

**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**

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**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**

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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**

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#### **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).

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## **SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED**

### **REPORT OF THE TRUSTEES** *(continued)*

**YEAR ENDED 31 MARCH 2023**

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#### **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.

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## **SUNDERLAND COMMUNITY SOUP KITCHEN LIMITED**

### **REPORT OF THE TRUSTEES** *(continued)*

**YEAR ENDED 31 MARCH 2023**

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#### **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 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**

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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**

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

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

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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**

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### **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) 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**

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**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**

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

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
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**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
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 £
<b>Charitable activities:</b>						
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:

	<b>2023</b>	<b>2022</b>
	<b>No</b>	<b>No</b>
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**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
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**

	<b>Plant and Machinery</b>	<b>Computer Equipment</b>	<b>Fixtures &amp; Fittings</b>	<b>Motor Vehicles</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost:</b>					
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>
<b>Depreciation:</b>					
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>
<b>Net book value:</b>					
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**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
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**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
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**

	<b>Balance at 1 April 2022</b>	<b>Incoming Resources</b>	<b>Outgoing Resources</b>	<b>Transfers Between Funds</b>	<b>Balance at 31 Mar 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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:*

	<b>Balance at 1 April 2021 £</b>	<b>Incoming Resources £</b>	<b>Outgoing Resources £</b>	<b>Transfers Between Funds £</b>	<b>Balance at 31 Mar 2022 £</b>
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>
	9,427	2,000	(1,940)	–	9,487
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

**13 Unrestricted fund**

	<b>Balance at 1 April 2022 £</b>	<b>Incoming Resources £</b>	<b>Outgoing Resources £</b>	<b>Transfers Between Funds £</b>	<b>Balance at 31 Mar 2023 £</b>
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:*

	<b>Balance at 1 April 2021 £</b>	<b>Incoming Resources £</b>	<b>Outgoing Resources £</b>	<b>Transfers Between Funds £</b>	<b>Balance at 31 Mar 2022 £</b>
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)**

	<b>Tangible fixed assets £</b>	<b>Other net Assets £</b>	<b>Total £</b>
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>
	34,484	169,363	203,847
	<u>          </u>	<u>          </u>	<u>          </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.