

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

CONTENTS	PAGES
Officers and professional advisers	1
Trustees' annual report	2 to 6
Independent examiner's report	7 to 8
Statement of financial activities	9
Balance sheet	10 to 11
Notes to the financial statements	12 to 21

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 Debére 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>187,505</u>	<u>6,404</u>	<u>193,909</u>	<u>203,847</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		<u>193,909</u>	<u>203,847</u>
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	<u>193,909</u>	<u>203,847</u>

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 Debere 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>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		—	—	—
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>175,996</u>	<u>27,851</u>	<u>203,847</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>
	162,796	206,651
	<u><u> </u></u>	<u><u> </u></u>

4 Charitable activities

	2024	2023
	£	£
Chargeable services	—	1,260
Podcast income	<u>2,355</u>	<u>4,882</u>
	2,355	6,142
	<u><u> </u></u>	<u><u> </u></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	—	404	—	—	404	539
	82,737	8,252	118,214	1,386	210,589	178,002

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

Governance costs are made up as follows:

	2024 £	2023 £
Accountancy costs	630	600
Independent examination	756	720
	1,386	1,320

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	—	1,417
	82,737	51,254

6 Staff costs

Staff costs were as follows:

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

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

	<i>Balance at 1 April 2023</i>	Incoming Resources	Outgoing Resources	Transfers Between Funds	Balance at 31 Mar 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 £
<i>Sir Tom Cowie</i>	7,334	–	(1,467)	–	5,867
<i>Gifts in Kind</i>	2,153	–	(539)	–	1,614
<i>Restricted donations</i>	–	36,050	(26,955)	–	9,095
<i>Sunderland City Council</i>	–	11,800	(7,800)	–	4,000
<i>J H Rausing Trust</i>	–	<u>13,200</u>	<u>(5,925)</u>	–	<u>7,275</u>
	9,487	61,050	(42,686)	–	27,851
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </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 £
Restricted funds:			
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>
	42,274	151,635	193,909
	<u> </u>	<u> </u>	<u> </u>

For the year ended 31 March 2023:

	Tangible fixed assets £	Other net Assets £	Total £
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>

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>
	8,290	26,620
	<u> </u>	<u> </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.