

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

CONTENTS	PAGES
Officers and professional advisers	1
Trustees' annual report	2 to 5
Independent examiner's report	6 to 7
Statement of financial activities	8
Balance sheet	9 - 10
Notes to the financial statements	11 - 19

The following pages do not form part of the financial statements

Detailed statement of financial activities	21 to 22
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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 Debere 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		—	—	—	20,000
Total income		151,158	2,000	153,158	188,511
Expenditure on:					
Charitable activities	5	133,960	1,940	135,900	72,305
Total expenditure		133,960	1,940	135,900	72,305
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		117,371	9,427	126,798	10,592
Total funds carried forward		134,569	9,487	144,056	126,798

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		<u>144,056</u>	<u>126,798</u>
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	<u>144,056</u>	<u>126,798</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 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 £
<i>Income and expenditure</i>				
<i>Income from:</i>				
<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>
<i>Total income</i>		<u>178,511</u>	<u>10,000</u>	<u>188,511</u>
<i>Expenditure on:</i>				
<i>Charitable activities</i>	5	<u>71,385</u>	<u>920</u>	<u>72,305</u>
<i>Total expenditure</i>		<u>71,385</u>	<u>920</u>	<u>72,305</u>
<i>Net income / (expenditure)</i>		107,126	9,080	116,206
<i>Transfers</i>				
<i>Gross transfers between funds</i>		<u>—</u>	<u>—</u>	<u>—</u>
<i>Net movement in funds</i>	7	107,126	9,080	116,206
<i>Total funds brought forward</i>		<u>10,245</u>	<u>347</u>	<u>10,592</u>
<i>Total funds carried forward</i>		<u><u>117,371</u></u>	<u><u>9,427</u></u>	<u><u>126,798</u></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
	30,034	8,231	96,495	1,140	135,900	72,305

* 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	660	660
	1,140	1,080

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	1,798	—
	30,034	17,333

6 Staff costs

Staff costs were as follows:

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

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>
	50,200	73,780
	<u><u> </u></u>	<u><u> </u></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>
