u>(2,000)</u>
At 31 March 2025	<u>2,531</u>	<u>3,056</u>	<u>73,596</u>	<u>8,797</u>	<u>87,980</u>
Depreciation:					
At 1 April 2024	1,558	1,557	23,477	1,274	27,866
Charge for the year	234	876	7,805	2,381	11,296
On disposals	<u>–</u>	<u>–</u>	<u>–</u>	<u>(1,174)</u>	<u>(1,174)</u>
At 31 March 2025	<u>1,792</u>	<u>2,433</u>	<u>31,282</u>	<u>2,481</u>	<u>37,988</u>
Net book value:					
At 31 March 2025	<u>739</u>	<u>623</u>	<u>42,314</u>	<u>6,316</u>	<u>49,992</u>
At 31 March 2024	<u>511</u>	<u>1,020</u>	<u>31,220</u>	<u>9,523</u>	<u>42,274</u>

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025

10 Debtors

	2025 £	2024 £
Other debtors	18	18
Prepayments and accrued income	<u>5,797</u>	<u>9,482</u>
	<u>5,815</u>	<u>9,500</u>

11 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	271	100
Accruals and deferred income	1,440	1,386
Social security and other taxes	2,592	–
Other creditors	<u>6,099</u>	<u>6,296</u>
	<u>10,402</u>	<u>7,782</u>

12 Restricted funds

For the year ended 31 March 2025:

	Balance at 1 April 2024 £	Incoming Resources £	Outgoing Resources £	Transfers Between Funds £	Balance at 31 Mar 2025 £
Sir Tom Cowie	4,694	–	(939)	–	3,755
Gifts in Kind	1,210	–	(1,130)	–	80
Catherine Cookson	–	25,000	(25,000)	–	–
Sunderland City Council	–	5,000	(5,000)	–	–
The Kier Foundation	–	5,000	(5,000)	–	–
Morrisons Foundation	<u>500</u>	–	<u>(500)</u>	–	–
	<u>6,404</u>	<u>35,000</u>	<u>(37,569)</u>	–	<u>3,835</u>

Gifts in Kind – these are donated assets. This fund is being reduced each year by the depreciation charge. The capital balance carried forward is £80 (2024: £1,210).

Sir Tom Cowie – this grant paid towards the cost of equipping the kitchen.

Sunderland City Council – these grants were restricted to food and cleaning costs.

The Kier Foundation – this grant is for set up costs for Tribecca.

Catherine Cookson – this grant is for renovation costs for Tribecca and Funky Co.

Morrisons Foundation – this grant is restricted towards project costs, food and allotment materials.

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

12 Restricted funds (continued)

For the year ended 31 March 2024:

	Balance at 1 April 2023 £	Incoming Resources £	Outgoing Resources £	Transfers Between Funds £	Balance at 31 Mar 2024 £
<i>Sir Tom Cowie</i>	5,867	–	(1,173)	–	4,694
<i>Gifts in Kind</i>	1,614	–	(404)	–	1,210
<i>Restricted donations</i>	9,095	–	(9,095)	–	–
<i>Sunderland City Council</i>	4,000	2,000	(6,000)	–	–
<i>J H Rausing Trust</i>	7,275	–	(7,275)	–	–
<i>The Wates Foundation</i>	–	6,500	(6,500)	–	–
<i>Lottery Awards for All</i>	–	10,000	(10,000)	–	–
<i>The Barbour Foundation</i>	–	10,000	(10,000)	–	–
<i>Morrisons Foundation</i>	–	<u>7,000</u>	<u>(6,500)</u>	–	<u>500</u>
	<u>27,851</u>	<u>35,500</u>	<u>(56,947)</u>	–	<u>6,404</u>

13 Unrestricted fund

For the year ended 31 March 2025:

	Balance at 1 April 2024 £	Incoming Resources £	Outgoing Resources £	Transfers Between Funds £	Balance at 31 Mar 2025 £
General fund	<u>187,505</u>	<u>186,143</u>	<u>(223,454)</u>	–	<u>150,194</u>

For the year ended 31 March 2024:

	Balance at 1 April 2023 £	Incoming Resources £	Outgoing Resources £	Transfers Between Funds £	Balance at 31 Mar 2024 £
General fund	<u>175,996</u>	<u>165,151</u>	<u>(153,642)</u>	–	<u>187,505</u>

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025

14 Analysis of net assets (between restricted and unrestricted funds)

For the year ended 31 March 2025:

	Tangible fixed assets £	Other net Assets £	Total £
<i>Restricted funds:</i>			
Gifts in Kind	80	–	80
Sir Tom Cowie	<u>3,755</u>	<u>–</u>	<u>3,755</u>
	3,835	–	3,835
General unrestricted fund	<u>46,157</u>	<u>104,037</u>	<u>150,194</u>
	<u>49,992</u>	<u>104,037</u>	<u>154,029</u>

For the year ended 31 March 2024:

	Tangible fixed assets £	Other net Assets £	Total £
<i>Restricted funds:</i>			
Gifts in Kind	1,210	–	1,210
Sir Tom Cowie	4,694	–	4,694
Morrisons Foundation	<u>–</u>	<u>500</u>	<u>500</u>
	5,904	500	6,404
General unrestricted fund	<u>36,370</u>	<u>151,135</u>	<u>187,505</u>
	<u>42,274</u>	<u>151,635</u>	<u>193,909</u>

15 Commitments under operating leases

At 31 March 2025 the total future minimum lease payments under non-cancellable operating leases are as follows:

	2025 £	2024 £
Less than one year	14,362	8,290
Between 2 and 5 years	47,038	–
After more than five years	<u>–</u>	<u>–</u>
	<u>61,400</u>	<u>8,290</u>

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

16 Company limited by guarantee

The company is limited by guarantee and has no share capital. In the event of a winding up, every member undertakes to contribute such an amount as may be required for the payment of liabilities not exceeding a total of £1 each.

SUNDERLAND COMMUNITY SOUP KITCHEN LTD

England & Wales - Charity number 1185044

Accounts

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

Company Registration Number: 11911645
Charity Number: 1185044

DEBÉRE LIMITED
Chartered Accountants
Swallow House
Parsons Road
Washington
Tyne and Wear
NE37 1EZ

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED
FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024

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SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED
MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS
YEAR ENDED 31 MARCH 2024

The board of trustees

Mr P Gowland
Mrs J Watson
Mr G R Watson
Mrs O Ford

Registered office

c/o Debére Limited
Swallow House
Parsons House
Washington
Tyne and Wear
NE37 1EZ

Accountants

Debére Limited
Chartered Accountants
Swallow House
Parsons House
Washington
Tyne and Wear
NE37 1EZ

Bankers

Virgin Money
82 English Street
Carlisle
CA3 8HP

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED

REPORT OF THE TRUSTEES

YEAR ENDED 31 MARCH 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees confirm that the annual report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity has the following charitable objectives:

The relief of poverty among people living or working in Sunderland, and its surrounding areas by:

- Providing such persons with
 - (a) goods, services and food which they could not otherwise afford through lack of means; and
 - (b) information, advice and guidance; and
- Any other charitable means as the trustees think fit (in accordance with the laws of England and Wales).

Governing document

The charity is governed by its Articles of Association.

Method of appointment or election of the trustees

The trustees of the charity are also its directors. Information on the appointment of directors can be found in the company's Articles of Association.

Policies adopted for the induction and training of trustees

Training and induction are available for all new trustees. During the induction process, they are informed as to their duties and responsibilities. Any request from a trustee for training is considered by the Board of Sunderland Community Soup Kitchen Limited.

Organisation

As at 31 March 2024 Sunderland Community Soup Kitchen Limited had a Board of Trustees of 4 members.

The board of trustees during the year and post year end are as follows:

Mr P Gowland
Mrs J Watson
Mr G R Watson
Mrs D Dobinson – resigned 1 November 2023
Mr M P Hartnack – resigned 1 October 2024
Mrs O Ford – appointed 1 November 2024

Public benefit

The charity's objective and principal activity is to provide assistance to the homeless and hungry, and not just the hungry homeless. Food poverty affects many other members of society, and this we seek to address.

In setting objectives and planning for activities, the trustees have given due consideration to the general guidance given by the Charity Commission relating to public benefit.

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED

REPORT OF THE TRUSTEES *(continued)*

YEAR ENDED 31 MARCH 2024

Volunteers

The charity is run mainly by volunteers.

ACHIEVEMENTS AND PERFORMANCE

Sunderland Community Soup Kitchen (Charity Number 1185044) has been a vital support service to our local community since we served our first meal on 15 July 2019.

Our Wonderful Team

Our team of volunteers give their time and skills to be important cogs in the wheel that helps so many local people. Dedicated 'dream team', their commitment, energy, heartfelt passion to help others is immeasurable. We have a core team of 65 incredible team players and additional that dip in and out of service when we need extra support.

Volunteers are qualified to level 2 and 3 Food and Hygiene to work in our kitchens.

Closing our financial period 2023/2024, we now have 1 paid employee who oversees our team, works with courage and determination to bring the best quality of services, supports each department, works to high standards and strict compliances on site and innovative ideas to increase funds.

Our kitchen teams each day are now ran by volunteers, skilled and love helping our community our average attendance figure is 90 but can be well over 100 people per day, we prepare enough food for 100 people per day, anything over 100 the team make omelettes, so, no person is without food.

Albert's Place – Our Free Food Service

In past 12 months, over 19,200 guests have received a hot homestyle main meal and delicious dessert – free of charge.

Our service is dignified, without intrusive questions and open to all.

We are more than just a 'Soup Kitchen', our food is a lifeline to many, packed with vegetables and protein, designed to improve diets, many of our guests rely on cheaper brands, high carbohydrate content with little all-round nutritional value. We use lots of fresh produce, some, we grow in our own allotments, we have two working spaces where each year we improve the quantities of fresh produce grown with no chemicals in the process. Each day we offer fruit and water as part of our service.

People that use our service are living in poverty, dealing with addictions, low-income families, unemployed, employed yet still unable to make ends meet some months. A high number of our guests are single, living in isolation, a trip to our food service is the only contact and interaction some have each day, combatting loneliness and improving mental health are a huge factor in how we work. We offer a hand up in life rather than a handout.

Davy – Our Horsebox

Davy is a horsebox we are converting to head into the streets providing emergency supplies to our city homeless. We will provide sandwiches and hot drinks, sleeping bags, spare clothing and warm coats, tents, emergency survival items, a toilet, a warm seating area, first aid supplies and a portable defibrillator onboard.

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED

REPORT OF THE TRUSTEES *(continued)*

YEAR ENDED 31 MARCH 2024

Our Warehouse

Our 3000 sq. ft warehouse houses foodbank supplies, emergency tents, supplies, sleeping bags, clothing supplies, furniture items to offer free of charge to anyone in need. We offer free hair cuts and chiropody in our health hub. We support on average 160 parcels per month, filled with quality items to make meals rather than emergency supplies. We also support with pet food, supplying regular and new people that struggle to feed their pets but love them as part of their family, our support ensure they can keep their beloved pets during difficult financial times. Friendly, welcome and dignified support.

Our Allotments

Our team of volunteers grown crops to support our free food service, no chemicals used in the process. We have supported external agencies with support for their service users, enabling confidence building, work experience and mental well-being. We bring local organisations in to help on their corporate responsibility volunteering days, a very enjoyable experience for many people who are office based to work outdoors and enjoy nature.

Our Hygiene Products Refill Scheme

We created a refill service for plant based household and personal cleaning products. All items are sensitive to environmental issues, supplying our guests with clothes washing detergent, hand soap, shower gel, shampoo and multi-surface cleaner, which we refill when empty completely free of charge.

Season Tickets to SAFC

A wonderful donator has again supported funding which is match funded by Sunderland Association Football club, to obtain 21 season tickets for our guests, families and volunteers to enjoy following the football club we all love. This gives people opportunities to attend that they would never be able to afford the ticket, this scheme is so successful, our passionate attendees love the atmosphere and following performance at home matches at The Stadium of Light.

Additional Support:

We support with brand new towels and bedding for all referred families from domestic violence and furniture to guests obtaining accommodation transition from homelessness.

We continue to focus on improving lives, encouraging positive change and opening our doors to anyone in need of support, guidance and intervention to better well-being, trying new challenges and activities.

Our Trustee Team

We Trustees are very hands on and bring individual skills and extensive experience to Board of Trustees. We work alongside the team, meet the guests and volunteer ourselves in various departments. Our role is to support the team, compliances in training, policies, health and safety in in our workplace places and spaces, following charity commission guidelines to ensure a safe working environment.

We would like to thank every person involved or working with our charity, it's a place of support and safety to many, we are a really important part of local community, raising standards for food and life support to people combatting hunger, poverty, addictions, mental health, wellbeing and isolation in our city. We achieve this because you support our journey.

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED

REPORT OF THE TRUSTEES *(continued)*

YEAR ENDED 31 MARCH 2024

FINANCIAL REVIEW

Our total income was £200,651 (of which £35,500 is restricted), with total expenditure of £210,589 (of which £56,947 is restricted). In addition to monetary donations the charity received many donations in kind of food and clothing, no estimate of their value has been included in these accounts. As at 31 March 2024 restricted funds are £6,404 (2023: £27,851) and unrestricted funds are £187,505 (2023: £175,996).

Investment Policy

Aside from retaining prudent amounts in funds each year, most of the charitable company's funds are to be spent in the short term, so there are few opportunities for long-term investment. Where cash flow allows, funds are held in short term deposit accounts in order to maximise interest receivable.

Risk Policy

The Trustees review risks on a regular cycle. Internal control risks are minimised by the implementation of policies and procedures to ensure compliance with accountancy procedures, employment law, health and safety, equality, diversity and inclusion. The policies are updated on a rolling programme to ensure they meet with the charities needs and compliance regulations.

Reserves Policy

The Trustees have reviewed the Charity reserves requirements in accordance with guidelines issued by the Charity Commission for England & Wales. The current financial climate reflects a very competitive marketplace for the bidding of funding and grants. The Trustees are therefore mindful to retain such reserves as to meet all day to day running costs of the Charity. The Trustees monitor the Charity's reserves on a regular basis.

FUTURE PLANS

- To invest and enhance our Team.
- Our aim will be to work toward a safer financial environment, create revenue streams, employment, training and development opportunities.
- Employ more staff.
- Explore funding and grant potential.
- Due to extreme reduction in donations, potentially, close our warehouse, exchanging our service model to shops to provide revenue schemes for financial long-term stability.
- Continue to grow, nurture, be creative, courageous and kind, be the best people we can be and make a huge impact on our local community, make every day special and most importantly make a massive impact on support given to people who need a hand up in life, not a handout. Let people know they are important and know we are there to help and offer guidance.
- Continue to keep our standards high, support with dignity and respect for personal circumstances.

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED

REPORT OF THE TRUSTEES *(continued)*

YEAR ENDED 31 MARCH 2024

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

Company law 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 as at the end of the financial year and of the surplus or deficit of the charity for the financial year. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed subject to any 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 maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act. It is also their responsibility to safeguard the Assets of the company and hence to take reasonable steps to prevent and detect fraud and other irregularities.

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

INDEPENDENT EXAMINER

Claire Miller of Debere Limited has offered herself for reappointment as Independent Examiner at the Annual General Meeting.

Approved by the trustees on 14 January 2025 and signed on its behalf by

Mr P Gowland
Trustee

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED
YEAR ENDED 31 MARCH 2024

I report on the accounts of the company for the year ended 31 March 2024, which are set out on pages 9 to 21.

This report is made solely to the charity's trustees, as a body in accordance with Section 145 of the Charities Act 2011. My examination work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and its trustees as a body, for my examination work, for this report, or the opinions I have formed.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £50,000 and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales.

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

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

Basis of independent examiner's report

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

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED

COMPANY LIMITED BY GUARANTEE

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED *(continued)***

YEAR ENDED 31 MARCH 2024

Independent examiner's statement

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

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act.
- have not been met; or;
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Claire Miller BA (Hons) FCA
Independent Examiner

ON BEHALF OF DEBÉRE LIMITED
Chartered Accountants

Swallow House
Parsons Road
Washington
Tyne and Wear
NE37 1EZ

Date: 14 January 2025

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Income and expenditure					
Income from:					
Donations and legacies	3	162,796	–	162,796	206,651
Charitable activities	4	2,355	–	2,355	6,142
Grant income		<u>–</u>	<u>35,500</u>	<u>35,500</u>	<u>25,000</u>
Total income		<u>165,151</u>	<u>35,500</u>	<u>200,651</u>	<u>237,793</u>
Expenditure on:					
Charitable activities	5	<u>153,642</u>	<u>56,947</u>	<u>210,589</u>	<u>178,002</u>
Total expenditure		<u>153,642</u>	<u>56,947</u>	<u>210,589</u>	<u>178,002</u>
Net income / (expenditure)		11,509	(21,447)	(9,938)	59,791
Transfers					
Gross transfers between funds		<u>–</u>	<u>–</u>	<u>–</u>	<u>–</u>
Net movement in funds	7	11,509	(21,447)	(9,938)	59,791
Total funds brought forward		<u>175,996</u>	<u>27,851</u>	<u>203,847</u>	<u>144,056</u>
Total funds carried forward		<u><u>187,505</u></u>	<u><u>6,404</u></u>	<u><u>193,909</u></u>	<u><u>203,847</u></u>

The charitable company has no recognised gains or losses other than the results for the period as set out above.

All of the activities of the charitable company are classed as continuing.

The notes on pages 12 to 21 form part of these financial statements

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED*Registered Number 11911645***BALANCE SHEET****31 MARCH 2024**

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	9		42,274		34,484
Current assets					
Debtors	10	9,500		8,198	
Cash at bank and in hand		<u>149,917</u>		<u>168,826</u>	
		159,417		177,024	
Creditors: amounts falling due within one year	11	<u>(7,782)</u>		<u>(7,661)</u>	
Net current assets/(liabilities)			<u>151,635</u>		<u>169,363</u>
Total assets less current liabilities			193,909		203,847
			<hr/>		<hr/>
Net assets					
The funds of the charity					
Restricted funds	12		6,404		27,851
Unrestricted funds:	13		<u>187,505</u>		<u>175,996</u>
Total funds	14		193,909		203,847
			<hr/> <hr/>		<hr/> <hr/>

The notes on pages 12 to 21 form part of these financial statements

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED

Registered Number 11911645

BALANCE SHEET

31 MARCH 2024

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)).

For the year ended 31 March 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors/trustees responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the period in question in accordance with section 476;
- The directors/trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements were approved by the Board of Directors on 14 January 2025 and signed on their behalf by:

Mr P Gowland
Trustee

The notes on pages 12 to 21 form part of these financial statements

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

1 General information

The charity is a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is c/o Debère Limited, Swallow House, Parsons Road, Washington, Tyne and Wear, NE37 1EZ.

2 Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective from 1 January 2019, the Charities Act 2011 and UK Generally Accepted Accounting Practice and the requirements of the Companies Act 2006.

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

3 Accounting policies

The principal accounting policies are set out below. The accounting policies have been adopted consistently throughout the year.

Going concern

The financial statements have been prepared on a going concern basis. The trustees have reviewed and considered relevant information, including the annual budget and future cash flows in making their assessment.

Cash flow statement

The charity has elected to adopt the exemption from preparing a cash flow statement on the grounds that the charity qualifies as a small charity.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Voluntary income

Voluntary income received by way of donations is included in the Statement of Financial Activities when received.

Incoming resources from charitable activities

Incoming resources from charitable activities includes core grants, i.e. funding received from the charity's specific activities. The income is included in the Statement of Financial Activities when received.

Interest receivable

Interest is included when receivable by the charity.

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

1 Accounting policies *(continued)*

Resources expended

All expenditure is accounted for on an accruals basis and apportioned over the year to which it relates.

Resources expended on charitable activities include the direct cost of productions and projects. Support costs include central overheads including salaries, premises costs and communication costs, integral to the running of the charity. Governance costs include the costs of meeting constitutional and statutory requirements, and a proportion of central overheads allocated on the basis of estimated usage.

Support cost allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity.

Debtors

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

Cash at bank and in hand

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

Creditors and provisions

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

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Fund Accounting

Unrestricted funds – these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds – these are funds to be used for specific purposes as laid down by the donor. Expenditure which meets those criteria is identified to the fund, together with a fair allocation of overheads and support costs.

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024

1 Accounting policies (continued)

Tangible fixed assets and depreciation

Fixed assets are stated at cost less depreciation.

Depreciation is provided on fixed assets at the following rates which are expected to write off the assets over their useful lives:

Plant and machinery	- 25% reducing balance
Computer equipment	- 33% straight line
Fixtures & Fittings	- 20% reducing balance
Motor vehicles	- 25% reducing balance

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against surplus/deficit on a straight line basis over the period of the lease.

2 Statement of Financial Activities for the prior year

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Income and expenditure				
Income from:				
Donations and legacies	3	170,601	36,050	206,651
Charitable activities	4	6,142	–	6,142
Grant income		<u>–</u>	<u>25,000</u>	<u>25,000</u>
Total income		<u>176,743</u>	<u>61,050</u>	<u>237,793</u>
Expenditure on:				
Charitable activities	5	<u>135,316</u>	<u>42,686</u>	<u>178,002</u>
Total expenditure		<u>135,316</u>	<u>42,686</u>	<u>178,002</u>
Net income / (expenditure)		41,427	18,364	59,791
Transfers				
Gross transfers between funds		<u>–</u>	<u>–</u>	<u>–</u>
Net movement in funds	7	41,427	18,364	59,791
Total funds brought forward		<u>134,569</u>	<u>9,487</u>	<u>144,056</u>
Total funds carried forward		<u><u>175,996</u></u>	<u><u>27,851</u></u>	<u><u>203,847</u></u>

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024

3 Donations and legacies

	2024	2023
	£	£
Donations	162,796	206,651
Gifts in Kind	<u>—</u>	<u>—</u>
	<u>162,796</u>	<u>206,651</u>

4 Charitable activities

	2024	2023
	£	£
Chargeable services	—	1,260
Podcast income	<u>2,355</u>	<u>4,882</u>
	<u>2,355</u>	<u>6,142</u>

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024

5 Charitable activities

	Activities undertaken directly £	Depreciation * £	Support Costs £	Governance Costs £	2024 £	2023 £
Charitable activities:						
General	82,737	7,848	118,214	1,386	210,185	177,463
Gifts in Kind	<u>—</u>	<u>404</u>	<u>—</u>	<u>—</u>	<u>404</u>	<u>539</u>
	<u>82,737</u>	<u>8,252</u>	<u>118,214</u>	<u>1,386</u>	<u>210,589</u>	<u>178,002</u>

* Depreciation charge of £1,577 relates to restricted expenditure.

Governance costs are made up as follows:

	2024 £	2023 £
Accountancy costs	630	600
Independent examination	<u>756</u>	<u>720</u>
	<u>1,386</u>	<u>1,320</u>

Direct costs are made up as follows:

	2024 £	2023 £
Food and toiletries	62,692	33,955
Packaging	2,541	4,595
Kitchen utensils	464	3,120
Furniture and clothing	1,469	1,442
Gifts	15,571	6,725
Miscellaneous direct costs	<u>—</u>	<u>1,417</u>
	<u>82,737</u>	<u>51,254</u>

6 Staff costs

Staff costs were as follows:

	2024 £	2023 £
Wages and salaries	46,592	59,937
Social security costs	—	—
Other pension costs	<u>1,012</u>	<u>1,233</u>
	<u>47,604</u>	<u>61,170</u>

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024

6 Staff costs *(continued)*

The average number of persons employed during the year were as follows:

	2024	2023
	No	No
Administrative	<u>2</u>	<u>3</u>

No employee received remuneration amounting to more than £60,000 in either year.

During the year, trustees received no remuneration or any reimbursement expenses.

7 Net movement in funds

	2024	2023
	£	£
This is stated after charging:		
Independent examination	756	720
Depreciation	<u>8,252</u>	<u>7,797</u>

8 Taxation

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

9 Tangible fixed assets

	Plant and Machinery	Computer Equipment	Fixtures & Fittings	Motor Vehicles	Total
	£	£	£	£	£
Cost:					
At 1 April 2023	2,069	2,577	47,452	2,000	54,098
Additions	–	–	7,245	8,797	16,042
Disposals	<u>–</u>	<u>–</u>	<u>–</u>	<u>–</u>	<u>–</u>
At 31 March 2024	<u>2,069</u>	<u>2,577</u>	<u>54,697</u>	<u>10,797</u>	<u>70,140</u>
Depreciation:					
At 1 April 2023	1,388	708	16,986	532	19,614
Charge for the year	170	849	6,491	742	8,252
On disposals	<u>–</u>	<u>–</u>	<u>–</u>	<u>–</u>	<u>–</u>
At 31 March 2024	<u>1,558</u>	<u>1,557</u>	<u>23,477</u>	<u>1,274</u>	<u>27,866</u>
Net book value:					
At 31 March 2024	<u>511</u>	<u>1,020</u>	<u>31,220</u>	<u>9,523</u>	<u>42,274</u>
At 31 March 2023	<u>681</u>	<u>1,869</u>	<u>30,466</u>	<u>1,468</u>	<u>34,484</u>

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024

10 Debtors

	2024	2023
	£	£
Other debtors	18	18
Prepayments and accrued income	<u>9,482</u>	<u>8,180</u>
	<u>9,500</u>	<u>8,198</u>

11 Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	100	–
Accruals and deferred income	1,386	1,320
Social security and other taxes	–	–
Other creditors	<u>6,296</u>	<u>6,341</u>
	<u>7,782</u>	<u>7,661</u>

12 Restricted funds

	Balance at			Transfers	Balance at
	1 April	Incoming	Outgoing	Between	31 Mar
	2023	Resources	Resources	Funds	2024
	£	£	£	£	£
Sir Tom Cowie	5,867	–	(1,173)	–	4,694
Gifts in Kind	1,614	–	(404)	–	1,210
Restricted donations	9,095	–	(9,095)	–	–
Sunderland City Council	4,000	2,000	(6,000)	–	–
J H Rausing Trust	7,275	–	(7,275)	–	–
The Wates Foundation	–	6,500	(6,500)	–	–
Lottery Awards for All	–	10,000	(10,000)	–	–
The Barbour Foundation	–	10,000	(10,000)	–	–
Morrisons Foundation	<u>–</u>	<u>7,000</u>	<u>(6,500)</u>	<u>–</u>	<u>500</u>
	<u>27,851</u>	<u>35,500</u>	<u>(56,947)</u>	<u>–</u>	<u>6,404</u>

Gifts in Kind – these are donated assets. This fund is being reduced each year by the depreciation charge. The capital balance carried forward is £1,210 (2023: £1,614).

Sir Tom Cowie – this grant paid towards the cost of equipping the kitchen.

Restricted donations – these amounts were all restricted to food costs and gift vouchers. The remaining balance of £nil is restricted against food costs.

Sunderland City Council – these grants were restricted to food and cleaning costs.

J H Rausing Trust – this grant is for the payment of rent for six months.

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

12 Restricted funds (continued)

The Wates Foundation – this grant was restricted towards core costs, volunteer training, utilities and salaries.

National Lottery Awards for All – this grant is restricted towards core costs, salaries and utilities.

The Barbour Foundation – this grant is restricted towards project costs and food winter items.

Morrisons Foundation – this grant is restricted towards project costs, food and allotment materials.

For the year ended 31 March 2023:

	Balance at 1 April 2022 £	Incoming Resources £	Outgoing Resources £	Transfers Between Funds £	Balance at 31 Mar 2023 £
Sir Tom Cowie	7,334	–	(1,467)	–	5,867
Gifts in Kind	2,153	–	(539)	–	1,614
Restricted donations	–	36,050	(26,955)	–	9,095
Sunderland City Council	–	11,800	(7,800)	–	4,000
J H Rausing Trust	–	<u>13,200</u>	<u>(5,925)</u>	–	<u>7,275</u>
	<u>9,487</u>	<u>61,050</u>	<u>(42,686)</u>	–	<u>27,851</u>

13 Unrestricted fund

	Balance at 1 April 2023 £	Incoming Resources £	Outgoing Resources £	Transfers Between Funds £	Balance at 31 Mar 2024 £
General fund	<u>175,996</u>	<u>165,151</u>	<u>(153,642)</u>	–	<u>187,505</u>

For the year ended 31 March 2023:

	Balance at 1 April 2022 £	Incoming Resources £	Outgoing Resources £	Transfers Between Funds £	Balance at 31 Mar 2023 £
General fund	<u>134,569</u>	<u>176,743</u>	<u>(135,316)</u>	–	<u>175,996</u>

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024

14 Analysis of net assets (between restricted and unrestricted funds)

	Tangible fixed assets £	Other net Assets £	Total £
<i>Restricted funds:</i>			
Gifts in Kind	1,210		1,210
Sir Tom Cowie	4,694		4,694
Morrisons Foundation	<u>—</u>	<u>500</u>	<u>500</u>
	5,904	500	6,404
General unrestricted fund	<u>36,370</u>	<u>151,135</u>	<u>187,505</u>
	<u>42,274</u>	<u>151,635</u>	<u>193,909</u>

For the year ended 31 March 2023:

	Tangible fixed assets £	Other net Assets £	Total £
<i>Restricted funds:</i>			
Gifts in Kind	1,614	—	1,614
Sir Tom Cowie	5,867	—	5,867
Restricted funds	—	9,095	9,095
Sunderland City Council	—	4,000	4,000
J H Rausing Trust	<u>—</u>	<u>7,275</u>	<u>7,275</u>
	7,481	20,370	27,851
General unrestricted fund	<u>27,003</u>	<u>148,993</u>	<u>175,996</u>
	<u>34,484</u>	<u>169,363</u>	<u>203,847</u>

15 Commitments under operating leases

At 31 March 2024 the total future minimum lease payments under non-cancellable operating leases are as follows:

	2024 £	2023 £
Less than one year	8,290	18,330
Between 2 and 5 years	—	8,290
After more than five years	<u>—</u>	<u>—</u>
	<u>8,290</u>	<u>26,620</u>

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

16 Company limited by guarantee

The company is limited by guarantee and has no share capital. In the event of a winding up, every member undertakes to contribute such an amount as may be required for the payment of liabilities not exceeding a total of £1 each.

SUNDERLAND COMMUNITY SOUP KITCHEN LTD

England & Wales - Charity number 1185044

Accounts

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

Company Registration Number: 11911645
Charity Number: 1185044

DEBÉRE LIMITED
Chartered Accountants
Swallow House
Parsons Road
Washington
Tyne and Wear
NE37 1EZ

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED
FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

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SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED
MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS
YEAR ENDED 31 MARCH 2023

The board of trustees

Mr P Gowland
Mrs J Watson
Mr G R Watson
Mr M P Hartnack
Mrs D Dobinson
Mr L P Arkley

Registered office

c/o Debére Limited
Swallow House
Parsons House
Washington
Tyne and Wear
NE37 1EZ

Accountants

Debére Limited
Chartered Accountants
Swallow House
Parsons House
Washington
Tyne and Wear
NE37 1EZ

Bankers

Virgin Money
82 English Street
Carlisle
CA3 8HP

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED

REPORT OF THE TRUSTEES

YEAR ENDED 31 MARCH 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees confirm that the annual report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity has the following charitable objectives:

The relief of poverty among people living or working in Sunderland, and its surrounding areas by:

- Providing such persons with
 - (a) goods, services and food which they could not otherwise afford through lack of means; and
 - (b) information, advice and guidance; and
- Any other charitable means as the trustees think fit (in accordance with the laws of England and Wales).

Governing document

The charity is governed by its Articles of Association.

Method of appointment or election of the trustees

The trustees of the charity are also its directors. Information on the appointment of directors can be found in the company's Articles of Association.

Policies adopted for the induction and training of trustees

Training and induction are available for all new trustees. During the induction process, they are informed as to their duties and responsibilities. Any request from a trustee for training is considered by the Board of Sunderland Community Soup Kitchen Limited.

Organisation

As at 31 March 2023 Sunderland Community Soup Kitchen Limited has a Board of Trustees of 6 members.

The board of trustees during the year are as follows:

Mr P Gowland
Mrs J Watson
Mr G R Watson
Mr M P Hartnack
Mrs D Dobinson
Mr L P Arkley

Public benefit

The charity's objective and principal activity is to provide assistance to the homeless and hungry, and not just the hungry homeless. Food poverty affects many other members of society, and this we seek to address.

In setting objectives and planning for activities, the trustees have given due consideration to the general guidance given by the Charity Commission relating to public benefit.

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED

REPORT OF THE TRUSTEES *(continued)*

YEAR ENDED 31 MARCH 2023

Volunteers

The charity is run mainly by volunteers.

ACHIEVEMENTS AND PERFORMANCE

Sunderland Community Soup Kitchen served its first meal on 15 July 2019. At present we open 4 days per week, providing a healthy main course and dessert free of charge.

We are cooking for between 80-100 people each day from our premises at 138 High Street West, Sunderland, SR1 1UN since January 2021. We offer a dignified, takeaway service with no criteria or questions asked to obtain our food.

Our food and services look at improving health and wellbeing; build up bodies to fight infections. Mental health and isolation are also by the people we serve.

We support the city homeless community by providing hot food in addition flasks, tents, sleeping bags, new clothes, gloves, hats, scarves and emergency items to combat the weather and low temperatures all year round.

We provide household items to help set up new homes and have worked with a higher number of domestic violence recently, offering support with clothes, household goods, food, toys and uniforms.

Our organisation is working closely with addiction support, professionals on site at our service times along with referrals direct to agencies for prevention and cure treatment.

We operate a 3000sq ft warehouse housing food bank supplies, household items, soft drinks, and food for our kitchen.

We also have clothing items, new towel and bedding supplies, tents, sleeping bags, hot water bottles, a washing machine and tumble dryer to provide freshly laundered items to our service users.

This warehouse also accommodates a health hub, offering free podiatry and hair styling, professionals giving their time and skills free of charge.

We have 2 allotment sites in Silksworth, growing crops for kitchen and service users, and experiment with unusual vegetables and fruits for new experiences with food, alongside our kitchen staples for our menu.

We have acquired a 7.5 tonne horsebox which is currently undergoing conversion to head out into the streets with food, hot drinks and emergency supplies, 7 evenings per week during the winter months initially. We intend to visit areas that have less support facilities with food supplies onboard, available to any person in need.

Currently we have plans to open a vintage, recycle clothing boutique. This will provide us with an additional revenue stream in light of current threats to ongoing donations.

As of November 2023, the organisation employs one person, but we are looking to recruit further to manage our large team of volunteers and help develop business going forward.

Our volunteer team currently at present is 93 people, giving their time and skills to ensure that we can deliver high standards to our service users.

In the past year we have won multiple awards, had a song written as part of BBC Radio 2, added a website and currently have a large following on Facebook (157k per month).

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED

REPORT OF THE TRUSTEES *(continued)*

YEAR ENDED 31 MARCH 2023

ACHIEVEMENTS AND PERFORMANCE *(continued)*

Each Christmas we are fortunate to have support from Roker Report Sunderland SAFC Fanbase Fundraiser. We are also fortunate each year and we currently have 21 donated season tickets allowing our service users, their families and our volunteers, to enjoy supporting the local football club.

Sunderland Community Soup Kitchen has a large following and financial support from around the world. We are incredibly lucky to have had so many generous people on every step of our journey, and truly appreciative of the help from everyone especially the people of Sunderland.

Staff and volunteers' energy and commitment are immeasurable.

We would like to thank every person and organisation that supports our work. Together we have built a truly wonderful charity combatting hunger, poverty, mental health and isolation in our city.

FINANCIAL REVIEW

Our total income was £237,793 (of which £61,050 is restricted), with total expenditure of £178,002 (of which £42,686 is restricted). In addition to monetary donations the charity received many donations in kind of food and clothing, no estimate of their value has been included in these accounts. As at 31 March 2023 restricted funds are £27,851 (2022: £9,487) and unrestricted funds are £175,996 (2022: £134,569).

Investment Policy

Aside from retaining prudent amounts in funds each year, most of the charitable company's funds are to be spent in the short term, so there are few opportunities for long-term investment. Where cash flow allows, funds are held in short term deposit accounts in order to maximise interest receivable.

Risk Policy

The Trustees review risks on a regular cycle. Internal control risks are minimised by the implementation of policies and procedures to ensure compliance with accountancy procedures, employment law, health and safety, equality, diversity and inclusion. The policies are updated on a rolling programme to ensure they meet with the charities needs and compliance regulations.

Reserves Policy

The Trustees have reviewed the Charity reserves requirements in accordance with guidelines issued by the Charity Commission for England & Wales. The current financial climate reflects a very competitive marketplace for the bidding of funding and grants. The Trustees are therefore mindful to retain such reserves as to meet all day to day running costs of the Charity. The Trustees monitor the Charity's reserves on a regular basis.

FUTURE PLANS

To work smarter not harder, looking at employment opportunities in line with growth and increased demand for our services.

We plan to introduce revenue streams to our charity, these include: a boutique and the sale of plants and hanging baskets from our allotments. Also considering opening every Sunday to provide takeaway lunches charged at a sensible rate to non-service users (our free service will still be available).

Plans have been discussed regarding pop up events to raise funds, alongside selling annual advertising space on our horsebox.

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED

REPORT OF THE TRUSTEES *(continued)*

YEAR ENDED 31 MARCH 2023

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

Company law 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 as at the end of the financial year and of the surplus or deficit of the charity for the financial year. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed subject to any 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 maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act. It is also their responsibility to safeguard the Assets of the company and hence to take reasonable steps to prevent and detect fraud and other irregularities.

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

INDEPENDENT EXAMINER

Claire Miller of Debere Limited has offered herself for reappointment as Independent Examiner at the Annual General Meeting.

Approved by the trustees on 2 January 2024 and signed on its behalf by

Mr P Gowland
Trustee

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED
YEAR ENDED 31 MARCH 2023

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

This report is made solely to the charity's trustees, as a body in accordance with Section 145 of the Charities Act 2011. My examination work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and its trustees as a body, for my examination work, for this report, or the opinions I have formed.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £50,000 and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales.

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

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

Basis of independent examiner's report

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

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED

COMPANY LIMITED BY GUARANTEE

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED *(continued)***

YEAR ENDED 31 MARCH 2023

Independent examiner's statement

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

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act.
- have not been met; or;
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Claire Miller BA (Hons) FCA
Independent Examiner

ON BEHALF OF DEBÉRE LIMITED
Chartered Accountants

Swallow House
Parsons Road
Washington
Tyne and Wear
NE37 1EZ

Date: 2 January 2024

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Income and expenditure					
Income from:					
Donations and legacies	3	170,601	36,050	206,651	150,308
Charitable activities	4	6,142	–	6,142	2,850
Grant income		<u>–</u>	<u>25,000</u>	<u>25,000</u>	<u>–</u>
Total income		<u>176,743</u>	<u>61,050</u>	<u>237,793</u>	<u>153,158</u>
Expenditure on:					
Charitable activities	5	<u>135,316</u>	<u>42,686</u>	<u>178,002</u>	<u>135,900</u>
Total expenditure		<u>135,316</u>	<u>42,686</u>	<u>178,002</u>	<u>135,900</u>
Net income / (expenditure)		41,427	18,364	59,791	17,258
Transfers					
Gross transfers between funds		<u>–</u>	<u>–</u>	<u>–</u>	<u>–</u>
Net movement in funds	7	41,427	18,364	59,791	17,258
Total funds brought forward		<u>134,569</u>	<u>9,487</u>	<u>144,056</u>	<u>126,798</u>
Total funds carried forward		<u>175,996</u>	<u>27,851</u>	<u>203,847</u>	<u>144,056</u>

The charitable company has no recognised gains or losses other than the results for the period as set out above.

All of the activities of the charitable company are classed as continuing.

The notes on pages 11 to 19 form part of these financial statements

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED

Registered Number 11911645

BALANCE SHEET

31 MARCH 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	9		34,484		35,574
Current assets					
Debtors	10	8,198		8,488	
Cash at bank and in hand		<u>168,826</u>		<u>109,145</u>	
		177,024		117,633	
Creditors: amounts falling due within one year	11	<u>(7,661)</u>		<u>(9,151)</u>	
Net current assets/(liabilities)			<u>169,363</u>		<u>108,482</u>
Total assets less current liabilities			<u>203,847</u>		<u>144,056</u>
Net assets					
The funds of the charity					
Restricted funds	12		27,851		9,487
Unrestricted funds:	13		<u>175,996</u>		<u>134,569</u>
Total funds	14		<u>203,847</u>		<u>144,056</u>

The notes on pages 11 to 19 form part of these financial statements

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED

Registered Number 11911645

BALANCE SHEET

31 MARCH 2023

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)).

For the year ended 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors/trustees responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the period in question in accordance with section 476;
- The directors/trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements were approved by the Board of Directors on 2 January 2024 and signed on their behalf by:

Mr P Gowland
Trustee

The notes on pages 11 to 19 form part of these financial statements

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

1 General information

The charity is a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is c/o Debère Limited, Swallow House, Parsons Road, Washington, Tyne and Wear, NE37 1EZ.

2 Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective from 1 January 2019, the Charities Act 2011 and UK Generally Accepted Accounting Practice and the requirements of the Companies Act 2006.

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

3 Accounting policies

The principal accounting policies are set out below. The accounting policies have been adopted consistently throughout the year.

Going concern

The financial statements have been prepared on a going concern basis. The trustees have reviewed and considered relevant information, including the annual budget and future cash flows in making their assessment.

Cash flow statement

The charity has elected to adopt the exemption from preparing a cash flow statement on the grounds that the charity qualifies as a small charity.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Voluntary income

Voluntary income received by way of donations is included in the Statement of Financial Activities when received.

Incoming resources from charitable activities

Incoming resources from charitable activities includes core grants, i.e. funding received from the charity's specific activities. The income is included in the Statement of Financial Activities when received.

Interest receivable

Interest is included when receivable by the charity.

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

1 Accounting policies *(continued)*

Resources expended

All expenditure is accounted for on an accruals basis and apportioned over the year to which it relates.

Resources expended on charitable activities include the direct cost of productions and projects. Support costs include central overheads including salaries, premises costs and communication costs, integral to the running of the charity. Governance costs include the costs of meeting constitutional and statutory requirements, and a proportion of central overheads allocated on the basis of estimated usage.

Support cost allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity.

Debtors

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

Cash at bank and in hand

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

Creditors and provisions

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

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Fund Accounting

Unrestricted funds – these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds – these are funds to be used for specific purposes as laid down by the donor. Expenditure which meets those criteria is identified to the fund, together with a fair allocation of overheads and support costs.

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

1 Accounting policies (continued)

Tangible fixed assets and depreciation

Fixed assets are stated at cost less depreciation.

Depreciation is provided on fixed assets at the following rates which are expected to write off the assets over their useful lives:

Plant and machinery	- 25% reducing balance
Computer equipment	- 33% straight line
Fixtures & Fittings	- 20% reducing balance
Motor vehicles	- 25% reducing balance

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against surplus/deficit on a straight line basis over the period of the lease.

2 Statement of Financial Activities for the prior year

	<i>Note</i>	<i>Unrestricted Funds £</i>	<i>Restricted Funds £</i>	<i>Total Funds 2022 £</i>
<i>Income and expenditure</i>				
<i>Income from:</i>				
<i>Donations and legacies</i>	3	148,308	2,000	150,308
<i>Charitable activities</i>	4	2,850	–	2,850
<i>Grant income</i>		–	–	–
<i>Total income</i>		<u>151,158</u>	<u>2,000</u>	<u>153,158</u>
<i>Expenditure on:</i>				
<i>Charitable activities</i>	5	<u>133,960</u>	<u>1,940</u>	<u>135,900</u>
<i>Total expenditure</i>		<u>133,960</u>	<u>1,940</u>	<u>135,900</u>
<i>Net income / (expenditure)</i>		17,198	60	17,258
<i>Transfers</i>				
<i>Gross transfers between funds</i>		–	–	–
<i>Net movement in funds</i>	7	17,198	60	17,258
<i>Total funds brought forward</i>		<u>117,371</u>	<u>9,427</u>	<u>126,798</u>
<i>Total funds carried forward</i>		<u>134,569</u>	<u>9,487</u>	<u>144,056</u>

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

3 Donations and legacies

	2023	2022
	£	£
Donations	206,651	148,308
Gifts in Kind	<u>—</u>	<u>2,000</u>
	<u>206,651</u>	<u>150,308</u>

4 Charitable activities

	2023	2022
	£	£
Fundraising	—	2,850
Chargeable services	1,260	—
Podcast income	<u>4,882</u>	<u>—</u>
	<u>6,142</u>	<u>2,850</u>

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

5 Charitable activities

	Activities undertaken directly £	Depreciation * £	Support Costs £	Governance Costs £	2023 £	2022 £
Charitable activities:						
General	51,254	7,258	117,631	1,320	177,463	135,793
Gifts in Kind	—	<u>539</u>	—	—	<u>539</u>	<u>107</u>
	<u>51,254</u>	<u>7,797</u>	<u>117,631</u>	<u>1,320</u>	<u>178,002</u>	<u>135,900</u>

* Depreciation charge of £2,006 relates to restricted expenditure.

Governance costs are made up as follows:

	2023 £	2022 £
Accountancy costs	600	480
Independent examination	<u>720</u>	<u>660</u>
	<u>1,320</u>	<u>1,140</u>

Direct costs are made up as follows:

	2023 £	2022 £
Food and toiletries	33,955	23,510
Packaging	4,595	2,208
Kitchen utensils	3,120	2,518
Furniture and clothing	1,442	—
Gifts	6,725	—
Miscellaneous direct costs	<u>1,417</u>	<u>1,798</u>
	<u>51,254</u>	<u>30,034</u>

6 Staff costs

Staff costs were as follows:

	2023 £	2022 £
Wages and salaries	59,937	43,834
Social security costs	—	—
Other pension costs	<u>1,233</u>	<u>368</u>
	<u>61,170</u>	<u>44,202</u>

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

6 Staff costs *(continued)*

The average number of persons employed during the year were as follows:

	2023	2022
	No	No
Administrative	<u>3</u>	<u>2</u>

No employee received remuneration amounting to more than £60,000 in either year.

During the year, trustees received no remuneration or any reimbursement expenses.

7 Net movement in funds

	2023	2022
	£	£
This is stated after charging:		
Independent examination	720	660
Depreciation	<u>7,797</u>	<u>8,231</u>

8 Taxation

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

9 Tangible fixed assets

	Plant and Machinery	Computer Equipment	Fixtures & Fittings	Motor Vehicles	Total
	£	£	£	£	£
Cost:					
At 1 April 2022	2,069	1,425	41,897	2,000	47,391
Additions	–	1,152	5,555	–	6,707
Disposals	<u>–</u>	<u>–</u>	<u>–</u>	<u>–</u>	<u>–</u>
At 31 March 2023	<u>2,069</u>	<u>2,577</u>	<u>47,452</u>	<u>2,000</u>	<u>54,098</u>
Depreciation:					
At 1 April 2022	1,161	158	10,456	42	11,817
Charge for the year	227	550	6,530	490	7,797
On disposals	<u>–</u>	<u>–</u>	<u>–</u>	<u>–</u>	<u>–</u>
At 31 March 2023	<u>1,388</u>	<u>708</u>	<u>16,986</u>	<u>532</u>	<u>19,614</u>
Net book value:					
At 31 March 2023	<u>681</u>	<u>1,869</u>	<u>30,466</u>	<u>1,468</u>	<u>34,484</u>
At 31 March 2022	<u>908</u>	<u>1,267</u>	<u>31,441</u>	<u>1,958</u>	<u>35,574</u>

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

10 Debtors

	2023 £	2022 £
Other debtors	18	18
Prepayments and accrued income	<u>8,180</u>	<u>8,470</u>
	<u>8,198</u>	<u>8,488</u>

11 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	–	300
Accruals and deferred income	1,320	1,140
Social security and other taxes	–	1,379
Other creditors	<u>6,341</u>	<u>6,332</u>
	<u>7,661</u>	<u>9,151</u>

12 Restricted funds

	Balance at 1 April 2022 £	Incoming Resources £	Outgoing Resources £	Transfers Between Funds £	Balance at 31 Mar 2023 £
Sir Tom Cowie	7,334	–	(1,467)	–	5,867
Gifts in Kind	2,153	–	(539)	–	1,614
Restricted donations	–	36,050	(26,955)	–	9,095
Sunderland City Council	–	11,800	(7,800)	–	4,000
J H Rausing Trust	<u>–</u>	<u>13,200</u>	<u>(5,925)</u>	<u>–</u>	<u>7,275</u>
	<u>9,487</u>	<u>61,050</u>	<u>(42,686)</u>	<u>–</u>	<u>27,851</u>

Gifts in Kind – these are donated assets. This fund is being reduced each year by the depreciation charge. The capital balance carried forward is £1,614 (2022: £2,153).

Sir Tom Cowie – this grant paid towards the cost of equipping the kitchen.

Restricted donations – these amounts were all restricted to food costs and gift vouchers. The remaining balance of £9,095 is restricted against food costs.

Sunderland City Council – these grants were restricted to food and cleaning costs. Of the £4,000 remaining balance, £2,000 is restricted against food costs and £2,000 is restricted against cleaning costs.

J H Rausing Trust – this grant is for the payment of rent for six months.

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

12 Restricted funds (continued)

For the year ended 31 March 2022:

	<i>Balance at 1 April 2021 £</i>	<i>Incoming Resources £</i>	<i>Outgoing Resources £</i>	<i>Transfers Between Funds £</i>	<i>Balance at 31 Mar 2022 £</i>
Sir Tom Cowie	9,167	–	(1,833)	–	7,334
Gifts in Kind	<u>260</u>	<u>2,000</u>	<u>(107)</u>	<u>–</u>	<u>2,153</u>
	<u>9,427</u>	<u>2,000</u>	<u>(1,940)</u>	<u>–</u>	<u>9,487</u>

13 Unrestricted fund

	<i>Balance at 1 April 2022 £</i>	<i>Incoming Resources £</i>	<i>Outgoing Resources £</i>	<i>Transfers Between Funds £</i>	<i>Balance at 31 Mar 2023 £</i>
General fund	<u>134,569</u>	<u>176,743</u>	<u>(135,316)</u>	<u>–</u>	<u>175,996</u>

For the year ended 31 March 2022:

	<i>Balance at 1 April 2021 £</i>	<i>Incoming Resources £</i>	<i>Outgoing Resources £</i>	<i>Transfers Between Funds £</i>	<i>Balance at 31 Mar 2022 £</i>
General fund	<u>117,371</u>	<u>151,158</u>	<u>(133,960)</u>	<u>–</u>	<u>134,569</u>

14 Analysis of net assets (between restricted and unrestricted funds)

	<i>Tangible fixed assets £</i>	<i>Other net Assets £</i>	<i>Total £</i>
Restricted funds:			
Gifts in Kind	1,614	–	1,614
Sir Tom Cowie	5,867	–	5,867
Restricted funds	–	9,095	9,095
Sunderland City Council	–	4,000	4,000
J H Rausing Trust	<u>–</u>	<u>7,275</u>	<u>7,275</u>
	7,481	20,370	27,851
General unrestricted fund	<u>27,003</u>	<u>148,993</u>	<u>175,996</u>
	<u>34,484</u>	<u>169,363</u>	<u>203,847</u>

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

14 Analysis of net assets (between restricted and unrestricted funds) (continued)

For the year ended 31 March 2022:

	Tangible fixed assets £	Other net Assets £	Total £
Restricted funds:			
Gifts in Kind	2,153	–	2,153
Sir Tom Cowie	<u>7,334</u>	<u>–</u>	<u>7,334</u>
	9,487	–	9,487
General unrestricted fund	<u>26,087</u>	<u>108,482</u>	<u>134,569</u>
	<u>35,574</u>	<u>108,482</u>	<u>144,056</u>

15 Commitments under operating leases

At 31 March 2023 the total future minimum lease payments under non-cancellable operating leases are as follows:

	2023 £	2022 £
Less than one year	18,330	23,580
Between 2 and 5 years	8,290	26,620
After more than five years	<u>–</u>	<u>–</u>
	<u>26,620</u>	<u>50,200</u>

16 Company limited by guarantee

The company is limited by guarantee and has no share capital. In the event of a winding up, every member undertakes to contribute such an amount as may be required for the payment of liabilities not exceeding a total of £1 each.

SUNDERLAND COMMUNITY SOUP KITCHEN LTD

England & Wales - Charity number 1185044

Accounts

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

Company Registration Number: 11911645
Charity Number: 1185044

DEBÉRE LIMITED
Chartered Accountants
Swallow House
Parsons Road
Washington
Tyne and Wear
NE37 1EZ

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED
FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

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SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED
MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS
YEAR ENDED 31 MARCH 2022

The board of trustees

Mr P Gowland
Mrs J Watson
Mr G R Watson
Mr M P Hartnack
Mr D Dobinson
Mr L P Arkley

Registered office

c/o Debére Limited
Swallow House
Parsons House
Washington
Tyne and Wear
NE37 1EZ

Accountants

Debére Limited
Chartered Accountants
Swallow House
Parsons House
Washington
Tyne and Wear
NE37 1EZ

Bankers

Virgin Money formerly Clydesdale Bank plc
82 English Street
Carlisle
CA3 8HP

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED

REPORT OF THE TRUSTEES

YEAR ENDED 31 MARCH 2022

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees confirm that the annual report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity has the following charitable objectives:

The relief of poverty among people living or working in Sunderland, and its surrounding areas by:

- Providing such persons with
 - (a) goods, services and food which they could not otherwise afford through lack of means; and
 - (b) information, advice and guidance; and
- Any other charitable means as the trustees think fit (in accordance with the laws of England and Wales).

Governing document

The charity is governed by its Articles of Association.

Method of appointment or election of the trustees

The trustees of the charity are also its directors. Information on the appointment of directors can be found in the company's Articles of Association.

Policies adopted for the induction and training of trustees

Training and induction are available for all new trustees. During the induction process, they are informed as to their duties and responsibilities. Any request from a trustee for training is considered by the Board of Sunderland Community Soup Kitchen Limited.

Organisation

As at 31 March 2022 Sunderland Community Soup Kitchen Limited has a Board of Trustees of 4 members.

The board of trustees during the year are as follows:

Mr J Barlow (passed away 12 June 2021)
Mrs C A Barlow (resigned 31 January 2022)
Mr D K Crouch (resigned 20 November 2020)
Mr P Gowland
Mrs J Watson (appointed 13 December 2021)
Mr G R Watson (appointed 13 December 2021)
Mr M P Hartnack (appointed 14 December 2021)
Mr D Dobinson (appointed 9 December 2021)
Mr L P Arkley (appointed 10 January 2022)

Public benefit

The charity's objective and principal activity is to provide assistance to the homeless and hungry, and not just the hungry homeless. Food poverty affects many other members of society, and this we seek to address.

In setting objectives and planning for activities, the trustees have given due consideration to the general guidance given by the Charity Commission relating to public benefit.

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED

REPORT OF THE TRUSTEES *(continued)*

YEAR ENDED 31 MARCH 2022

Volunteers

The charity is run mainly by volunteers.

ACHIEVEMENTS AND PERFORMANCE

Since Sunderland Community Soup Kitchen began serving food on 15 July 2019, we have provided hot healthy meals, food parcels, free clothing, and free household items to those in need. Thanks to our donors and dedicated volunteers we have been able to continue our services throughout the COVID-19 Pandemic, while strictly adhering to Government guidelines.

Due to COVID-19, our daily food provision was temporarily suspended, and replaced with a home delivery service 4 times a week. This allowed us to continue to offer food, essentials and emotional support to our most vulnerable individuals and families. We also introduced a weekly check in service via text message, offering any additional support our guests required.

Over the last 12 months, we have introduced a programme that provides household goods, including furniture, bedding, towels, and home starter packs, to allow our guests to furnish their new accommodation and create a safe space that they can call home. Plus, our partnership with the charity 'Shelter' continues, allowing us to provide clothing free of charge.

We have also collaborated with other charities and organisations, to provide additional support to our guests, including: human trafficking, domestic violence and abuse, mental health, and refugees and asylum seekers. We have also worked alongside local hostels and schools, and worked closely with Sunderland City Council around homelessness and food issues.

Our Hendon unit has also remained open, allowing us to store food and other essentials so we can continue to provide food parcels, warm clothing, sleeping bags and furniture. Finally, work on two community allotments, enabling us to grow fresh organic produce which can be used in our kitchen, and support families to encourage healthy eating.

Despite our food service only beginning in July 2019, it soon became apparent that the demand for our services required permanent premises to continue our offering and to expand our activities. Therefore, in July 2020 we took on a 5-year lease for our new rented premises named 'Albert's Place' in High Street West, ideally located between the town centre and one of the more deprived areas of the city.

Work immediately began at Albert's Place, converting the premises into a commercial kitchen, and in December 2020 the kitchen was ready, allowing us to prepare over 300 Christmas Dinners which were distributed on Christmas Day by our volunteers. In addition, we supplied the ingredients for 60 Christmas lunches, which were packed into hampers and distributed to families identified as living in hardship. Christmas gifts were also given to our guests and families, including handmade cards, toys, and gift vouchers.

Then in January 2021, we opened our doors at Albert's place and began our Free Food Service, offering take away hot meals. While COVID-19 has prevented us from fully utilising our new premises, we have taken this time to liaise with organisations and professionals to develop additional services as outlined in the 'Subsequent Development and Future Plans' section.

We could not complete this review of our activities without thanking everyone involved. A special thanks go to the benefactors both corporate and individual without whose donations we could not have continued, nor opened Albert's Place; to the local supermarkets, shops, and restaurants who have continued to provide bread and produce during the COVID-19 pandemic; and last but by no means least to our incredibly hardworking volunteers and staff, who's energy and commitment are immeasurable.

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED

REPORT OF THE TRUSTEES *(continued)*

YEAR ENDED 31 MARCH 2022

FINANCIAL REVIEW

Our total income was £153,158 (£2,000 of which is restricted), with total expenditure of £135,900 (£1,940 of which is restricted). In addition to monetary donations the charity received many donations in kind of food and clothing, no estimate of their value has been included in these accounts. As at 31 March 2022 restricted funds are £9,487 (2021: £9,427) and unrestricted funds are £134,569 (2021: £117,371).

Investment Policy

Aside from retaining prudent amounts in funds each year, most of the charitable company's funds are to be spent in the short term, so there are few opportunities for long-term investment. Where cash flow allows, funds are held in short term deposit accounts in order to maximise interest receivable.

Risk Policy

The Trustees review risks on a regular cycle. Internal control risks are minimised by the implementation of policies and procedures to ensure compliance with accountancy procedures, employment law, health and safety, equality, diversity and inclusion. The policies are updated on a rolling programme to ensure they meet with the charities needs and compliance regulations.

Reserves Policy

The Trustees have reviewed the Charity reserves requirements in accordance with guidelines issued by the Charity Commission for England & Wales. The current financial climate reflects a very competitive market-place for the bidding of funding and grants. The Trustees are therefore mindful to retain such reserves as to meet all day to day running costs of the Charity. The Trustees monitor the Charity's reserves on a regular basis.

FUTURE PLANS

Since the Soup Kitchen began, we have seen an increased need for other provisions, which led us to develop the programmes outlined in our Review of Activities and formalise further plans as detailed below.

Following requests from our guests for advice on accommodation and available benefits, we are currently finalising plans for professional service drop-in sessions and a pop-up support café at Albert's Place. The sessions will be run by experienced professional volunteers.

In addition, many of our guests have reported difficulties in accessing healthcare, as a result plans are underway for our SCSK Health Hub. We have recruited healthcare professionals including a dentist, podiatrist, Nurse Practitioner, as well as a hairdresser and beautician. All individuals have offered to work voluntarily and will provide services to benefit the physical and mental health for our guests.

In order to meet the increasing demand for our daily food provision, as well as our new planned services, we will continue to recruit and fully train additional volunteers.

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED

REPORT OF THE TRUSTEES *(continued)*

YEAR ENDED 31 MARCH 2022

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

Company law 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 as at the end of the financial year and of the surplus or deficit of the charity for the financial year. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed subject to any 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 maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act. It is also their responsibility to safeguard the Assets of the company and hence to take reasonable steps to prevent and detect fraud and other irregularities.

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

INDEPENDENT EXAMINER

Claire Miller of Debére Limited has offered herself for reappointment as Independent Examiner at the Annual General Meeting.

Approved by the trustees on 6 October 2022 and signed on its behalf by

Mr P Gowland
Trustee

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED
YEAR ENDED 31 MARCH 2022

I report on the accounts of the company for the year ended 31 March 2022, which are set out on pages 8 to 19.

This report is made solely to the charity's trustees, as a body in accordance with Section 145 of the Charities Act 2011. My examination work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and its trustees as a body, for my examination work, for this report, or the opinions I have formed.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £50,000 and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales.

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

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

Basis of independent examiner's report

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

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED

COMPANY LIMITED BY GUARANTEE

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED *(continued)***

YEAR ENDED 31 MARCH 2022

Independent examiner's statement

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

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act.
- have not been met; or;
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Claire Miller BA (Hons) FCA
Independent Examiner

ON BEHALF OF DEBÉRE LIMITED
Chartered Accountants

Swallow House
Parsons Road
Washington
Tyne and Wear
NE37 1EZ

Date: 6 October 2022

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Income and expenditure					
Income from:					
Donations and legacies	3	148,308	2,000	150,308	148,570
Charitable activities	4	2,850	–	2,850	19,941
Grant income		–	–	–	<u>20,000</u>
Total income		<u>151,158</u>	<u>2,000</u>	<u>153,158</u>	<u>188,511</u>
Expenditure on:					
Charitable activities	5	<u>133,960</u>	<u>1,940</u>	<u>135,900</u>	<u>72,305</u>
Total expenditure		<u>133,960</u>	<u>1,940</u>	<u>135,900</u>	<u>72,305</u>
Net income / (expenditure)		17,198	60	17,258	116,206
Transfers					
Gross transfers between funds		–	–	–	–
Net movement in funds	7	17,198	60	17,258	116,206
Total funds brought forward		<u>117,371</u>	<u>9,427</u>	<u>126,798</u>	<u>10,592</u>
Total funds carried forward		<u><u>134,569</u></u>	<u><u>9,487</u></u>	<u><u>144,056</u></u>	<u><u>126,798</u></u>

The charitable company has no recognised gains or losses other than the results for the period as set out above.

All of the activities of the charitable company are classed as continuing.

The notes on pages 11 to 19 form part of these financial statements

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED

Registered Number 11911645

BALANCE SHEET

31 MARCH 2022

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Tangible assets	9		35,574		37,763
Current assets					
Debtors	10	8,488		6,497	
Cash at bank and in hand		<u>109,145</u>		<u>97,691</u>	
		117,633		104,188	
Creditors: amounts falling due within one year	11	<u>(9,151)</u>		<u>(15,153)</u>	
Net current assets/(liabilities)			<u>108,482</u>		<u>89,035</u>
Total assets less current liabilities			144,056		126,798
			_____		_____
Net assets					
The funds of the charity					
Restricted funds	12		9,487		9,427
Unrestricted funds:	13		<u>134,569</u>		<u>117,371</u>
Total funds	14		144,056		126,798
			=====		=====

The notes on pages 11 to 19 form part of these financial statements

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED

Registered Number 11911645

BALANCE SHEET

31 MARCH 2022

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)).

For the year ended 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors/trustees responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the period in question in accordance with section 476;
- The directors/trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements were approved by the Board of Directors on 6 October 2022 and signed on their behalf by:

Mr P Gowland
Trustee

The notes on pages 11 to 19 form part of these financial statements

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

1 General information

The charity is a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is c/o Debère Limited, Swallow House, Parsons Road, Washington, Tyne and Wear, NE37 1EZ.

2 Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2021, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

3 Accounting policies

The principal accounting policies are set out below. The accounting policies have been adopted consistently throughout the year.

Going concern

The financial statements have been prepared on a going concern basis. The trustees have reviewed and considered relevant information, including the annual budget and future cash flows in making their assessment.

Cash flow statement

The charity has elected to adopt the exemption from preparing a cash flow statement on the grounds that the charity qualifies as a small charity.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Voluntary income

Voluntary income received by way of donations is included in the Statement of Financial Activities when received.

Incoming resources from charitable activities

Incoming resources from charitable activities includes core grants, i.e. funding received from the charity's specific activities. The income is included in the Statement of Financial Activities when received.

Interest receivable

Interest is included when receivable by the charity.

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

1 Accounting policies *(continued)*

Resources expended

All expenditure is accounted for on an accruals basis and apportioned over the year to which it relates.

Resources expended on charitable activities include the direct cost of productions and projects. Support costs include central overheads including salaries, premises costs and communication costs, integral to the running of the charity. Governance costs include the costs of meeting constitutional and statutory requirements, and a proportion of central overheads allocated on the basis of estimated usage.

Support cost allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity.

Debtors

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

Cash at bank and in hand

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

Creditors and provisions

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

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Fund Accounting

Unrestricted funds – these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds – these are funds to be used for specific purposes as laid down by the donor. Expenditure which meets those criteria is identified to the fund, together with a fair allocation of overheads and support costs.

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

1 Accounting policies (continued)

Tangible fixed assets and depreciation

Fixed assets are stated at cost less depreciation.

Depreciation is provided on fixed assets at the following rates which are expected to write off the assets over their useful lives:

Plant and machinery	- 25% reducing balance
Computer equipment	- 33% straight line
Fixtures & Fittings	- 20% reducing balance
Motor vehicles	- 25% reducing balance

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against surplus/deficit on a straight line basis over the period of the lease.

2 Statement of Financial Activities for the prior year

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Income and expenditure				
Income from:				
<i>Donations and legacies</i>	3	148,570	–	148,570
<i>Charitable activities</i>	4	19,941	–	19,941
<i>Grant income</i>		<u>10,000</u>	<u>10,000</u>	<u>20,000</u>
Total income		178,511	10,000	188,511
Expenditure on:				
<i>Charitable activities</i>	5	<u>71,385</u>	<u>920</u>	<u>72,305</u>
Total expenditure		71,385	920	72,305
Net income / (expenditure)		107,126	9,080	116,206
Transfers				
<i>Gross transfers between funds</i>		–	–	–
Net movement in funds	7	107,126	9,080	116,206
<i>Total funds brought forward</i>		<u>10,245</u>	<u>347</u>	<u>10,592</u>
Total funds carried forward		<u>117,371</u>	<u>9,427</u>	<u>126,798</u>

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

3 Donations and legacies

	2022	2021
	£	£
Donations	148,308	148,570
Gifts in Kind	<u>2,000</u>	<u>–</u>
	<u>150,308</u>	<u>148,570</u>

4 Charitable activities

	2022	2021
	£	£
Fundraising	2,850	14,967
Car Boot sales	<u>–</u>	<u>4,974</u>
	<u>2,850</u>	<u>19,941</u>

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

5 Charitable activities

	Activities undertaken directly £	Depreciation * £	Support Costs £	Governance Costs £	2022 £	2021 £
Charitable activities:						
General	30,034	8,124	96,495	1,140	135,793	72,218
Gifts in Kind	—	107	—	—	107	87
	<u>30,034</u>	<u>8,231</u>	<u>96,495</u>	<u>1,140</u>	<u>135,900</u>	<u>72,305</u>

* Depreciation charge of £1,940 relates to restricted expenditure. All of the remaining costs relate to unrestricted expenditure.

Governance costs are made up as follows:

	2022 £	2021 £
Accountancy costs	480	420
Independent examination	<u>660</u>	<u>660</u>
	<u>1,140</u>	<u>1,080</u>

Direct costs are made up as follows:

	2022 £	2021 £
Food and toiletries	23,510	13,899
Packaging	2,208	1,715
Kitchen utensils	2,518	1,719
Miscellaneous direct costs	<u>1,798</u>	<u>—</u>
	<u>30,034</u>	<u>17,333</u>

6 Staff costs

Staff costs were as follows:

	2022 £	2021 £
Wages and salaries	43,834	5,175
Social security costs	—	—
Other pension costs	<u>368</u>	<u>—</u>
	<u>44,202</u>	<u>5,175</u>

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

6 Staff costs *(continued)*

The average number of persons employed during the year were as follows:

	2022	2021
	No	No
Administrative	<u>2</u>	<u>1</u>

No employee received remuneration amounting to more than £60,000 in either year.

During the year, trustees received no remuneration or any reimbursement expenses.

7 Net movement in funds

	2022	2021
	£	£
This is stated after charging:		
Independent examination	660	660
Depreciation	<u>8,231</u>	<u>3,129</u>

8 Taxation

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

9 Tangible fixed assets

	Plant and Machinery	Computer Equipment	Fixtures & Fittings	Motor Vehicles	Total
	£	£	£	£	£
Cost:					
At 1 April 2021	2,069	260	39,020	–	41,349
Additions	–	1,165	2,877	2,000	6,042
Disposals	<u>–</u>	<u>–</u>	<u>–</u>	<u>–</u>	<u>–</u>
At 31 March 2022	<u>2,069</u>	<u>1,425</u>	<u>41,897</u>	<u>2,000</u>	<u>47,391</u>
Depreciation:					
At 1 April 2021	858	72	2,656	–	3,586
Charge for the year	303	86	7,800	42	8,231
On disposals	<u>–</u>	<u>–</u>	<u>–</u>	<u>–</u>	<u>–</u>
At 31 March 2022	<u>1,161</u>	<u>158</u>	<u>10,456</u>	<u>42</u>	<u>11,817</u>
Net book value:					
At 31 March 2022	<u>908</u>	<u>1,267</u>	<u>31,441</u>	<u>1,958</u>	<u>35,574</u>
At 31 March 2021	<u>1,211</u>	<u>188</u>	<u>36,364</u>	<u>–</u>	<u>37,763</u>

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

10 Debtors

	2022 £	2021 £
Other debtors	18	18
Prepayments and accrued income	<u>8,470</u>	<u>6,479</u>
	<u>8,488</u>	<u>6,497</u>

11 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	300	6,041
Accruals and deferred income	1,140	1,080
Social security and other taxes	1,379	311
Other creditors	<u>6,332</u>	<u>7,721</u>
	<u>9,151</u>	<u>15,153</u>

12 Restricted funds

	Balance at 1 April 2021 £	Incoming Resources £	Outgoing Resources £	Transfers Between Funds £	Balance at 31 Mar 2022 £
Sir Tom Cowie	9,167	–	(1,833)	–	7,334
Gifts in Kind	<u>260</u>	<u>2,000</u>	<u>(107)</u>	<u>–</u>	<u>2,153</u>
	<u>9,427</u>	<u>2,000</u>	<u>(1,940)</u>	<u>–</u>	<u>9,487</u>

Gifts in Kind – these are donated assets. This fund is being reduced each year by the depreciation charge. The capital balance carried forward is £2,153 (2021: £260).

Sir Tom Cowie – this grant paid towards the cost of equipping the kitchen.

For the year ended 31 March 2021:

	Balance at 1 April 2020 £	Incoming Resources £	Outgoing Resources £	Transfers Between Funds £	Balance at 31 Mar 2021 £
Sir Tom Cowie	–	10,000	(833)	–	9,167
Gifts in Kind	<u>347</u>	<u>–</u>	<u>(87)</u>	<u>–</u>	<u>260</u>
	<u>347</u>	<u>10,000</u>	<u>(920)</u>	<u>–</u>	<u>9,427</u>

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

13 Unrestricted fund

	<i>Balance at 1 April 2021</i>	<i>Incoming Resources</i>	<i>Outgoing Resources</i>	<i>Transfers Between Funds</i>	<i>Balance at 31 Mar 2022</i>
	£	£	£	£	£
General fund	<u>117,371</u>	<u>151,158</u>	<u>(133,960)</u>	<u>—</u>	<u>134,569</u>

For the year ended 31 March 2021:

	<i>Balance at 1 April 2020</i>	<i>Incoming Resources</i>	<i>Outgoing Resources</i>	<i>Transfers Between Funds</i>	<i>Balance at 31 Mar 2021</i>
	£	£	£	£	£
General fund	<u>10,245</u>	<u>178,511</u>	<u>(71,385)</u>	<u>—</u>	<u>117,371</u>

14 Analysis of net assets (between restricted and unrestricted funds)

	<i>Tangible fixed assets</i>	<i>Other net Assets</i>	<i>Total</i>
	£	£	£
Restricted funds:			
Gifts in Kind	2,153	—	2,153
Sir Tom Cowie	<u>7,334</u>	<u>—</u>	<u>7,334</u>
	9,487	—	9,487
General unrestricted fund	<u>26,087</u>	<u>108,482</u>	<u>134,569</u>
	35,574	108,482	144,056
	<u> </u>	<u> </u>	<u> </u>

For the year ended 31 March 2021:

	<i>Tangible fixed assets</i>	<i>Other net Assets</i>	<i>Total</i>
	£	£	£
Restricted funds:			
Gifts in Kind	260	—	260
Sir Tom Cowie	<u>9,167</u>	<u>—</u>	<u>9,167</u>
	9,427	—	9,427
General unrestricted fund	<u>28,336</u>	<u>89,035</u>	<u>117,371</u>
	37,763	89,035	126,798
	<u> </u>	<u> </u>	<u> </u>

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

15 Commitments under operating leases

At 31 March 2022 the total future minimum lease payments under non-cancellable operating leases are as follows:

	2022	2021
	£	£
Less than one year	23,580	23,580
Between 2 and 5 years	26,620	50,200
After more than five years	<u>—</u>	<u>—</u>
	<u>50,200</u>	<u>73,780</u>

16 Company limited by guarantee

The company is limited by guarantee and has no share capital. In the event of a winding up, every member undertakes to contribute such an amount as may be required for the payment of liabilities not exceeding a total of £1 each.

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED
MANAGEMENT INFORMATION
YEAR ENDED 31 MARCH 2022

The following pages do not form part of the statutory financial statements

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED

MANAGEMENT INFORMATION

YEAR ENDED 31 MARCH 2022

	2022		2021	
	£	£	£	£
Income				
Donations		148,308		148,570
Gifts in Kind		2,000		–
Grant income		–		10,000
COVID-19 business grant		–		10,000
Fundraising		2,850		14,967
Car Boot sales		<u>–</u>		<u>4,974</u>
Total income		<u>153,158</u>		<u>188,511</u>
 Charitable activities:				
Food and toiletries	23,510		13,899	
Packaging	2,208		1,715	
Kitchen utensils	2,516		1,719	
Miscellaneous direct costs	1,798		–	
Rent	23,580		22,706	
Rates	1,719		–	
Insurance	1,504		1,290	
Light and heat	2,492		3,358	
Wages and salaries	44,202		5,175	
Telephone	128		260	
Printing, postage and stationery	217		212	
Travelling	49		1,873	
Sundries	845		823	
Subscriptions	356		264	
Protective clothing	1,044		616	
Entertainment	20		26	
Advertising	4,978		–	
Cleaning	1,760		2,501	
Repairs and maintenance	8,775		10,417	
Staff training	751		239	
Motor expenses	2,504		804	
Depreciation of fixed assets	8,231		3,129	
Legal and professional fees	1,229		143	
Bank charges	<u>344</u>		<u>56</u>	
<i>Carried forward</i>		134,760		71,225

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED

MANAGEMENT INFORMATION

YEAR ENDED 31 MARCH 2022

	2022		2021	
	£	£	£	£
<i>Brought forward</i>		134,760		71,225
Governance costs				
Accountancy fees	480		420	
Independent Examination	<u>660</u>		<u>660</u>	
		<u>1,140</u>		<u>1,080</u>
Total expenditure		135,900		72,305
		<u> </u>		<u> </u>
Net incoming resources for the year		17,258		116,206
		<u> </u>		<u> </u>

SUNDERLAND COMMUNITY SOUP KITCHEN LTD

England & Wales - Charity number 1185044

Accounts

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

Company Registration Number: 11911645
Charity Number: 1185044

DEBÉRE LIMITED
Chartered Accountants
Swallow House
Parsons Road
Washington
Tyne and Wear
NE37 1EZ

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED
FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021

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SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED
MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS
YEAR ENDED 31 MARCH 2021

The board of trustees	Mr J Barlow (resigned 12 June 2021) Mrs C A Barlow Mr P Gowland
Registered office	c/o Debére Limited Swallow House Parsons House Washington Tyne and Wear NE37 1EZ
Accountants	Debére Limited Chartered Accountants Swallow House Parsons House Washington Tyne and Wear NE37 1EZ
Bankers	Clydesdale Bank plc 82 English Street Carlisle CA3 8HP

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED

REPORT OF THE TRUSTEES

YEAR ENDED 31 MARCH 2021

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees confirm that the annual report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity has the following charitable objectives:

The relief of poverty among people living or working in Sunderland, and its surrounding areas by:

- Providing such persons with
 - (a) goods, services and food which they could not otherwise afford through lack of means; and
 - (b) information, advice and guidance; and
- Any other charitable means as the trustees think fit (in accordance with the laws of England and Wales).

Governing document

The charity is governed by its Articles of Association.

Method of appointment or election of the trustees

The trustees of the charity are also its directors. Information on the appointment of directors can be found in the company's Articles of Association.

Policies adopted for the induction and training of trustees

Training and induction are available for all new trustees. During the induction process, they are informed as to their duties and responsibilities. Any request from a trustee for training is considered by the Board of Sunderland Community Soup Kitchen Limited.

Organisation

As at 31 March 2021 Sunderland Community Soup Kitchen Limited has a Board of Trustees of 4 members.

The board of trustees during the year are as follows:

Mr J Barlow – resigned 12 June 2021
Mrs C A Barlow
Mr D K Crouch – resigned 20 November 2020
Mr P Gowland

Public benefit

The charity's objective and principal activity is to provide assistance to the homeless and hungry, and not just the hungry homeless. Food poverty affects many other members of society, and this we seek to address.

In setting objectives and planning for activities, the trustees have given due consideration to the general guidance given by the Charity Commission relating to public benefit.

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED

REPORT OF THE TRUSTEES *(continued)*

YEAR ENDED 31 MARCH 2021

Volunteers

The charity is run mainly by volunteers.

ACHIEVEMENTS AND PERFORMANCE

Since Sunderland Community Soup Kitchen began serving food on 15 July 2019, we have provided hot healthy meals, food parcels, free clothing, and free household items to those in need. Thanks to our donors and dedicated volunteers we have been able to continue our services throughout the COVID-19 Pandemic, while strictly adhering to Government guidelines.

Due to COVID-19, our daily food provision was temporarily suspended, and replaced with a home delivery service 4 times a week. This allowed us to continue to offer food, essentials and emotional support to our most vulnerable individuals and families. We also introduced a weekly check in service via text message, offering any additional support our guests required.

Over the last 12 months, we have introduced a programme that provides household goods, including furniture, bedding, towels, and home starter packs, to allow our guests to furnish their new accommodation and create a safe space that they can call home. Plus, our partnership with the charity 'Shelter' continues, allowing us to provide clothing free of charge.

We have also collaborated with other charities and organisations, to provide additional support to our guests, including: human trafficking, domestic violence and abuse, mental health, and refugees and asylum seekers. We have also worked alongside local hostels and schools, and worked closely with Sunderland City Council around homelessness and food issues.

Our Hendon unit has also remained open, allowing us to store food and other essentials so we can continue to provide food parcels, warm clothing, sleeping bags and furniture. Finally, work on our community allotment is still underway, enabling us to grow fresh organic produce which can be used in our kitchen, and support families to encourage healthy eating.

Despite our food service only beginning in July 2019, it soon became apparent that the demand for our services required permanent premises to continue our offering and to expand our activities. Therefore, in July 2020 we took on a 5-year lease for our new rented premises named 'Albert's Place' in High Street West, ideally located between the town centre and one of the more deprived areas of the city.

Work immediately began at Albert's Place, converting the premises into a commercial kitchen, and in December 2020 the kitchen was ready, allowing us to prepare over 300 Christmas Dinners which were distributed on Christmas Day by our volunteers. In addition, we supplied the ingredients for 60 Christmas lunches, which were packed into hampers and distributed to families identified as living in hardship. Christmas gifts were also given to our guests and families, including handmade cards, toys, and gift vouchers.

Then in January 2021, we opened our doors at Albert's place and began our Free Food Service, offering take away hot meals. While COVID-19 has prevented us from fully utilising our new premises, we have taken this time to liaise with organisations and professionals to develop additional services as outlined in the 'Subsequent Development and Future Plans' section.

We could not complete this review of our activities without thanking everyone involved. A special thanks go to the benefactors both corporate and individual without whose donations we could not have continued, nor opened Albert's Place; to the local supermarkets, shops, and restaurants who have continued to provide bread and produce during the COVID-19 pandemic; and last but by no means least to our incredibly hardworking volunteers and staff, who's energy and commitment are immeasurable.

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED

REPORT OF THE TRUSTEES *(continued)*

YEAR ENDED 31 MARCH 2021

FINANCIAL REVIEW

Our total income was £188,511 (£10,000 of which is restricted), with total expenditure of £72,305 (£920 of which is restricted). In addition to monetary donations the charity received many donations in kind of food and clothing, no estimate of their value has been included in these accounts. As at 31 March 2021 restricted funds are £9,427 (2020: £347) and unrestricted funds are £117,371 (2020: £10,245).

Investment Policy

Aside from retaining prudent amounts in funds each year, most of the charitable company's funds are to be spent in the short term, so there are few opportunities for long-term investment. Where cash flow allows, funds are held in short term deposit accounts in order to maximise interest receivable.

Risk Policy

The Trustees review risks on a regular cycle. Internal control risks are minimised by the implementation of policies and procedures to ensure compliance with accountancy procedures, employment law, health and safety, equality, diversity and inclusion. The policies are updated on a rolling programme to ensure they meet with the charities needs and compliance regulations.

Reserves Policy

The Trustees have reviewed the Charity reserves requirements in accordance with guidelines issued by the Charity Commission for England & Wales. The current financial climate reflects a very competitive market-place for the bidding of funding and grants. The Trustees are therefore mindful to retain such reserves as to meet all day to day running costs of the Charity. The Trustees monitor the Charity's reserves on a regular basis.

SUBSEQUENT DEVELOPMENT AND FUTURE PLANS

Since the Soup Kitchen began, we have seen an increased need for other provisions, which led us to develop the programmes outlined in our Review of Activities and formalise further plans as detailed below.

Following requests from our guests for advice on accommodation and available benefits, we are currently finalising plans for professional service drop-in sessions and a pop-up support café at Albert's Place. The sessions will be run by experienced professional volunteers.

In addition, many of our guests have reported difficulties in accessing healthcare, as a result plans are underway for our SCSK Health Hub. We have recruited healthcare professionals including a dentist, podiatrist, Nurse Practitioner, as well as a hairdresser and beautician. All individuals have offered to work voluntarily and will provide services to benefit the physical and mental health for our guests.

In order to meet the increasing demand for our daily food provision, as well as our new planned services, we will continue to recruit and fully train additional volunteers.

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED

REPORT OF THE TRUSTEES *(continued)*

YEAR ENDED 31 MARCH 2021

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

Company law 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 as at the end of the financial year and of the surplus or deficit of the charity for the financial year. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed subject to any 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 maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act. It is also their responsibility to safeguard the Assets of the company and hence to take reasonable steps to prevent and detect fraud and other irregularities.

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

INDEPENDENT EXAMINER

Claire Miller of Debere Limited has offered herself for reappointment as Independent Examiner at the Annual General Meeting.

Approved by the trustees on 13 December 2021 and signed on its behalf by

Mrs C A Barlow
Trustee

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED
YEAR ENDED 31 MARCH 2021

I report on the accounts of the company for the year ended 31 March 2021, which are set out on pages 8 to 18.

This report is made solely to the charity's trustees, as a body in accordance with Section 145 of the Charities Act 2011. My examination work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and its trustees as a body, for my examination work, for this report, or the opinions I have formed.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £50,000 and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales.

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

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

Basis of independent examiner's report

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

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED

COMPANY LIMITED BY GUARANTEE

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED *(continued)***

YEAR ENDED 31 MARCH 2021

Independent examiner's statement

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

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act.
- have not been met; or;
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Claire Miller BA (Hons) FCA
Independent Examiner

ON BEHALF OF DEBÉRE LIMITED
Chartered Accountants

Swallow House
Parsons Road
Washington
Tyne and Wear
NE37 1EZ

Date: 13 December 2021

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Income and expenditure					
Income from:					
Donations and legacies	3	148,570	–	148,570	36,135
Charitable activities	4	19,941	–	19,941	14,389
Grant income		<u>10,000</u>	<u>10,000</u>	<u>20,000</u>	<u>–</u>
Total income		<u>178,511</u>	<u>10,000</u>	<u>188,511</u>	<u>50,524</u>
Expenditure on:					
Charitable activities	5	<u>71,385</u>	<u>920</u>	<u>72,305</u>	<u>39,932</u>
Total expenditure		<u>71,385</u>	<u>920</u>	<u>72,305</u>	<u>39,932</u>
Net income / (expenditure)		107,126	9,080	116,206	10,592
Transfers					
Gross transfers between funds		–	–	–	–
Net movement in funds	6	107,126	9,080	116,206	10,592
Total funds brought forward		<u>10,245</u>	<u>347</u>	<u>10,592</u>	<u>–</u>
Total funds carried forward		<u><u>117,371</u></u>	<u><u>9,427</u></u>	<u><u>126,798</u></u>	<u><u>10,592</u></u>

The charitable company has no recognised gains or losses other than the results for the period as set out above.

All of the activities of the charitable company are classed as continuing.

The notes on pages 11 to 18 form part of these financial statements

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED

Registered Number 11911645

BALANCE SHEET

31 MARCH 2021

	Notes	2021		2020	
		£	£	£	£
Fixed assets					
Tangible assets	8		37,763		1,722
Current assets					
Debtors	9	6,497		4,596	
Cash at bank and in hand		<u>97,691</u>		<u>18,555</u>	
		104,188		23,151	
Creditors: amounts falling due within one year	10	<u>(15,153)</u>		<u>(14,281)</u>	
Net current assets/(liabilities)			<u>89,035</u>		<u>8,870</u>
Total assets less current liabilities			126,798		10,592
			<hr/>		<hr/>
Net assets					
The funds of the charity					
Restricted funds	11		9,427		347
Unrestricted funds:	12		<u>117,371</u>		<u>10,245</u>
Total funds	13		126,798		10,592
			<hr/> <hr/>		<hr/> <hr/>

The notes on pages 11 to 18 form part of these financial statements

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED

Registered Number 11911645

BALANCE SHEET

31 MARCH 2021

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)).

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

Directors/trustees responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the period in question in accordance with section 476;
- The directors/trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements were approved by the Board of Directors on 13 December 2021 and signed on their behalf by:

Mrs C A Barlow
Trustee

The notes on pages 11 to 18 form part of these financial statements

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

1 General information

The charity is a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is c/o Debére Limited, Swallow House, Parsons Road, Washington, Tyne and Wear, NE37 1EZ.

2 Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2020, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

3 Accounting policies

The principal accounting policies are set out below. The accounting policies have been adopted consistently throughout the year.

Going concern

The financial statements have been prepared on a going concern basis. The trustees have reviewed and considered relevant information, including the annual budget and future cash flows in making their assessment. In particular, in response to the COVID-19 pandemic, the trustees have taken into account the impact on their business of possible scenarios brought on by the impact of COVID-19, alongside the measures that they can take to mitigate the impact. Based on these assessments, given the measures that could be undertaken to mitigate the current adverse conditions, and the current resources available, the trustees have concluded that they can continue to adopt the going concern basis in preparing the annual report and accounts.

Cash flow statement

The charity has elected to adopt the exemption from preparing a cash flow statement on the grounds that the charity qualifies as a small charity.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Voluntary income

Voluntary income received by way of donations is included in the Statement of Financial Activities when received.

Incoming resources from charitable activities

Incoming resources from charitable activities includes core grants, i.e. funding received from the charity's specific activities. The income is included in the Statement of Financial Activities when received.

Interest receivable

Interest is included when receivable by the charity.

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

1 Accounting policies *(continued)*

Resources expended

All expenditure is accounted for on an accruals basis and apportioned over the year to which it relates.

Resources expended on charitable activities include the direct cost of productions and projects. Support costs include central overheads including salaries, premises costs and communication costs, integral to the running of the charity. Governance costs include the costs of meeting constitutional and statutory requirements, and a proportion of central overheads allocated on the basis of estimated usage.

Support cost allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity.

Debtors

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

Cash at bank and in hand

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

Creditors and provisions

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

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Fund Accounting

Unrestricted funds – these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds – these are funds to be used for specific purposes as laid down by the donor. Expenditure which meets those criteria is identified to the fund, together with a fair allocation of overheads and support costs.

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021

1 Accounting policies (continued)

Tangible fixed assets and depreciation

Fixed assets are stated at cost less depreciation.

Depreciation is provided on fixed assets at the following rates which are expected to write off the assets over their useful lives:

Plant and machinery	- 25% reducing balance
Computer equipment	- 33% straight line
Fixtures & Fittings	- 20% reducing balance

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against surplus/deficit on a straight line basis over the period of the lease.

2 Statement of Financial Activities for the prior year

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Income and expenditure				
Income from:				
Donations and legacies	3	35,685	450	36,135
Charitable activities	4	<u>14,389</u>	<u>—</u>	<u>14,389</u>
Total income		<u>50,074</u>	<u>450</u>	<u>50,524</u>
Expenditure on:				
Charitable activities	5	<u>39,829</u>	<u>103</u>	<u>39,932</u>
Total expenditure		<u>39,829</u>	<u>103</u>	<u>39,932</u>
Net income / (expenditure)		10,245	347	10,592
Transfers				
Gross transfers between funds		<u>—</u>	<u>—</u>	<u>—</u>
Net movement in funds	6	10,245	347	10,592
Total funds brought forward		<u>—</u>	<u>—</u>	<u>—</u>
Total funds carried forward		<u>10,245</u>	<u>347</u>	<u>10,592</u>

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021

3 Donations and legacies

	2021	2020
	£	£
Donations	148,570	35,685
Gifts in Kind	<u>—</u>	<u>450</u>
	<u>148,570</u>	<u>36,135</u>

4 Charitable activities

	2021	2020
	£	£
Rental income	—	2,700
Valentines Ball	—	2,100
Furniture sales	—	255
Roker Roar	—	9,334
Fundraising	14,967	—
Car Boot sales	<u>4,974</u>	<u>—</u>
	<u>19,941</u>	<u>14,389</u>

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021

5 Charitable activities

	Activities undertaken directly	Depreciation *	Support Costs	Governance Costs	2021	2020
	£	£	£	£	£	£
Charitable activities:						
General	17,333	3,042	50,763	1,080	72,218	39,829
Gifts in Kind	—	87	—	—	87	103
	<u>17,333</u>	<u>3,129</u>	<u>50,763</u>	<u>1,080</u>	<u>72,305</u>	<u>39,932</u>

* Depreciation charge of £920 relates to restricted expenditure. All of the remaining costs relate to unrestricted expenditure.

Governance costs are made up as follows:

	2021 £	2020 £
Accountancy costs	420	420
Independent examination	<u>660</u>	<u>660</u>
	<u>1,080</u>	<u>1,080</u>

Direct costs are made up as follows:

	2021 £	2020 £
Food and toiletries	13,899	9,636
Packaging	1,715	5,003
Kitchen utensils	<u>1,719</u>	<u>775</u>
	<u>17,333</u>	<u>15,414</u>

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021

6 Net movement in funds

	2021 £	2020 £
This is stated after charging:		
Independent examination	660	660
Depreciation	<u>3,129</u>	<u>457</u>

7 Taxation

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

8 Tangible fixed assets

	Plant and Machinery £	Computer Equipment £	Fixtures & Fittings £	Total £
Cost:				
At 1 April 2020	2,069	110	–	2,179
Additions	–	150	39,020	39,170
Disposals	<u>–</u>	<u>–</u>	<u>–</u>	<u>–</u>
At 31 March 2021	<u>2,069</u>	<u>260</u>	<u>39,020</u>	<u>41,349</u>
Depreciation:				
At 1 April 2020	454	3	–	457
Charge for the year	404	69	2,656	3,129
On disposals	<u>–</u>	<u>–</u>	<u>–</u>	<u>–</u>
At 31 March 2021	<u>858</u>	<u>72</u>	<u>2,656</u>	<u>3,586</u>
Net book value:				
At 31 March 2021	<u>1,211</u>	<u>188</u>	<u>36,364</u>	<u>37,763</u>
At 31 March 2020	<u>1,615</u>	<u>107</u>	<u>–</u>	<u>1,722</u>

9 Debtors

	2021 £	2020 £
Other debtors	18	18
Prepayments and accrued income	<u>6,479</u>	<u>4,578</u>
	<u>6,497</u>	<u>4,596</u>

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YEAR ENDED 31 MARCH 2021

10 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	6,041	2,809
Accruals and deferred income	1,080	1,472
Social security and other taxes	311	–
Other creditors	<u>7,721</u>	<u>10,000</u>
	<u>15,153</u>	<u>14,281</u>

11 Restricted funds

	Balance at 1 April 2020	Incoming Resources £	Outgoing Resources £	Transfers Between Funds £	Balance at 31 Mar 2021 £
Sir Tom Cowie	–	10,000	(833)	–	9,167
Gifts in Kind	<u>347</u>	<u>–</u>	<u>(87)</u>	<u>–</u>	<u>260</u>
	<u>347</u>	<u>10,000</u>	<u>(920)</u>	<u>–</u>	<u>9,427</u>

Gifts in Kind – this is a donated asset. This fund is being reduced each year by the depreciation charge. The capital balance carried forward is £260.

Sir Tom Cowie – this grant paid towards the cost of equipping the kitchen.

For the year ended 31 March 2020:

	Incoming Resources £	Outgoing Resources £	Transfers Between Funds £	Balance at 31 Mar 2020 £
Gifts in Kind	<u>450</u>	<u>(103)</u>	<u>–</u>	<u>347</u>

12 Unrestricted fund

	Balance at 1 April 2020	Incoming Resources £	Outgoing Resources £	Transfers Between Funds £	Balance at 31 Mar 2021 £
General fund	<u>10,245</u>	<u>178,511</u>	<u>(71,385)</u>	<u>–</u>	<u>117,371</u>

For the year ended 31 March 2020:

	Incoming Resources £	Outgoing Resources £	Transfers Between Funds £	Balance at 31 Mar 2020 £
General fund	<u>50,074</u>	<u>(39,829)</u>	<u>–</u>	<u>10,245</u>

SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021

13 Analysis of net assets (between restricted and unrestricted funds)

	Tangible fixed assets £	Other net Assets £	Total £
Restricted funds:			
Gifts in Kind	260	–	260
Sir Tom Cowie	<u>9,167</u>	<u>–</u>	<u>9,167</u>
	9,427	–	9,427
General unrestricted fund	<u>28,336</u>	<u>89,035</u>	<u>117,371</u>
	<u>37,763</u>	<u>89,035</u>	<u>126,798</u>

For the year ended 31 March 2020:

	Tangible fixed assets £	Other net Assets £	Total £
Restricted funds:			
Gifts in Kind	<u>347</u>	<u>–</u>	<u>347</u>
	347	–	347
General unrestricted fund	<u>1,375</u>	<u>8,870</u>	<u>10,245</u>
	<u>1,722</u>	<u>8,870</u>	<u>10,592</u>

14 Commitments under operating leases

At 31 March 2021 the total future minimum lease payments under non-cancellable operating leases are as follows:

	2021 £	2020 £
Less than one year	23,580	17,930
Between 2 and 5 years	50,200	58,030
After more than five years	<u>–</u>	<u>–</u>
	<u>73,780</u>	<u>75,960</u>

15 Company limited by guarantee

The company is limited by guarantee and has no share capital. In the event of a winding up, every member undertakes to contribute such an amount as may be required for the payment of liabilities not exceeding a total of £1 each.