

REFUGEE COMMUNITY KITCHEN

England & Wales · Charity number 1186729

Details

Other names RCK

Status Registered

Legal form CIO

Registered 2019-12-04

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

Contact

Address 20
Carnegie House
New End
London
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Activities

Objects: THE RELIEF FOR PEOPLE IN NEED IN CALAIS, DUNKIRK, BRUSSELS AND LONDON AND THE SURROUNDING AREAS AND SPECIFICALLY FOR THEM TO ACCESS FOOD AND OTHER SERVICES AND ITEMS WHICH THEREBY ALLEVIATE HUNGER CAUSED BY LACK OF OPPORTUNITIES OR RESOURCES TO OBTAIN SUFFICIENT FOOD.

Activities: The relief for people in need in Calais, Dunkirk, Brussels and London and the surrounding areas and specifically for them to access food and other services and items which thereby alleviate hunger caused by the lack of opportunities or resources to obtain sufficient food.

Classification

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

Geography

- Belgium
- France
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£585,972	£576,363	£312,044	19
2023-12-31	£482,659	£585,778	-	-
2022-12-31	£544,541	£434,860	£405,554	7
2021-12-31	£534,164	£490,660	£295,873	7
2020-12-31	£443,852	£237,935	-	-

Trustees

Name	Role	Appointed
ANNA GRADY	Chair	2019-08-02
Andrea Denise Marguerite Oliver		2023-04-20
Mary Cecelia Bittner		2024-12-05

REFUGEE COMMUNITY KITCHEN

England & Wales - Charity number 1186729

Accounts

Refugee Community Kitchen

Report and financial statements

For the year period ending 31 December 2024

Refugee Community Kitchen

Reference and administration information

Charity number 1186729

Registered office and operational address

20 Carnegie House
New End
London
NW3 1JE

Trustees

The trustees who served during the year and up to the date of this report were as follows:

Anna Grady
Sarah-Elizabeth Gillard
Andrea Oliver
Deborah Bliss
Mary Cecelia Bittner (appointed 05/12/2024)

Key management personnel

Stephanos Stavrinides
Paula Gallardo
Sam Jones
Jane E Macintyre

Bankers

HSBC Bank Plc
1 Centenary Square
Birmingham
B1 1HQ

Independent examiner

Patrick Morrello ACA
Third Sector Accountancy Limited
Holyoake House
Hanover Street
Manchester
M60 0AS

Refugee Community Kitchen

Trustees Report for the year ended 31 December 2024

Preamble

Refugee Community Kitchen trustees present their report and the audited financial statements for the period ended 31 December 2024.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remain focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Overview and Objectives of Refugee Community Kitchen

The charity's main activities and who it supports are described below. All its charitable activities focus on relieving food poverty and are undertaken to further Refugee Community Kitchen's charitable purposes for the public benefit.

In 2024 we served over 264,034 meals- 94,000 meals more than 2023.

Refugee Community Kitchen exists to provide relief for people in need in Calais, Dunkirk and the UK. We aim to provide access to food, services and items which thereby alleviate hunger caused by lack of opportunities or resources or access to sufficient food. Our aim is to operate under our guiding principles making a significant difference to the experience of those we support. These guiding principles are:

- ♡ To always serve good food with respect and dignity ♡
- ♡ To provide culturally sensitive meals throughout all our services ♡
- ♡ To use fresh, nutritious and balanced ingredients ♡
- ♡ For all services to be reliable and sustainable ♡
- ♡ That the organisation continues to evaluate and respond to where there is a need ♡

Summary of 2024

2024 was the deadliest year on record for deaths in the English Channel during Channel crossings as 69 people lost their lives attempting to reach the UK over the course of the year. A third of these deaths were children, including a 4-month-old baby from Iraq who died on 17th October 2024.

In London, 2024 saw a record number of people sleeping rough and in temporary accommodation. In July, August and September, there was an increase of 42% from the same period in 2023 of people considered to be constantly living on the street, a statistic that does not include those who are experiencing hidden homelessness and who do not have a permanent place to live. Additionally, with food price inflation at its highest in 45 years, London saw an increase of people entering food poverty and accessing food banks and hot food services.

Refugee Community Kitchen

Trustees Report for the year ended 31 December 2024

During this year Refugee Community Kitchen worked hard to continue to serve hot nourishing meals in Calais, Dunkirk and London. With the essential support of many dedicated volunteers and supporters, we overcame many challenges and the organisation as a whole served a total of approximately 264,034 meals - 94,000 meals more than 2023. This was approximately 236,502 meals across Calais and in Dunkirk, and 27,533 in London including Camden, Hackney and Brixton.

Volunteers

The dedicated volunteer force continued to make an impressive impact and helped to increase the ability to produce and serve over a quarter of a million meals throughout the year. The time given by these volunteers allows Refugee Community Kitchen to use donors' money as effectively as possible and ensure that as high a percentage as possible of donated funds is being diverted directly to our service users.

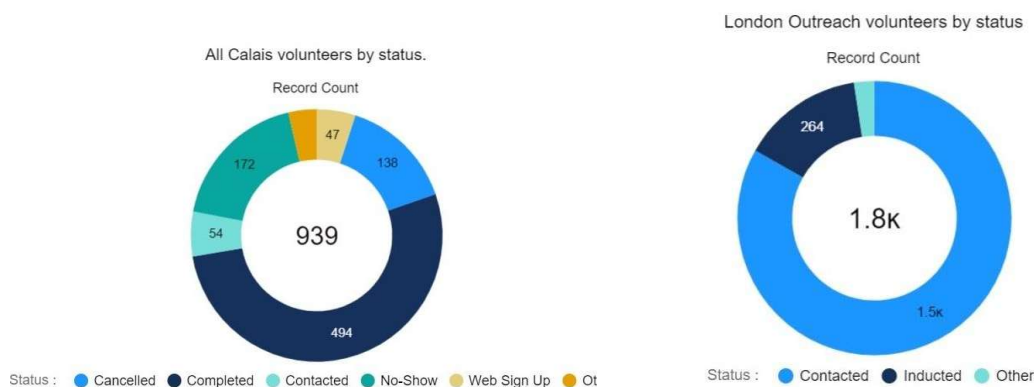
By engaging hundreds of volunteers there has been a significant financial saving of approximately £600k per year on staffing costs (based on national minimum wage). Without their commitment and enthusiasm, the charity would simply not function as a responsive volunteer-led organization and have to move more quickly into a fully waged structure which would impact our output and vision.

In 2024, Refugee Community Kitchen's Calais volunteer system was composed of a core team of twelve long term volunteers, coordinators and managers, all staying between three months to 1year. This core team was joined by approximately 1000 short term volunteers mainly from the UK, France & Germany.

In London, the core team of twenty long term volunteers, coordinators and managers were joined by 300 new volunteers from the local community, company volunteering and former Calais volunteers.

To create an experienced and reliable volunteer base we worked to fortify our short-term volunteer retention strategies and to grow our long-term volunteer teams with wider core kitchen skills

Please see below the 2024 volunteer registrations and onboardings.



Principal Risks

Our principal risks continue to be the ongoing rise of people in food poverty, fluctuations in volunteer numbers, and the instability of reliable donor streams. Access to grants and funding for NGOs and charities have become more competitive as there are more charitable organisations applying for the same streams.

Refugee Community Kitchen Trustees Report for the year ended 31 December 2024

Principal Risks and challenges faced in 2024		
What?	Impact	Strategies and responses
Critically low funds during July, August Sept 2024 whilst waiting for incoming grant instalments	To preserve a prudent reserve we had to reduce output and focus on streamlining services and fundraising, which impacted our capacity to respond to increasing need for our services.	We negotiated and delayed the payments for our overheads.
		We put significant focus on fundraising by outsourcing advice and searching further afield for funding and we analysed our structure to underpin specific funding.
		We ran down & utilised stock, reduced variety of stock, created stricter management of stock and delayed bulk buying and shipping during this period.
		We stopped the onboarding of new wages paid for this period. We reduced the insurance costs of the vehicle fleet by removing two vehicles.
		We reached out and renewed our partnership with City Harvest in order to reduce the cost of buying essential vegetables and to increase our reliance on surplus food.
Critically low volunteer numbers in Calais and London. Specifically long term volunteers coordinators and managers.	Low mental health in the team and reduced capacity to respond to demand.	We looked deeply at the schedules and the needs of the people accessing our services.
		We reduced the number of services and menus.
		We forecasted the periods of low volunteers, i.e. Mondays, summer and other holiday periods and adjusted our services accordingly.
		We planned and implemented a recruitment drive.
		We opened our accommodation in Calais to short-term volunteers.
Cost of Living Crisis	Increased cost for produce, fuel and transport.	We increased our use of surplus food throughout the projects.

Refugee Community Kitchen Trustees Report for the year ended 31 December 2024

		We strengthened partnerships with supporting companies in order to access their surplus bulk stock of essentials including rice and sustainable packaging.
	Increased demand on and need for our services.	
	Long-term volunteers leaving, needing to be employed in order to make ends meet.	We fundraised for wages, stipends, expenses and accommodation costs.
		We hired project managers and coordinators.
Brexit: Restriction of movement for UK citizens as well as import and exports of essential supplies and food.	Restricting volunteers who would otherwise have the time and resources to volunteer.	We supported returning volunteers to obtain French long-term volunteering visas.
	Reduced ability to train team and section leads who are essential to the project.	We had to make a complete overhaul to how we receive and transport large donations from the UK to France.
	Increased need for French volunteer visas- which have an under 25 policy.	
	Time consuming bureaucracy around logistics between France and the UK .	
International events impacted our services and volunteer attendance. Safety concerns for volunteers and staff members for themselves and family members living in targeted areas in the UK. i.e. the Southport stabbing and racially fueled violence that followed had a significant impact on the organisation.	Fear amongst our service users- particularly refugees living in hotel accommodation, but also the threat of right wing groups going to Calais to target refugees. Safety concerns for services for the headquarters and buildings where we cook and prepare food in.	We adapted services to be more neutral and to attract less unwanted attention with less signage and visible logos. Staff members and volunteers were to and from work.
War and Conflict	Reduced financial support from regular donors.	International wars and conflicts mean that our donor base is focussing their time and support on other, equally important issues.

Refugee Community Kitchen

Trustees Report for the year ended 31 December 2024

Key objectives

In addition to our guiding principles and objectives as a charity, in 2024 we aimed to:

- Identify and respond to increasing needs in the communities we serve.
- Employ staff in key areas to ensure that we are prepared for growing our services.
- In Calais we aimed to re-establish our primary focus on delivering hot food services and moving away from time-consuming collaborations around advocacy and communications.
- Find financial support in order to increase and secure the teams in London and Calais so that they were able to serve as many people as possible.
- Continue to create systems to improve efficiencies and increase the impact of donations.
- Improve fundraising efforts by forming a volunteer fundraising team in order to coordinate new and existing sources of funding and to focus on long term financial stability.
- To secure funding in order to increase remuneration for staff members.
- Expand the number of trustees in order to bring on greater expertise and to increase awareness of the organisation.
- Maintain relationships with educational partners in order to provide information and training on the social benefits of nutritional food and of volunteering in the community.

Highlight of achievements

Our main highlight of 2024 is that we continued to sustain our services despite the huge challenges faced. These challenges had a profound effect on the team morale and wellbeing. Our success can be measured in our resilience and dedicated responses to significant challenges, meaning that crucial service continued and thrived throughout the year.

After the Covid 19 pandemic, Refugee Community Kitchen had to change. Since then, we have used our collective experience, and reached out to other professionals in the sector in order to get feedback, reflect and instigate change. In 2024 these efforts and changes took root and made us a more sustainable and manageable organisation. An organisation that can create meaningful connections, creating opportunities of progression and work for the volunteer family and laid firm foundations for the charity moving forward. 2024 feels like it was the final year of recovery from the drastic impact of 2020, and although transformation has been painful at times, we are proud to be where we are now, and we are hopeful and excited for the future.

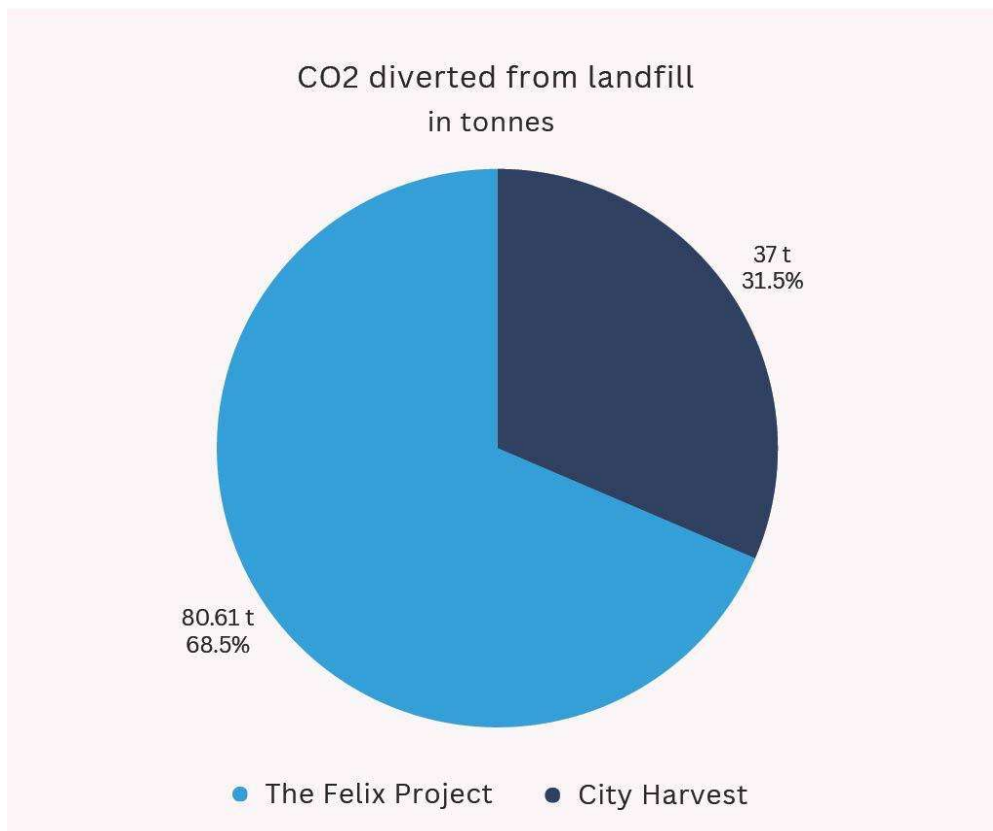
Other achievements to note

General

- During 2023 Refugee Community Kitchen became sole owners / shareholders of Foodness CIC
- Assessed the project and activities in order to identify under-resourced areas and put more structure and support in place to make a more resilient and adaptable team.

Refugee Community Kitchen Trustees Report for the year ended 31 December 2024

- Added a new trustee to join the board of five trustees. As she has been involved with Refugee Community Kitchen since 2016 as a volunteer and fundraising coordinator, she brings with her years of being a supporter and now her expertise as an immigration and civil rights lawyer.
- Restructured our logistics procedure to be in keeping with leaving the EU and restriction of movement of goods and people between the UK and Europe.
- Expanded the London hub in order to hold donations for London and France.
- Reviewed anti-racist and solidarity challenges throughout the project.
- Strengthened our partnerships and logistics in order to receive and move donations of food packaging and rice.
- Fostered a greater cross-border experience for volunteers between the UK and France.
- We are proud of our commitment to increasing RCK's impact on saving surplus food from landfill.. In 2024 we received £63,000 worth of surplus food saving 117 tons from landfill, equalling 28,994 kg of CO₂.



Refugee Community Kitchen Trustees Report for the year ended 31 December 2024

Northern France Project

- Increased our food support for unaccompanied minors in France and UK by collaborating with Medine des Frontieres - in 2024 we supplied them with over 1200 meals for their unaccompanied Minors support project in Calais.
- Continued visits from funding groups coming to Calais, France all of whom raise awareness and donation streams from the UK, including Cambridge Convoy Refugee Action Group (CamCRAG).
- We renewed our hosting for regular groups of volunteering partnerships with organisations from the UK, Germany, Holland including RefUme & SKUTV.
- We continued to provide a 5-day per week service at 3 different locations in Northern France, despite a dramatic reduction of long and short term volunteers.
- Nourished our partnerships with other grassroots organisations including Mobile Refugee Support and Roots in order to continue to safely and effectively deliver food to the mobile, often hidden, populations living in Dunkirk.
- Hired an entire new management and coordination team in Calais and engaged many new long term volunteers who were committed to volunteering for over 9 months and progressing within the organisation.

London Project

- Cooked and served 1390 more meals than in 2023.
- Increased our storage capacity by clearing out a disused building space in Camden and worked with partners who donated dry storage units and extra fridges and freezers in order to be able to absorb a greater amount of surplus food and in turn making a bigger impact on the London surplus food issue.
- Partnered with Springboard Youth Academy to provide hot, nutritious and culturally familiar food for young refugees, including unaccompanied asylum seeking children.
- Increased the number of days per week that we provide hot meals to the Gospel Oak Living Room community project from two days to four.
- Hosted students from UCL and the University of Idaho completed their Medicine and Lifestyle modules in order to teach them how to recognise people in food poverty and how to approach the topic of nutrition and health to those experiencing food poverty.
- Expanded company volunteering partnerships and welcomed Aesop, Accenture Sustainability Hub, CFC Underwriting, Veolia, Savills, My Art Broker, Build Hollywood and Unite Students into the kitchen which bolstered volunteer numbers and facilitated an increased meal output.
- Re-started partnership with CityHarvest in order to bolster our deliveries of high quality ingredients which significantly saved on costs and enabled us to pack more nutrition into our menus.

Refugee Community Kitchen Trustees Report for the year ended 31 December 2024

- We attended the We Make Camden summit and contributed to the Food Working Group.
- Provided food for Cooperation Town's summer parties, which focussed on bringing the local community together after the riots in summer 2024.

We are also proud to have collaborated and organised partnerships with the following:

- Camden Council's food programmes, including the Camden Resilience Fund and Phoenix Court
- Continued visits from funding groups coming to Calais, France raising awareness and donation streams from the UK, including Cambridge Raising & Giving (CamCRAG) and Church of the Latter Day Saints.
- Other grassroots organisations throughout Northern France including Medicine Sans Frontiers, the Red Cross, L'Auberge des Migrants, Roots, Utopia56, Refugee Women's Centre, Project Play, Calais Food Collective, CHIP, HRO and Collective Aid.
- Organisations in the new Camden building and local Tenant & Residents Associations and council members to identify and support local people with good food, to create community events and to directly support our local communities, including the Gospel Oak Living Room and Cooperation Town.
- Local and international universities by participating in educational modules.
- Food surplus partnerships, including The Felix Project, City Harvest, Streetbox, Rookery Farm and local farms and food banks.
- Local community kitchens including the Somali Community Kitchen and Think & Do in Somers Town, London.
- SpringBoard Youth Academy who we proudly support with food for their Refugee Youth holiday projects where they support local young refugees with education and support activities to increase their community connections and prospects for inclusion and future employment.
- Music festivals such as Glastonbury Festival, End of the Road and Beltane Festival maintain our ongoing support of their food waste initiatives and volunteer recruitment.

Charity activities and performance

Fundraising

We have seen a continuation of the downturn in individual giving which began in 2020. It is now a small trickle as the public personal funds are even lower and more needed at home and what is available is redirected to addressing urgent humanitarian issues abroad.

Refugee Community Kitchen's co-founders continue to fundraise on top of their primary roles. They are also working to deepen their knowledge of the charity sector, widen their fundraising skills as well as representing the charity, its objectives and core values. In turn, the knowledge and grassroots experience from the founders, brought into fundraising and awareness raising spaces, contributed an informed and expert understanding of what is actually needed to dynamically respond to people in need.

Refugee Community Kitchen Trustees Report for the year ended 31 December 2024

We also:

- Engaged two fundraising volunteers
- Created new fundraising strategies, including widening the type of funding streams traditionally accessed and creating appropriate documentation in order to make the organisation more fundable.
- Met our goal to sustain the £500k income in this period. We have raised £585,972 and 98% of our overall expenditure has been spent directly on charitable activities.
- In 2024 we strengthened our partnerships with funding and supportive companies including Accenture Sustainability Hub & Aesop.

Volunteers

To achieve our charitable objectives the organisation operates with a team made up by a majority of volunteers in both the UK and France. These amazing individuals help us to prepare and serve thousands of meals each year to those in need. We pride ourselves in creating a family of volunteers, many of whom return again and again. Most of our volunteers come to us through word of mouth, on the recommendation of their friends and family, local community, as well as in response to our active recruitment through social media. We have also supported service users to volunteer in the London kitchens.

We have seen that through providing thoughtful and accessible volunteering opportunities we have been able to help many skilled and valuable members of the community who had previously been excluded from the workplace after experiencing work related stress, anxiety or physical and mental disabilities. By volunteering in a gentle and supportive, stress free, environment they have made supportive strong connections with other volunteers and local community which has improved their mental health and prospects of re - joining the workforce We have received valued feedback on the positive impact this has made on their lives and the lives of their communities and families.

In order to offer a vast range of volunteering opportunities to a diverse community from many nations, ages, and backgrounds, there is a robust and accessible short term volunteer journey and induction process in place. For long term volunteers, we provide further support through accommodation, payment of reasonable expenses and volunteer visa support to overcome the challenges faced by the restriction of freedom of movement brought in after the UK withdrew from the European Union. These individuals often become co-ordinators and trusted employees, in France and the UK, that are dedicated to the long term success of the organisation.

During 2024, we had an encouraging amount of returning volunteers, of which many became team leads, coordinators and managers. We are hugely proud to be able to support and develop young people into charity sector careers.

During this period, we have had corporate volunteering support from Aesop, CFC Underwriting, Accenture Sustainability Hub, Phoenix Court, Veolia, Savills, My Art Broker, Perret Laver, SR2 Recruitment, Build Hollywood, Capgemini, and Capital & Regional.

Our immense thanks go out to our volunteers for all they have enabled us to achieve.

Organisational Structure/ Management

During 2024 the adjustments we continued and implemented are:

- Increased the recruitment drive for Coordinators and Long term volunteers
- Added another new trustee to join the board of five trustees

Refugee Community Kitchen Trustees Report for the year ended 31 December 2024

- In 2024 we expanded our partnerships with food waste initiatives to make an even greater impact on food waste in the UK. The London Project improved its refrigeration and freezer capacity to be able to take on and store properly a greater amount of end-of-life food. We also added extra ventilation to vegetable storage areas to further extend food shelf life. We proudly use waste food from The Felix Project, City Harvest, Rookery Farm, Classing Fresh Foods, festivals and many local businesses, and turn it into hot, healthy, delicious meals.

Financial Review

We have a small but stable group of regular donors who provide much needed continuity of funds. All of the funds we receive are voluntary and although the majority is unrestricted in 2024 we received two restricted funds for the UK only.

Total unrestricted reserves: £302,044

Designated fund: £134,117

Free reserves: £167,927

Restricted reserves: £10,000

The designated fund comprises the volunteer residential accommodation purchased in Calais and fixed assets that cannot be easily converted into cash.

Expenditure in the period was £576,363 which was broken down as follows:

Charitable activities: £546,031 (Including Support and governance £49,330)

Fundraising: £30,332

This left the organisation with a surplus in the period of £9,609.

Reserves Policy

The aim of the reserves policy is to ensure that the charity's ongoing and future activities are reasonably protected from unexpected fluctuations in its income and expenditure. The board reviewed the reserves policy and agreed that a minimum level of unrestricted general funds.

We aim to ensure that we retain 3 months of core running costs. Monthly running costs are estimated to be £40,000 per month at this current time so free reserves held at the year end were £167,927 which covers approximately 4 months of running costs, slightly over our target.

We firmly believe that Refugee Community Kitchen will be acting as a going concern in 12 months, and beyond. At the time of signing the accounts, donations were consistently higher than monthly expenditure. The charity held approximately 4 month's worth of foodstuffs. Should donations drop, expenditure can be scaled back accordingly.

Plan for the Future

Having reached greater stability with secured buildings and funding for key staff wages, we have had the space to look at the future and as the need for our work remains clear and on the increase we are looking at how we create funding to sustain this stability. We have seen many aspects of the work improve people's lives: the beneficiaries, the volunteers and the staff. This is something that has given us inspiration to continue the work and the efforts needed to secure the funding. At the same time the organisation is facing greater financial challenges than ever before as many organisations have had their funding cut or taken away completely we are finding it harder and harder to secure reliable and regular grants for our work and services

We expect to need to raise greater levels of income. The provenance of our funding continues to change with higher amounts coming from grants and foundations as well as more funds being restricted for the London project that restricts some aspects of our operations and supports others. As media attention to the plight of refugees,

Refugee Community Kitchen

Trustees Report for the year ended 31 December 2024

those living on the streets and those in food poverty decreases, and hostility and far right attitudes in Europe increase, we risk an even further reduction in public support of the issues faced by those we support.

The plan for the immediate future is to focus the team and prioritise the organisation to become more fundable with data collection, collaborations with other relevant projects, organisational bodies and to update our knowledge and skills to fundraise.

Therefore, in future years we will be considering the following:

- Securing funds for a fundraising manager and team
- Training for fundraising team
- Restructuring of services and collaborations to make the organisation more fundable

Over the coming year we aim to make as much of an impact on the nutritional health and the overall well being of our regular service users and to reach more people in the neighbouring boroughs and Towns. We will also continue to build on the connections made between the volunteers and community, encouraging training and support for people from all aspects of the community to gain kitchen skills and increase their mental health effectiveness and connection to the homeless and refugee community. Key areas for development include:

- Increasing services in the community and locations
- Training volunteers in key kitchen and management skills
- Focussing on all aspects of fundraising

Structure, Governance and Management

Refugee Community Kitchen is a charitable incorporated organisation, registered as a charity on 4th December 2019 as charity number 1186729.

The appointment of new trustees requires a unanimous agreement by incumbent board members. As such, currently no other body or individual can appoint a trustee to the board. During this period, our second period as a CIO - the trustees remain the same as initially appointed according to the charity commission guidance. Should we find that we are missing any key skills from the group we will endeavour to fill the post with the most suitable candidate having advertised externally and reviewed submissions and nominations in detail.

The trustees of the charity delegate the day-to-day decision making and running of activities to a management committee made up of four senior, experienced leaders. All remuneration decisions are currently made by the board of trustees, taking into careful consideration any conflicts of interest that may exist. The management committee reports regularly to the board of trustees, including detail on finances, any safeguarding or incident reports and performance against objectives. The charitable activities undertaken by the management committee, staff and volunteers has proven incredibly effective and has allowed us to achieve our vision of providing hot, nutritious meals to those in need.

The Management Committee is made up of:

- Stephanos Stavrinides - Finance & Logistics
- Paula Gallardo - Human Resources, Administration & Communications
- Sam Jones - Executive Chef / Catering manager
- Jane E Macintyre - UK Operations

The charity was established under a memorandum of association, which established the objects and powers of the charitable company and is governed under its articles of association.

Refugee Community Kitchen

Trustees Report for the year ended 31 December 2024

Related Parties

Foodness CIC has now been fully amalgamated and is a subsidiary of Refugee Community Kitchen. Foodness CIC was established to support the work of Refugee Community Kitchen and sells merchandise to fundraise for Refugee Community Kitchen. All Foodness CIC profits are donated to the charity.

Remuneration Policy for Key Management Personnel

All staff members of Refugee Community Kitchen are paid at least £12.21 per hour. This rate has continued to follow NMW. The only changes made through this period have been to the number of hours worked and to the wages of the London manager's role in keeping with the London Living wage

Statement of Responsibilities of the Trustees

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives and in planning future activities and setting policy for the future.

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

Charity 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 and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

20 / 08 / 2025

The trustees' annual report has been approved by the trustees on and signed on their behalf by



Trustee

Refugee Community Kitchen
Independent examiner's report to the trustees
for the year ended 31 December 2024

I report on the accounts of the charity for the year ended 31 December 2024 as set out on pages 15 to 29.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ICAEW.

It is my responsibility to:

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

Basis of independent examiner's statement

My examination was carried out in accordance with 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 the 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.

Other matters

Your attention is drawn to the fact that the charity has prepared the accounts (financial statements) in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave 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.

P Morrello

Patrick Morrello ACA
Third Sector Accountancy Limited
Holyoake House
Hanover Street
Manchester
M60 0AS
11 / 09 / 2025

Refugee Community Kitchen
Statement of Financial Activities
for the year ended 31 December 2024

	Note	Unrestricted funds £	Restricted funds £	Total funds 2024 £	<i>Unrestricted funds £</i>	<i>Restricted funds £</i>	<i>Total funds 2023 £</i>
Income from:							
Donations and legacies	3	513,889	72,083	585,972	479,320	11,250	490,570
Charitable activities	4	-	-	-	(7,911)	-	(7,911)
Total income		513,889	72,083	585,972	471,409	11,250	482,659
Expenditure on:							
Raising funds	5	30,332	-	30,332	31,778	-	31,778
Charitable activities	6	483,948	62,083	546,031	542,750	11,250	554,000
Total expenditure		514,280	62,083	576,363	574,528	11,250	585,778
Net income for the period	8	(391)	10,000	9,609	(103,119)	-	(103,119)
Transfer between funds		-	-	-	-	-	-
Net movement in funds for the period		(391)	10,000	9,609	(103,119)	-	(103,119)
Reconciliation of funds							
Total funds brought forward		302,435	-	302,435	405,554	-	405,554
Total funds carried forward		302,044	10,000	312,044	302,435	-	302,435

The statement of financial activities includes all gains and losses recognised in the period.
All income and expenditure derive from continuing activities.

Refugee Community Kitchen
Charity number 1186729

Balance sheet as at 31 December 2024

	Note	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	12		134,117		151,575
			<hr/>		<hr/>
Total fixed assets			134,117		151,575
Current assets					
Stock		28,930		27,473	
Debtors	13	26,484		14,532	
Cash at bank and in hand		182,989		119,312	
			<hr/>		<hr/>
Total current assets		238,403		161,317	
Liabilities					
Creditors: amounts falling due in less than one year	14	(60,476)		(10,457)	
			<hr/>		<hr/>
Net current assets			177,927		150,860
			<hr/>		<hr/>
Total assets less current liabilities			312,044		302,435
			<hr/>		<hr/>
Net assets			312,044		302,435
			<hr/> <hr/>		<hr/> <hr/>
The funds of the charity:					
Restricted income funds	15		10,000		-
Unrestricted income funds	16		302,044		302,435
			<hr/>		<hr/>
Total charity funds			312,044		302,435
			<hr/> <hr/>		<hr/> <hr/>

For the year in question, the charity was entitled to exemption from an audit under section 144 of the Charities Act 2011. The Charity Commission has not ordered an audit to be carried out under Section 146 of Charities Act 2011.

The notes on pages 18 to 29 form part of these accounts.

Approved by the trustees on 20 / 08 / 2025 and signed on their behalf by:



Anna Grady (trustee)

Refugee Community Kitchen

Statement of Cash Flows
for the year ending 31 December 2024

	Note	2024 £	2023 £
Cash provided by/(used in) operating activities	18	63,677	(58,322)
<hr/>			
Cash flows from investing activities:			
Purchase of tangible fixed assets		-	23,408
<hr/>			
Increase/(decrease) in cash and cash equivalents in the year		63,677	(81,730)
Cash and cash equivalents at the beginning of the year		119,312	201,042
<hr/>			
Cash and cash equivalents at the end of the year		182,989	119,312
		<hr/> <hr/>	<hr/> <hr/>

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

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 2019 - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Refugee Community Kitchen meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £ sterling.

b Judgments and estimates

Key judgments which the trustees have made which have a significant effect on the accounts include the valuation of fixed assets brought into the accounts during the accounting period.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

c Preparation of the accounts on a going concern basis

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

Notes to the accounts for the year ended 31 December 2024 (continued)

d Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

It was judged to be impractical to measure reliably the value of donated foodstuffs in the accounts during the accounting period. The work required to measure this in a meaningful way would far exceed any benefit and the value of such goods are likely to be immaterial.

e Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

f Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

g Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

h Tangible fixed assets

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Land & buildings	1%
Motor vehicles	33%
Kitchen equipment	20%

Notes to the accounts for the year ended 31 December 2024 (continued)

i Stock

Purchased food is valued at cost. It was judged to be impractical to measure reliably the value of donated foodstuffs in the accounts at the end of the accounting period.

j 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.

k 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.

l 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 amount after allowing for any trade discounts due.

m 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.

n Pensions

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity's contribution is restricted to the contributions disclosed in note 8. There were no outstanding contributions at the year end.

2 Legal status of the charity

The charity is a charitable incorporated organisation registered with the Charity Commission in the United Kingdom (England and Wales) and has no share capital. In the event of the charity being wound up, the members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

Refugee Community Kitchen

Notes to the accounts for the year ended 31 December 2024 (continued)

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2024 £	Unrestricted £	Restricted £	Total 2023 £
Donations	347,067	-	347,067	449,320	-	449,320
Grants	166,822	72,083	238,905	30,000	11,250	41,250
Total	513,889	72,083	585,972	479,320	11,250	490,570

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2024 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2023</i> £
Other income	-	-	-	(7,911)	-	(7,911)
Total	-	-	-	(7,911)	-	(7,911)

5 Cost of raising funds

	Unrestricted £	Restricted £	2024 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2023</i> £
Advertising	2,355	-	2,355	-	-	-
Staff costs	20,932	-	20,932	23,290	-	23,290
Support and governance	7,045	-	7,045	8,488	-	8,488
	30,332	-	30,332	31,778	-	31,778

Refugee Community Kitchen

Notes to the accounts for the year ended 31 December 2024 (continued)

6 Analysis of expenditure on charitable activities

	2024	2023
	£	£
Staff costs	146,571	138,128
Food aid direct costs	184,063	180,813
Kitchen costs	10,930	15,780
Transport	12,837	12,382
Premises costs	6,114	3,819
Insurance	12,576	17,686
Repairs & Maintenance	724	437
Accommodation	80,324	57,438
Travel and subsistence	11,210	9,247
General Expenses	11,784	35,872
Depreciation Expense	17,351	24,988
Foreign Currency Gains and Losses	2,217	7,072
Support and governance	49,330	50,338
	<hr/>	<hr/>
	546,031	554,000
	<hr/> <hr/>	<hr/> <hr/>
Restricted expenditure	62,083	11,250
Unrestricted expenditure	483,948	542,750
	<hr/>	<hr/>
	546,031	554,000
	<hr/> <hr/>	<hr/> <hr/>

Refugee Community Kitchen

Notes to the accounts for the year ended 31 December 2024 (continued)

7 Analysis of governance and support costs

Current year

	Support	Governance	Total 2024
Staff costs	36,688	11,450	48,138
Accountancy	2,119	2,352	4,471
Bank charges	1,711	-	1,711
IT software and Consumables	2,057	-	2,057
	<hr/>	<hr/>	<hr/>
	42,575	13,802	56,377
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Comparative year

	Support	Governance	Total 2023
Staff costs	38,744	12,448	51,192
Accountancy	2,870	1,850	4,720
Bank charges	1,766	-	1,766
IT software and Consumables	1,148	-	1,148
	<hr/>	<hr/>	<hr/>
	44,528	14,298	58,826
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

8 Net income for the year

This is stated after charging/(crediting):	2024	2023
	£	£
Depreciation	17,351	24,988
Independent Examiner - other fees	1,510	1,450
Independent examination	450	400
	<hr/> <hr/>	<hr/> <hr/>

Refugee Community Kitchen

Notes to the accounts for the year ended 31 December 2024 (continued)

9 Staff costs

Staff costs during the year were as follows:

	2024	2023
	£	£
Wages and salaries	160,440	172,678
Social security costs	12,124	8,617
Pension costs	3,108	3,530
	<u>175,672</u>	<u>184,825</u>

No employee has employee benefits in excess of £60,000.

The average number of staff employed during the period was 9 (2023: 9).

The key management personnel of comprise of the trustees and mangement team. The total employee benefits of the key management personnel of the charity were £114,497 (2023: £114,116).

10 Trustee remuneration and expenses, and related party transactions

No trustees were reimbursed travel and subsistence expenses during the year (2023: £Nil).

Aggregate donations from related parties were £Nil (2023: £Nil).

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the period.

Refugee Community Kitchen

Notes to the accounts for the year ended 31 December 2024 (continued)

11 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

12 Fixed assets: tangible assets

	Land & buildings	Fixtures, fittings & equipment £	Motor vehicles £	Total £
Cost		£	£	£
At 1 January 2024	123,139	55,642	34,490	213,271
Disposals	-	-	(800)	(800)
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2024	123,139	55,642	33,690	212,471
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Depreciation				
At 1 January 2024	2,695	35,340	23,661	61,696
Charge for the year	1,231	10,382	5,738	17,351
Disposals	-	-	(693)	(693)
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2024	3,926	45,722	28,706	78,354
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Net book value				
At 31 December 2024	119,213	9,920	4,984	134,117
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 December 2023	<i>120,444</i>	<i>20,302</i>	<i>10,829</i>	<i>151,575</i>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Refugee Community Kitchen

Notes to the accounts for the year ended 31 December 2024 (continued)

13 Debtors

	2024	2023
	£	£
Value Added Tax	322	330
Prepayments and accrued income	26,162	14,202
	<hr/>	<hr/>
	26,484	14,532
	<hr/> <hr/>	<hr/> <hr/>

14 Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	2,739	2,844
Accruals and deferred income	53,550	5,600
Wages payable	-	48
Pensions payable	1,230	1,965
Tax and social security	2,957	-
	<hr/>	<hr/>
	60,476	10,457
	<hr/> <hr/>	<hr/> <hr/>

15 Analysis of movements in restricted funds

	Balance at 1 January 2024 £	Income £	Expenditure £	Transfers £	Balance at 31 December 2024 £
The Balcombe Charitable Trust	-	12,083	(12,083)	-	-
The Hampstead Wells and Camden Trust	-	10,000	-	-	10,000
The Prism - Gift Fund	-	50,000	(50,000)	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total	-	72,083	(62,083)	-	10,000
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Refugee Community Kitchen

Notes to the accounts for the year ended 31 December 2024 (continued)

Comparative period

	<i>Balance at 1 January 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers £</i>	<i>Balance at 31 December 2023 £</i>
<i>The Balcombe Charitable Trust</i>	-	11,250	(11,250)	-	-
<i>Total</i>	-	11,250	(11,250)	-	-
	-	11,250	(11,250)	-	-

Name of

restricted fund

Description, nature and purposes of the fund

The Balcombe
Charitable Trust

To support the work of the charity in the UK and Northern France.

The Prism - Gift Fund

To support the work of the charity in England and Wales.

16 Analysis of movement in unrestricted funds

	<i>Balance at 1 January 2024 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers £</i>	<i>As at 31 December 2024 £</i>
General fund	149,280	513,889	(514,280)	19,038	167,927
Designated fund	153,155	-	-	(19,038)	134,117
	302,435	513,889	(514,280)	-	302,044
	302,435	513,889	(514,280)	-	302,044

Designated funds are funds respresented by fixed asstes therefore not available to defray the operational costs of the charity

Refugee Community Kitchen

Notes to the accounts for the year ended 31 December 2024 (continued)

Comparative period

	<i>Balance at 1 January 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers £</i>	<i>As at 31 December 2023 £</i>
<i>General fund</i>	252,399	471,409	(574,528)	-	149,280
<i>Designated fund</i>	153,155	-	-	-	153,155
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	405,554	471,409	(574,528)	-	302,435
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The designated fund represents fund of the charity that are invested in fixed assets and so are not available to defray the operational costs of the charity.

17 Analysis of net assets between funds

	<i>General fund £</i>	<i>Designated funds £</i>	<i>Restricted funds £</i>	<i>Total 2024 £</i>
Tangible fixed assets	-	134,117	-	134,117
Net current assets/(liabilities)	167,927	-	10,000	177,927
	<hr/>	<hr/>	<hr/>	<hr/>
Total	167,927	134,117	10,000	312,044
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Comparative period

	<i>General fund £</i>	<i>Designated funds £</i>	<i>Restricted funds £</i>	<i>Total 2023 £</i>
<i>Tangible fixed assets</i>	-	151,575	-	151,575
<i>Net current assets/(liabilities)</i>	150,860	-	-	150,860
	<hr/>	<hr/>	<hr/>	<hr/>
Total	150,860	151,575	-	302,435
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Refugee Community Kitchen

Notes to the accounts for the year ended 31 December 2024 (continued)

18 Reconciliation of net movement in funds to net cash flow from operating activities

	2024	2023
	£	£
Net income/(expenditure) for the period	9,609	<i>(103,119)</i>
Adjustments for:		
Depreciation charge	17,351	24,987
Loss on disposals	107	-
Decrease/(increase) in stock	(1,457)	12,163
Decrease/(increase) in debtors	(11,952)	4,762
Increase/(decrease) in creditors	50,019	2,885
	<hr/>	<hr/>
Net cash provided by/(used in) operating activities	63,677	<i>(58,322)</i>
	<hr/> <hr/>	<hr/> <hr/>

REFUGEE COMMUNITY KITCHEN

England & Wales - Charity number 1186729

Accounts

Refugee Community Kitchen

Report and financial statements

For the year period ending 31 December 2023

Refugee Community Kitchen

Reference and administration information

Charity number 1186729

Registered office and operational address

20 Carnegie House
New End
London
NW3 1JE

Trustees

The trustees who served during the year and up to the date of this report were as follows:

Anna Grady
Sarah-Elizabeth Gillard
Stephanos Stavrinides (resigned: 5 April 2023)
Andrea Oliver (appointed 20 April 2023)
Deborah Bliss (appointed 5 April 2023)

Key management personnel

Stephanos Stavrinides
Paula Gallardo
Sam Jones
Jane E Macintyre

Bankers

HSBC Bank Plc
1 Centenary Square
Birmingham
B1 1HQ

Independent examiner

Patrick Morrello ACA
Third Sector Accountancy Limited
Holyoake House
Hanover Street
Manchester
M60 0AS

Refugee Community Kitchen

Trustees' annual report for the period ended 31 December 2023

Preamble

Overview and objectives of Refugee Community Kitchen

Summary of 2023

- **Volunteers**
- **Challenges faced**

Key objectives of 2023

Highlight of achievements in 2023

Charity activities and performance

- **Organisational Structure/ Management**

Calais

London

Financial review and reserves policy

Plan for the Future

Structure, Governance and Management

Remuneration Policy for Key Management Personnel

Risk Management

Statement of Responsibilities of the Trustees

Preamble

Refugee Community Kitchen trustees present their report and the audited financial statements for the period ended 31 December 2023.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remain focused on its stated purposes.

Refugee Community Kitchen

Trustees' annual report for the period ended 31 December 2023

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

In 2023, our principal risks have been the effects of the cost of living crisis and the increase in cost of food, utilities, petrol, rent and the dramatic rise in inflation. Consequently, the whole sector has seen a shift in donor behaviour and saw a significant number of people cancelling their monthly donations and contributions to Refugee Community Kitchen as people have been having to choose between feeding themselves and helping those less fortunate. Individual giving has reduced and charities are all turning to trusts and foundations who, as a result, are more stretched. In relation to this, 2023 saw a decline in the number of volunteers, including those who were regular, returning, team leads, as they had to focus on paying their bills and supporting their own family units.

Additionally, the ongoing and escalation of global conflicts and the political landscape in the UK and Europe has created a feeling of paralysis for donors due to sheer amount of need and the uncertainty of the political limbo of incoming bills and policies affecting RCK's service users in Calais- namely the 'Stop the Boats' campaign and the Rwanda Bill.

Overview and objectives of Refugee Community Kitchen

The charity's main activities and who it supports are described below. All its charitable activities focus on relieving food poverty and are undertaken to further Refugee Community Kitchen's charitable purposes for the public benefit.

In 2023 we served over 170,000 meals

Refugee Community Kitchen exists to provide relief for people in need in Calais, Dunkirk and the UK. We aim to provide access to food, services and items which thereby alleviate hunger caused by the lack of opportunities or resources or access to sufficient food.

The aim is to operate under our guiding principles which makes a huge difference to the experience of those we support. These guiding principles are:

- To always serve good food with respect and dignity
- To aim to provide culturally sensitive meals throughout all our services
- To use fresh, nutritious, and balanced ingredients
- For our services to continue to be reliable and sustainable
- That the organisation collaborates with partner organisations in order to continue to evaluate how best to support service users.

Refugee Community Kitchen
Trustees' annual report for the period ended 31 December 2023

Summary of 2023

During this period, we have served food in Calais, Dunkirk and London.

The organisation served a total of approximately 170,000 meals. This was approximately 135,000 meals served in Calais and Dunkirk and 26,143 in London including Camden, Hackney and Brixton.

- Volunteers

The time and commitment given to the projects by the volunteering network is central to the impact and achievements of the charity as a whole. In 2023 we welcomed 412 volunteers in Calais and 569 volunteers in London. Giving 7,848 hours of humanpower, which without no food would be prepped, cooked or served.

Refugee Community Kitchen
Trustees' annual report for the period ended 31 December 2023

- **Challenges faced**

	What	Impact
External challenges	<p>UK freedom of movement restriction</p> <p>Politicisation of 'Stop the Boats' and the Rwanda Bill</p> <p>Cost of living crisis</p>	<p>Less volunteers joining in Calais as Long term Volunteers due to 90 days Shengen Restrictions for UK citizens</p> <p>Donors feeling paralysed due to uncertainty in the political limbo of incoming bills and policies</p> <p>Individual giving has reduced so charities are all turning to trust and foundation who in turn have had to tighten their belts and are stretched and giving less grants</p>
Internal Challenges	<p>Ongoing & escalation of global conflicts</p> <p>Increased security risks in the field</p>	<p>Rising costs in Fuel, Insurance and core costs</p> <p>Having to adapt our service style to provide food in collaboration with other organisations during high risk, volatile periods. This service style is safer but more expensive.</p>
Ongoing challenges	<p>Less food donated through the surplus food collection networks</p> <p>Rise of food prices above inflation</p> <p>With food prices rising we have seen an unprecedented demand for food on the streets of London, as well as for other projects that we provide food for that are supporting people in food poverty eg. youth clubs and groups, warm rooms and Tenant & Resident Associations</p>	<p>Reduced nutritional variety</p> <p>Higher purchase costs</p> <p>Stretched our financial and staffing capacity.</p>

Refugee Community Kitchen

Trustees' annual report for the period ended 31 December 2023

Key objectives of 2023

In addition to our guiding principles and objectives as a charity, in 2023 we aimed to:

- Continue to create systems to improve efficiencies and increase impact of donor money
- Analyse and review key security responses during high levels of volatility in the field to assess safe delivery of service and ensure volunteer safety
- Employed staff in key areas to ensure we are prepared for growing our services.
- Improve fundraising efforts by forming a volunteer fundraising team to coordinate new and existing sources of funding
- Continue to expand our long-term relationships with local organisations and local communities
- Create a collaborative response on fundraising, advocacy and communications with other grass roots organisations in Northern France
- Secure funding to review and increase remuneration for key staff members to ensure wages are kept in line with the increase in cost of living
- Increase the number of experienced employees
- Expand the number of trustees to bring on greater expertise and increase awareness of the organisation

Highlight of achievements in 2023

In addition to the ability to consistently deliver hot, nutritious meals for those who need it most, in 2023 Refugee Community Kitchen used the momentum of the structural changes instigated in 2022 to create a stronger, more cohesive team to improve the overall stability of the organisation. RCK recruited experienced employees which gave the charity the expertise and time to evaluate our operations. As a result, RCK's response to the crises in Northern France and London have been dynamic whilst ensuring a sustainable service.

In 2023, we would also celebrate the following achievements:

- **General**
 - Expanded the Board of Trustees and hosted our new trustee, who is a TV chef, in the London project to use their platform and reach to raise awareness for the organisation.
 - Let Afghan Girls Learn- An event produced by Hidden Lights to raise awareness about the removal of girls' education in Afghanistan. RCK provided Afghani food for the event.
- **Northern France Project**

Refugee Community Kitchen

Trustees' annual report for the period ended 31 December 2023

- Were able to continued to provide a five day per week service in Northern France despite a dramatic reduction on long and short term volunteers
- Responded dynamically to the shifting topography of Calais adapting our service for displaced populations who were being continuously moved by the authorities.
- Invested in essential professional kitchen equipment to allow the project to adapt to fluctuating numbers of meals needed which created an unpredictable service dynamic This equipment has reduced food waste, increased sustainability and reduced cost.
- Created a partnership with other grass roots organisations, Mobile Refugee Support and Roots, to continue to safely deliver food to the populations living in Dunkirk
- Hired a full time Social Media Coordinator to increase impact awareness and grassroots fundraising.

- **London Project**

- Employed a full-time Kitchen Manager for the London project
- Financially supported a volunteer chef for the London project
- RCK cooked and served 10,000 more meals served in London in 2023 than in 2022
- Partnered with ARC & Springboard Youth Groups to provide hot, nutritious food for young people during school holidays
- We provided food for two of the three events held over Camden Arts Collaboration initiative with Little Amal that highlight and celebrate the plight of Refugees on the move as well as celebrating The London Borough of Camden becoming a borough of sanctuary.
- Opened an additional London distribution point, serving food in Swiss cottage, providing more hot meals in the Camden area.
- Cooked and provide hot meals for Gospel Oak Living Room (a local warm room) 4 days a week
- Hosted students from UCL and the University of Idaho to participate in seminars for their Medicine and Lifestyle modules to highlight how to recognise people in food poverty and how to approach the topic of nutrition and health to those experiencing food poverty.
- Increased corporate volunteering partnerships and welcomed Aesop, Accenture Sustainability Hub, Perrett Laver, Capital & Regional, SR2, Capgemini, Molocco,

Refugee Community Kitchen

Trustees' annual report for the period ended 31 December 2023

Kind Snacks, White & Case LLP into the kitchen bolstering the volunteer numbers and facilitate our increase in output

- Formalised the procedures and cohesion of policies in the London project, including establishing team leads meetings, volunteer welfare check ins and feedback systems which has improved the overall volunteer experience and retention rate.
 - Continued to collaborate with the We make Camden 2023 Summit looking at food poverty impact in the borough and combative initiatives.
- We are also proud to have collaborated and organised partnerships with the following:
- Camden Council's food programmes, including the Camden Resilience Fund and Phoenix Court
 - Other grassroots organisations throughout Northern France including L'Auberge des Migrants, Roots, Utopia56, Refugee Women's Centre and Project Play
 - Joined the Calais Appeal fundraising consortium
 - Organisations in the new Camden building and local Tenant & Residents Associations and council members to identify and support local people with good food, create community events and directly support our local communities, including the Gospel Oak Living Room and Cooperation Town
 - Local and international Universities by participating in educational modules
 - Continued visits from funding groups coming to Calais, France raising awareness and donation streams from the UK, including Cambridge Raising & Giving (CamCRAG) and Church of the Latter Day Saints
 - Food surplus partnerships, including The Felix Project, Rookery Farm and local farms and food banks
 - Local community kitchens including the Somali Community Kitchen and Think & Do in Somers Town, London
 - SpringBoard Youth Academy who we proudly support with food for their Refugee Youthholiday projects where they support local young refugees with education and support activities to increase their community connections and prospects for inclusion and future employment
 - Music festivals such as Wilderness Festival, Glastonbury Festival, End of the Road and Beltane Festival maintaining our ongoing support of their food waste initiatives and volunteer recruitment

Refugee Community Kitchen

Trustees' annual report for the period ended 31 December 2023

Charity activities and performance

All our services continued to successfully adapt and respond to increased demand for hot food whilst maintaining our core values and objectives- to serve people in need fresh, nutritious food in a dignified, welcoming and safe environment

Fundraising

Through this period, we have raised £482,659 (2022: £544,541) and 95% (2022: 98%) of our overall expenditure has been spent directly on charitable activities.

We have seen a continued shift in how the majority of our funds were raised, counteracting a downturn in individual giving with some larger gifts from trusts, foundations, religious bodies and corporate supporters.

Each member of the management committee, made up of four senior founding staff members, has a responsibility to fundraise on top of their primary roles. As the organisation develops further, in order to continue to work sustainably we are aiming at securing funds to hire a dedicated fundraiser.

- **Volunteers**

To achieve our charitable objectives the organisation operates with a team made up by a majority of volunteers in both the UK and Europe. These amazing individuals help us to prepare and serve thousands of meals each year to those in need. We pride ourselves in creating a family of volunteers, many of whom return again and again. Most of our volunteers come to us through word of mouth, on the recommendation of their friends and family, as well as in response to our active recruitment through social media.

In order to offer a vast range of volunteering opportunities to a diverse community from many nations ages and backgrounds, there is a robust and accessible short term volunteer journey and induction process in place. For long term volunteers, we provide further support through accommodation, payment of reasonable expenses and volunteer visa support to overcome the challenges faced by the restriction of freedom of movement brought in after the UK withdrew from the European Union. These individuals often become co-ordinators and trusted employees, in France and the UK, that are dedicated to the long term success of the organisation.

During 2023, we had an encouraging amount of returning volunteers, of which many became co-ordinators and managers- including some who are now in paid managerial positions. We are hugely proud to be able to support and develop young people into charity sector careers.

Our immense thanks go out to our volunteers for all they have enabled us to achieve.

Refugee Community Kitchen

Trustees' annual report for the period ended 31 December 2023

- Organisational Structure/ Management

Calais

During 2023, the organisational structure that we launched in 2022 became fully established with committed long-term volunteers with a wealth of experience taking on the roles of Kitchen and Field Coordinators. These new roles have become pillars of the Northern France project, facilitating continuous and specialised output when faced with low volunteer numbers.

London

In January 2023, we formalised the contract with a committed long-term volunteer, bringing their wealth of experience from Calais as a full-time London Kitchen Manager. In turn, like in France, this has facilitated the growth and specialised output of the London project.



Refugee Community Kitchen
Trustees' annual report for the period ended 31 December 2023

Financial review and reserves policy

We have a small but stable group of regular donors who provide much needed continuity of funds. The trustees and management committee strongly believe there is greater opportunity to fundraise further in future years. All of the funds we receive are voluntary and the majority is unrestricted.

Total unrestricted reserves:	£302,435
Designated fund:	£153,155
Free reserves:	£149,280
Restricted reserves:	£0

The designated fund comprises the volunteer residential accommodation purchased in Calais and fixed assets that cannot be easily converted into cash.

Expenditure in the period was £585,778 which was broken down as follows:

Charitable activities:	£503,662
Support and governance:	£50,338
Fundraising:	£31,778

This left the organisation with a deficit in the period of £103,119.

The aim of the reserves policy is to ensure that the charity's ongoing and future activities are reasonably protected from unexpected fluctuations in its income and expenditure. The board reviewed the reserves policy and agreed that a minimum level of unrestricted general funds.

We aim to ensure that we retain 3 months of core running costs. Monthly running costs are estimated to be £42,000 per month at this current time so free reserves held at the year end were £149,280 which covers approximately 3.5 months of running costs, slightly over our target.

We firmly believe that Refugee Community Kitchen will be acting as a going concern in 12 months, and beyond. At the time of signing the accounts, donations were consistently higher than monthly expenditure. The charity held approximately 4 month's worth of foodstuffs. Should donations drop, expenditure can be scaled back accordingly.

Refugee Community Kitchen

Trustees' annual report for the period ended 31 December 2023

Plans for the Future

The need for our work remains clear, and so - our plan for the future reflects our desire to improve our sustainability, longevity and reach. We expect the numbers of service users to increase in the coming years, for the organisation to face greater challenges in meeting our volunteer number requirements as food poverty in students, loneliness in old people and inflation pushes people into homelessness and increasing food poverty. Furthermore, we expect to have to adapt to the impact of global warming and ongoing global conflict, expecting to see an increase in the numbers of refugees and a direct impact on food supplies.

Therefore, in future years we will be considering the following:

- A dedicated resource for fundraising
- Changes in staff numbers or rates of pay
- Diversification of voluntary income sources

We expect to need to raise greater levels of income in future years to meet growing needs and increased challenges. In this period, the majority of our funding (60-70%) has been secured through crowdfunding. As media attention to the plight of refugees, those living on the streets and those in food poverty decreases, we risk a reduction in public awareness of the issues faced by those we support. As such, the need for us to build deeper relationships with our supporters and to diversify our income is clear. We welcome this opportunity.

Over the coming year we aim to increase our impact and sustainability while continuing to serve where the need is greatest. Key areas for development include:

- Negotiate a permanent lease for our kitchen and office space in Camden, London.
- Upgrade the kitchen in Calais to respond to changing external dynamics.
- Find financial Support to increase and secure the team in Calais to serve as many possible locations with the reduced human resources.
- Upgrade our vehicles in keeping with changes to vehicle restrictions for pollution combating initiatives in Greater London.
- We will also look to increase income and reduce long-term costs to allow us to meet these changing and growing needs.
- Establishing new sources of funding and employing a fundraiser to focus on long term financial stability.
- Continue to develop a long-term relationship with Camden council.
- Review remuneration for key staff members.

Refugee Community Kitchen

Trustees' annual report for the period ended 31 December 2023

Structure, Governance and Management

Refugee Community Kitchen is a charitable incorporated organisation, registered as a charity on 4th December 2019 as charity number 1186729.

New trustees would be appointed with the need for unanimous agreement by incumbent board members. Currently no other body or individual can appoint a trustee to the board. During this period, our second period as a CIO - the trustees remain the same as initially appointed according to the charity commission guidance. Should we find that we are missing any key skills from the group - we would endeavour to fill the post with the most suitable candidate having advertised externally and reviewed submissions and nominations in detail.

The trustees of the charity delegates the day to day decision making and running of activities to a management committee - made up of four senior, experienced leaders. All remuneration decisions are currently made by the board of trustees, taking into careful consideration any conflicts of interest that may exist. Since the inception of Refugee Community Kitchen as a CIO, we have increased the rate of pay for the newly appointed London Manager role, in line with the London Living Wage. This will be reviewed regularly in future years to ensure the sustainability of the organisation and its vital activities. The management committee reports regularly to the board of trustees, including detail on finances, any safeguarding or incident reports and performance against objectives. The charitable activities undertaken by the management committee, staff and volunteers has proven incredibly effective and has allowed us to achieve our vision of providing hot, nutritious meals to those in need.

The Management Committee is made up of:

- Stephanos Stavrinides - Finance & Logistics
- Paula Gallardo - Human Resources, Administration & Social Media
- Sam Jones - Executive Chef / Catering manager
- Jane E Macintyre - UK Operations

The charity was established under a memorandum of association, which established the objects and powers of the charitable company and is governed under its articles of association.

Remuneration Policy for Key Management Personnel

All London staff members of Refugee Community Kitchen are paid at least £10.50 per hour. This rate has increased from the previous year in keeping with the Living wage.

Refugee Community Kitchen

Trustees' annual report for the period ended 31 December 2023

Risk Management

As a board of trustees, with the support of the Management Committee, we regularly review risks and mitigations. Our key considerations include:

Food Hygiene

- Our volunteers are trained in Food Safety and adhere to our policies and procedures. Long-term volunteers and staff in the kitchen are trained under the Food Safety training scheme HACCAP. Those in supervisory positions are trained up to Level 3 standards.
- We task an independent Bio laboratory to do monthly random checks in the kitchen to ensure the kitchen is kept up to standard.

Volunteer safeguarding

- We have a very strong emphasis on safeguarding and training and all volunteers undergo safer spaces and safeguarding training modules on arrival at the kitchen and daily briefings and debriefings though their stay with Refugee Community Kitchen.
- We are supported by L'Auberge des Migrants, Calais Appeal, Refugee Resilience Collective and our trustees to ensure that we can deliver strong safeguarding practices for our volunteers and those that access RCK services.

Volunteer numbers

- Volunteer numbers can vary significantly through the year, often inversely correlated to need (reduced availability of volunteers during winter months and during school terms for example).
- Throughout the period we run online recruitment campaigns to secure new volunteers as well as working with other organisations to promote the volunteering opportunities on offer. We have a good track record of returning volunteers and continue to promote through word of mouth. We have further developed the support we offer to volunteers in response to the complexities of travel due to the ongoing impact to freedom of movement for UK residents.

Financial

Leaving the European Union has had a substantial impact on our finances this period and will continue to impact our costs for years to come. We also expect refugee numbers to increase in coming years. As detailed, we will continue to develop and grow our fundraising capabilities and to diversify income. Our cost expectations (and income objectives) for future years has been adjusted accordingly.

As media attention to the plight of refugees, those living on the streets and those in food poverty decreases, we risk a reduction in public awareness of the issues faced by those we support. As such, the need for us to build deeper relationships with our supporters and to diversify our income is clear. We welcome this opportunity.

Refugee Community Kitchen

Trustees' annual report for the period ended 31 December 2023

Statement of Responsibilities of the Trustees

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives and in planning future activities and setting policy for the future.

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

Charity 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 and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:


- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

03 / 09 / 2024

The trustees' annual report has been approved by the trustees on and signed on their behalf by


Anna Grady
Trustee

Refugee Community Kitchen
Independent examiner's report to the trustees
for the year ended 31 December 2023

I report on the accounts of the charity for the year ended 31 December 2023 as set out on pages 17 to 30.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ICAEW.

It is my responsibility to:

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

Basis of independent examiner's statement

My examination was carried out in accordance with 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 the 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.

Other matters

Your attention is drawn to the fact that the charity has prepared the accounts (financial statements) in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave 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.

P Morrello

Patrick Morrello ACA
Third Sector Accountancy Limited
Holyoake House
Hanover Street
Manchester
M60 0AS
06 / 09 / 2024

Refugee Community Kitchen
Statement of Financial Activities
for the year ended 31 December 2023

	Note	Unrestricted funds £	Restricted funds £	Total funds 2023 £	<i>Unrestricted funds £</i>	<i>Restricted funds £</i>	<i>Total funds 2022 £</i>
Income from:							
Donations and legacies	3	479,320	11,250	490,570	544,541	-	544,541
Charitable activities	4	(7,911)	-	(7,911)	-	-	-
Total income		471,409	11,250	482,659	544,541	-	544,541
Expenditure on:							
Raising funds	5	31,778	-	31,778	8,742	-	8,742
Charitable activities	6	542,750	11,250	554,000	426,118	-	426,118
Total expenditure		574,528	11,250	585,778	434,860	-	434,860
Net income for the period	8	(103,119)	-	(103,119)	109,681	-	109,681
Transfer between funds		-	-	-	35,261	(35,261)	-
Net movement in funds for the period		(103,119)	-	(103,119)	144,942	(35,261)	109,681
Reconciliation of funds							
Total funds brought forward		405,554	-	405,554	260,612	35,261	295,873
Total funds carried forward		302,435	-	302,435	405,554	-	405,554

The statement of financial activities includes all gains and losses recognised in the period.
All income and expenditure derive from continuing activities.

Refugee Community Kitchen
Charity number 1186729

Balance sheet as at 31 December 2023

	Note	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	12		151,575		153,155
			<hr/>		<hr/>
Total fixed assets			151,575		153,155
Current assets					
Stock		27,473		39,636	
Debtors	13	14,532		19,294	
Cash at bank and in hand		119,312		201,042	
		<hr/>		<hr/>	
Total current assets		161,317		259,972	
Liabilities					
Creditors: amounts falling due in less than one year	14	(10,457)		(7,573)	
		<hr/>		<hr/>	
Net current assets			150,860		252,399
			<hr/>		<hr/>
Total assets less current liabilities			302,435		405,554
			<hr/>		<hr/>
Net assets			302,435		405,554
			<hr/> <hr/>		<hr/> <hr/>
The funds of the charity:					
Restricted income funds	15		-		-
Unrestricted income funds	16		302,435		405,554
			<hr/>		<hr/>
Total charity funds			302,435		405,554
			<hr/> <hr/>		<hr/> <hr/>

For the year in question, the charity was entitled to exemption from an audit under section 144 of the Charities Act 2011. The Charity Commission has not ordered an audit to be carried out under Section 146 of Charities Act 2011.

The notes on pages 20 to 30 form part of these accounts.

03 / 09 / 2024

Approved by the trustees on and signed on their behalf by:



Anna Grady (trustee)

Refugee Community Kitchen

Statement of Cash Flows
for the year ending 31 December 2023

	Note	2023 £	2022 £
Cash provided by/(used in) operating activities	18	(58,322)	104,396
<hr/>			
Cash flows from investing activities:			
Purchase of tangible fixed assets		23,408	1,612
<hr/>			
Increase/(decrease) in cash and cash equivalents in the year		(81,730)	102,784
Cash and cash equivalents at the beginning of the year		201,042	98,258
<hr/>			
Cash and cash equivalents at the end of the year		119,312	201,042
		<hr/> <hr/>	<hr/> <hr/>

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

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 2019 - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Refugee Community Kitchen meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £ sterling.

b Judgments and estimates

Key judgments which the trustees have made which have a significant effect on the accounts include the valuation of fixed assets brought into the accounts during the accounting period.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

c Preparation of the accounts on a going concern basis

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

Notes to the accounts for the year ended 31 December 2023 (continued)

d Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

It was judged to be impractical to measure reliably the value of donated foodstuffs in the accounts during the accounting period. The work required to measure this in a meaningful way would far exceed any benefit and the value of such goods are likely to be immaterial.

e Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

f Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

g Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

h Tangible fixed assets

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Land & buildings	1%
Motor vehicles	33%
Kitchen equipment	20%

Notes to the accounts for the year ended 31 December 2023 (continued)

i Stock

Purchased food is valued at cost. It was judged to be impractical to measure reliably the value of donated foodstuffs in the accounts at the end of the accounting period.

j 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.

k 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.

l 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 amount after allowing for any trade discounts due.

m 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.

n Pensions

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity's contribution is restricted to the contributions disclosed in note 8. There were no outstanding contributions at the year end.

2 Legal status of the charity

The charity is a charitable incorporated organisation registered with the Charity Commission in the United Kingdom (England and Wales) and has no share capital. In the event of the charity being wound up, the members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

Refugee Community Kitchen

Notes to the accounts for the year ended 31 December 2023 (continued)

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2023 £	Unrestricted £	Restricted £	Total 2022 £
Donations and grants	449,320	-	449,320	544,541	-	544,541
Grants	30,000	11,250	41,250	-	-	-
Total	479,320	11,250	490,570	544,541	-	544,541

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2023 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2022</i> £
Grants	-	-	-	40,000	20,000	60,000
Other income	(7,911)	-	(7,911)	5,088	-	5,088
Total	(7,911)	-	(7,911)	45,088	20,000	65,088

5 Cost of raising funds

	Unrestricted £	Restricted £	2023 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2022</i> £
Advertising	-	-	-	33	-	33
Staff costs	23,290	-	23,290	8,709	-	8,709
Support and governance	8,488	-	8,488	-	-	-
	31,778	-	31,778	8,742	-	8,742

Refugee Community Kitchen

Notes to the accounts for the year ended 31 December 2023 (continued)

6 Analysis of expenditure on charitable activities

	2023	2022
	£	£
Food aid direct costs	180,813	140,615
Staff costs	138,128	122,858
Kitchen costs	15,780	20,228
Premises costs	3,819	1,466
Insurance	17,686	14,502
Transport	12,382	11,061
Worker and volunteer expenses	-	967
General Expenses	35,872	14,660
Legal	-	3,588
Depreciation Expense	24,988	19,276
Foreign Currency Gains and Losses	7,072	160
Accommodation	57,438	55,008
Repairs & Maintenance	437	1,799
Travel and subsistence	9,247	6,128
Support and governance	50,338	13,802
	554,000	426,118
	554,000	426,118
Restricted expenditure	11,250	-
Unrestricted expenditure	542,750	426,118
	554,000	426,118
	554,000	426,118

Refugee Community Kitchen

Notes to the accounts for the year ended 31 December 2023 (continued)

7 Analysis of governance and support costs

Current year

	Support	Governance	Total 2023
Staff costs	38,744	12,448	51,192
Accountancy	2,870	1,850	4,720
Bank charges	1,766	-	1,766
IT software and Consumables	1,148	-	1,148
	<hr/>	<hr/>	<hr/>
	44,528	14,298	58,826
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Comparative year

	Support	Governance	Total 2022
Staff costs	6,069	1,000	7,069
Accountancy	2,609	1,750	4,359
Bank charges	925	-	925
IT software and Consumables	1,449	-	1,449
	<hr/>	<hr/>	<hr/>
	11,052	2,750	13,802
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

8 Net income for the year

This is stated after charging/(crediting):	2023	2022
	£	£
Depreciation	24,988	9,175
Independent Examiner - other fees	1,450	4,059
Independent examination	400	300
	<hr/> <hr/>	<hr/> <hr/>

Refugee Community Kitchen

Notes to the accounts for the year ended 31 December 2023 (continued)

9 Staff costs

Staff costs during the year were as follows:

	2023	2022
	£	£
Wages and salaries	172,678	124,310
Social security costs	8,617	(941)
Pension costs	3,530	1,618
	<u>184,825</u>	<u>124,987</u>

No employee has employee benefits in excess of £60,000.

The average number of staff employed during the period was 9 (2022: 7).

The key management personnel of comprise of the trustees and mangement team. The total employee benefits of the key management personnel of the charity were £114,116 (2022: £87,090).

10 Trustee remuneration and expenses, and related party transactions

Trustee, Stephanos Stavrinides received remuneration totalling £23,554 (2022: £21,669) in the year for service as logistics & operations manager as permitted in The Charity's consitution. No other trustees received remuneration in the year.

Stephen has resigned as the trustee on 5th April 2023.

No trustees were reimbursed travel and subsistence expenses during the year (2022: £Nil).

Aggregate donations from related parties were £Nil (2022: £Nil).

Apart from the above, no trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the period.

Refugee Community Kitchen

Notes to the accounts for the year ended 31 December 2023 (continued)

11 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

12 Fixed assets: tangible assets

	Land & buildings	Fixtures, fittings & equipment £	Motor vehicles £	Total £
Cost		£	£	£
At 1 January 2023	123,139	32,234	34,490	189,863
Additions	-	23,408	-	23,408
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2023	123,139	55,642	34,490	213,271
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Depreciation				
At 1 January 2023	1,464	18,481	16,763	36,708
Charge for the year	1,231	16,859	6,898	24,988
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2023	2,695	35,340	23,661	61,696
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Net book value				
At 31 December 2023	120,444	20,302	10,829	151,575
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 December 2022	<i>121,675</i>	<i>13,753</i>	<i>17,727</i>	<i>153,155</i>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Refugee Community Kitchen

Notes to the accounts for the year ended 31 December 2023 (continued)

13 Debtors

	2023 £	2022 £
Taxes	330	9,114
Other debtors	-	1,857
Prepayments and accrued income	14,202	8,323
	<hr/>	<hr/>
	14,532	19,294
	<hr/> <hr/>	<hr/> <hr/>

14 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	2,844	1,525
Wages payable	48	51
Pensions payable	1,965	449
Other creditors and accruals	5,600	5,548
	<hr/>	<hr/>
	10,457	7,573
	<hr/> <hr/>	<hr/> <hr/>

15 Analysis of movements in restricted funds

	Balance at 1 January 2023 £	Income £	Expenditure £	Transfers £	Balance at 31 December 2023 £
The Balcombe Charitable Trust	-	11,250	(11,250)	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total	-	11,250	(11,250)	-	-
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Refugee Community Kitchen

Notes to the accounts for the year ended 31 December 2023 (continued)

Comparative period

	<i>Balance at 1 January 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers £</i>	<i>Balance at 31 December 2022 £</i>
<i>The Balcombe Charitable Trust</i>	14,427			(14,427)	-
<i>Anonymous donor</i>	20,834			(20,834)	-
<i>Total</i>	35,261	-	-	(35,261)	-
	35,261	-	-	(35,261)	-

Name of

restricted fund

Description, nature and purposes of the fund

The Balcombe

Charitable Trust

To support the work of the charity in the UK and Northern France.

Anonymous donor

To further the charitable objects of Refugee Community Kitchen in the UK

Transfers to unrestricted funds

On further consideration the trustees have determined that the purposes of the grant money donated were not sufficiently different from the general objects of the charity for them to be treated as restricted funds. The balances of the funds have therefore been transferred to unrestricted funds in these accounts.

16 Analysis of movement in unrestricted funds

	<i>Balance at 1 January 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers £</i>	<i>As at 31 December 2023 £</i>
General fund	252,399	471,409	(574,528)	-	149,280
Designated fund	153,155	-	-	-	153,155
	405,554	471,409	(574,528)	-	302,435
	405,554	471,409	(574,528)	-	302,435

Designated funds are funds represented by fixed assets therefore not available to defray the operational costs of the charity

Refugee Community Kitchen

Notes to the accounts for the year ended 31 December 2023 (continued)

Comparative period

	<i>Balance at 1 January 2022</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers</i>	<i>As at 31 December 2022</i>
	£	£	£	£	£
<i>General fund</i>	89,794	544,541	(434,860)	52,924	252,399
<i>Designated fund</i>	170,818	-	-	(17,663)	153,155
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	260,612	544,541	(434,860)	35,261	405,554
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The designated fund represents fund of the charity that are invested in fixed assets and so are not available to defray the operational costs of the charity.

17 Analysis of net assets between funds

	<i>General fund</i>	<i>Designated funds</i>	<i>Restricted funds</i>	<i>Total 2023</i>
	£	£	£	£
Tangible fixed assets	-	151,575	-	151,575
Net current assets/(liabilities)	150,860	-	-	150,860
	<hr/>	<hr/>	<hr/>	<hr/>
Total	150,860	153,155	-	302,435
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Comparative period

	<i>General fund</i>	<i>Designated funds</i>	<i>Restricted funds</i>	<i>Total 2022</i>
	£	£	£	£
<i>Tangible fixed assets</i>	-	153,155	-	153,155
<i>Net current assets/(liabilities)</i>	252,399	-	-	252,399
	<hr/>	<hr/>	<hr/>	<hr/>
Total	252,399	153,155	-	405,554
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

REFUGEE COMMUNITY KITCHEN

England & Wales - Charity number 1186729

Accounts

Refugee Community Kitchen

Report and financial statements

For the year period ending 31 December 2022

Refugee Community Kitchen

Reference and administration information

Charity number 1186729

Registered office and operational address

20 Carnegie House
New End
London
NW3 1JE

Trustees

The trustees who served during the year and up to the date of this report were as follows:

Anna Grady
Sarah-Elizabeth Gillard
Stephanos Stavrinides (resigned: 5 April 2023)
Andrea Oliver (appointed 20 April 2023)
Deborah Bliss (appointed 5 April 2023)

Key management personnel

Stephanos Stavrinides
Paula Gallardo
Sam Jones
Jane E Macintyre

Bankers

HSBC Bank Plc
1 Centenary Square
Birmingham
B1 1HQ

Independent examiner

Patrick Morrello ACA
Third Sector Accountancy Limited
Holyoake House
Hanover Street
Manchester
M60 0AS

Refugee Community Kitchen
Trustees' annual report for the period ended 31 December 2022

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Refugee Community Kitchen

Trustees' annual report for the period ended 31 December 2022

Preamble

Refugee Community Kitchen trustees present their report and the audited financial statements for the period ended 31 December 2022.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remain focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Overview and objectives of Refugee Community Kitchen

The charity's main activities and who it supports are described below. All its charitable activities focus on relieving food poverty and are undertaken to further Refugee Community Kitchen's charitable purposes for the public benefit.

In 2022 we served over *161,000* meals

Refugee Community Kitchen exists to provide relief for people in need in Calais, Dunkirk and the UK. We aim to provide access to food, services and items which thereby alleviate hunger caused by the lack of opportunities or resources or access to sufficient food.

The aim is to operate under our guiding principles which makes a huge difference to the experience of those we support. These guiding principles are:

- To always serve good food with respect and dignity
- To aim to provide culturally sensitive meals throughout all our services
- To use fresh, nutritious, and balanced ingredients
- For all services to be reliable and sustainable
- That the organisation continues to evaluate and respond to where there is a need

Refugee Community Kitchen
Trustees' annual report for the period ended 31 December 2022

Summary of 2022

During this period, we have served food in Calais, Dunkirk and London. Our Edinburgh Outreach returned to being a fundraising only project in 2022, moving away from providing food parcels during 2021.

The organisation served a total of approximately *161,649* meals. This breaks down as: 145,505 meals served in Calais and Dunkirk and *16,144* in London.

Number of volunteers

We rely on volunteers, and in 2022 we welcomed *383* volunteers in Calais and *525* volunteers in London and Edinburgh.

Challenges faced

	What	Impact
External challenges	<ul style="list-style-type: none"> - Ukraine conflict - Covid19 - Cost of living crisis - UK freedom of movement restrictions - Withdrawal of Choose Love funding and publicity in Calais 	<p>Increased food costs and transportation costs</p> <p>Reduced number of short-term and long-term volunteers</p>
Internal Challenges	<ul style="list-style-type: none"> - Volunteer fatigue and trauma - Increased security risks in the field - Increased restrictions on service locations in Calais - Moving premises in London - Ongoing building and vehicle maintenance 	<p>Increased need for human resource engagement and Structure for long term volunteers and employees</p>
Ongoing challenges	<ul style="list-style-type: none"> - Donor fatigue and donor focus on newer global crises - Reduced media coverage and awareness of the issues facing our service users in France and London 	<p>Reduction in income through crowdfunding</p>

Refugee Community Kitchen Trustees' annual report for the period ended 31 December 2022

Key objectives of 2022

In addition to our guiding principles and objectives as a charity, in 2022 we aimed to:

- Continue to make a substantial impact on the food waste & surplus concern
- Reduce costs to the overall costs of the organisation to increase value for donor money and sustainability
- Create structures for longevity, reach and sustainability
- Secure a permanent new kitchen and office space in London
- Review the wellbeing and staff policies across our operations
- Employing staff in key areas to ensure we are prepared for growing our services
- Establishing new sources of funding and possibly employing a fundraiser to focus on long - term financial stability
- Continue to develop long- term relationship with Camden Council and other boroughs within London
- Continue to develop long- term relationship with local organisations and local communities
- Review remuneration for key staff members.
- Complete the incorporation of Foodness CIC into Refugee Community Kitchen

Highlight of achievements for 2022

Our main highlight of 2022 is that we continued to sustain and respond to the increase of demand on our services in both Northern France and London.

We often receive feedback that those needing our services can rely on us being in the same place, at the same time and that they will consistently be given a hot, nutritious meal. This represents the fundamental goal of providing food security to those who need it most.

In 2022, we would also celebrate the following achievements:

- True to our impact objectives we used **22,717 Kg's** of surplus and waste food throughout our kitchens
- Moved into another temporary building in Camden, of which we fully fitted, decorated and stocked as a professional- standard kitchen
- Hired full-time management staff in Calais and London which has ensured the long-term sustainability of the services we provide as well as good volunteer coordination and welfare
- Refurbished the new volunteer property in France which has increased our capacity in supporting long-term volunteers in Calais

Refugee Community Kitchen Trustees' annual report for the period ended 31 December 2022

- Completed leadership coaching for the senior management team with the Growth Project and Elizabeth Lovius

We are also proud to have collaborated and organised partnerships with the following:

- Camden Council's food programmes, including the Camden Resilience Fund and Phoenix Court
- The Camden Food Summit, for the second year in a row we have participated in think-tanking with many charity projects and initiatives within Camden to identify ideas and initiatives to combat food poverty, accessibility to healthy food and food poverty throughout the borough
- Other grassroots organisations throughout Northern France including L'Auberge des Migrants, Roots, Utopia56, Refugee Women's Centre and Project Play
- Organisations in the new Camden building and local Tenant & Residents Associations and council members to identify and support local people with good food, create community events and directly support our local communities, including the Gospel Oak Living Room and Cooperation Town
- Local universities by participating in educational modules by giving lectures to UCLH Social Health Module for GP students and delivering talks about Refugee Community Kitchen to the London College of Communication
- Renewed visits from funding groups coming to Calais, France raising awareness and donation streams from the UK, including Cambridge Raising & Giving (CamCRAG), Calais Light and Church of the Latter Day Saints
- Food surplus partnerships, including The Felix Project, Rookery Farm and local food banks
- Local community kitchens including the Somali Community Kitchen and Think & Do in Somers Town, London
- Established stronger engagement with Corporate volunteering from the local area, including Aesop, Carbon Intelligence and Monday.com
- SpringBoard Youth Academy who we proudly support with food for their Refugee Youth holiday projects where they support local young refugees with education and support activities to increase their community connections and prospects for inclusion and future employment
- Music festivals such as Glastonbury Festival, End of the Road, Beltane Festival, maintaining our ongoing support of their food waste initiatives and volunteer recruitment

Refugee Community Kitchen
Trustees' annual report for the period ended 31 December 2022

Charity activities and performance in 2022

All our services continued to successfully adapt around the impact over periods of immense global struggle, including the Energy and Food Crisis brought on by the Ukraine conflict, ongoing difficulties for our volunteer community with Covid19 and the changes in European status - we are proud to have met this need.

Fundraising

We have met our goal to sustain over £500k income in this period following successes in our first formal accounting period. Through this period, we have raised *£544,541* and *95%* of our overall expenditure has been spent directly on charitable activities.

We have seen a significant change in how the majority of our funds were raised, counteracting a downturn in individual giving with some larger gifts from trusts, foundations, religious bodies and corporate supporters. Additionally, we have had significant fundraising support from organisations including Migrate Art.

Each member of the management committee, made up of four senior founding staff members, has a responsibility to fundraise on top of their primary roles. As the organisation develops further, in order to continue to work sustainably we will be looking at securing funds to hire a dedicated fundraiser.

Volunteers

To achieve our charitable objectives the organisation operates with a team made up by a majority of volunteers in both the UK and Europe. These amazing individuals help us to prepare and serve thousands of meals each year to those in need. We pride ourselves in creating a family of volunteers, many of whom return again and again. Most of our volunteers come to us through word of mouth, on the recommendation of their friends and family, as well as in response to our active recruitment through social media.

In order to offer a vast range of volunteering opportunities to a diverse community from many nations ages and backgrounds, there is a robust and accessible short- term volunteer journey and induction process in place. For long-term volunteers, we provide further support through accommodation, payment of reasonable expenses and volunteer visa support to overcome the challenges faced by the restriction of freedom of movement brought in after the UK withdrew from the European Union. These individuals often become co-ordinators and trusted employees, in France and the UK, that are dedicated to the long- term success of the organisation.

During 2022, we had an encouraging amount of returning volunteers, of which many became co-ordinators and managers- including some who initially began volunteering in 2016 in Calais and are now in paid managerial positions. We are hugely proud to be able to support and develop young people, to access charity sector careers.

Our immense thanks go out to our volunteers for all they have enabled us to achieve.

Refugee Community Kitchen Trustees' annual report for the period ended 31 December 2022

During this period, one of our long-term volunteers engaged their workplace to support Refugee Community Kitchen through their corporate volunteering initiative. From this, we have established a long term partnership with Aesop and other companies that have head offices in the local area. We have now established a system to facilitate more local companies volunteering with us which has led to ongoing volunteering, fundraising and spreading awareness of the organisation.

Organisational Structure/ Management

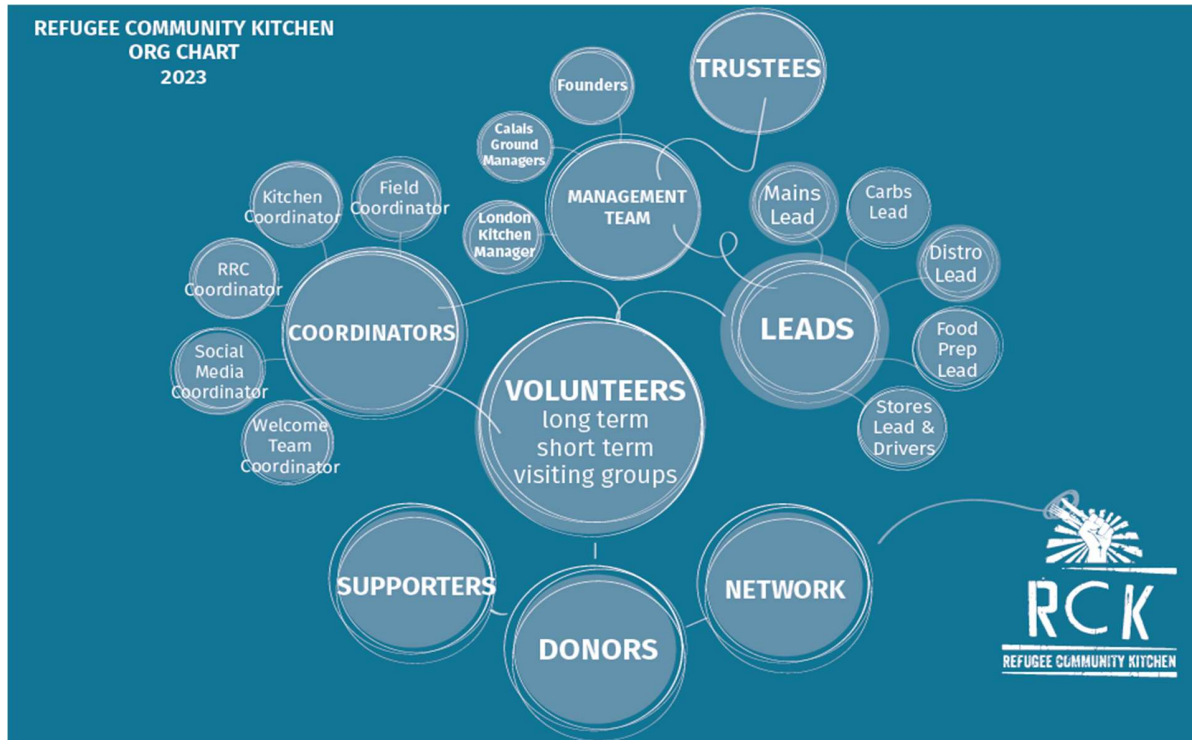
In 2022 we created a centre for operations in London which incorporates the kitchen, offices and storage all in one place. From here we began to focus on our organisational, volunteer and employment structures, identifying strengths and gaps within the team as well as what the impact of moving from a 100% volunteer-led organisation to hiring long term staff would have on the organisation. By moving from relying on the increasing unpredictability of volunteers in Northern France and London to employing full-time staff we have been able to strengthen our vision, continuity and sustainability.

From this we have developed job specifications for five coordinator roles in the Calais projects as well as three full-time managers- two full-time in Calais, France and one manager full-time in London. These employees are fully supported by the four founding members of the management team who have in turn have been able to develop their roles in fundraising, communications, logistics and human resources development.

In December 2022, we started the process of looking for new trustees with skill sets to develop the charity and increase the number of trustees from three to four members, to be appointed in 2023.

Refugee Community Kitchen

Trustees' annual report for the period ended 31 December 2022



Calais

During 2022 we were again able to continue our food services activities in Calais, France following the adjustments made in the last period as well as other organisational structure changes.

The adjustments we continued and implemented are:

- Continuing basic Safe Covid working practices supporting affected volunteers and protecting the people we serve
- Reducing food service to five days a week in Calais, France when our Calais kitchen was particularly short on volunteers. This was to maintain good mental health and sustainability of the significantly reduced core volunteer team, caused by the impact of Covid19 and Brexit posing bureaucratic and logistical barriers for people to come to volunteer for periods over three months, as well as shorter periods impacting their European travel allowance. In the previous four years before the implementation of travel restrictions for UK residents we served food to people in need every day of the week with the help of a large community of volunteers who could give their time over three months.

Hunger doesn't take the weekend off.

Refugee Community Kitchen

Trustees' annual report for the period ended 31 December 2022

- In 2022 we paused our services various times during the year in one of the two larger locations in Dunkirk, due to the camps becoming unsafe. We worked hard collaborating with other NGOs adjusting our operations and service style with new equipment to supply food for other organisations to be able to serve safely in that area

London

During 2022 we continued to work closely with our partners Felix Project, Rookery Farm, Classing Fresh Foods, festivals and many local businesses to make an impact on the food waste problem in the UK by using surplus food to make the fresh and nourishing meals that are served throughout our projects.

In December 2021, Camden Council leased us a new kitchen space in Gospel Oak from which we were able to continue four outreach services within the borough throughout 2022. Having fitted the new kitchen space to a professional standard, we have been able to engage with and support local community groups by providing food for the Gospel Oak Living Room, events for the local Tenants and Residents Associations, Cooperation Town and Phoenix Court. We have further participated in wider partnerships throughout Camden, such as the Poverty Food Action, The Camden Food Summit, the Camden Resilience Fund and Think & Do- where we collaborated with the local community group in Summerstown with the aim for them to set up and run their own community kitchen.

We have continued to support refugees and asylum seekers in London by working alongside SpringBoard Youth Academy to provide culturally appropriate hot meals to their service users.

Both the Brixton project and the Hackney project have continued to distribute hot food once a week in Brixton and Bethnal Green, respectively. In 2022, our Brixton outreach had to take new temporary premises whilst the initial kitchen was being refurbished- which will be completed in 2023.

Edinburgh

Our Edinburgh Outreach returned to being a fundraising- only group in 2022, moving away from providing food parcels from surplus food during 2020 and 2021. There is currently a strong community of volunteers doing regular fundraising and awareness-raising events bringing much-needed funds and an ongoing stream of volunteers.

Brussels

Prior to 2020, our Calais kitchen was serving in Brussels once a week to 800-1000 people. When we reopened the kitchen after a brief hiatus caused by the global pandemic, we were unable to return to Brussels due to restrictions of travel between France and Belgium and a reduction in the number of volunteers on the ground. Other local organisations in Brussels were able to meet the demand of those in need in our absence. In 2022, we were unable to resume our Brussels service due to the ongoing challenge of having a reduced volunteer team in Calais.

Refugee Community Kitchen
Trustees' annual report for the period ended 31 December 2022

Financial Review

The ongoing impact of Covid19 , The Ukraine / Energy crisis, the Cost of living crisis and the restriction of movement caused by Brexit have still had a substantial impact on our finances during 2022.

We have a small but stable group of regular donors who provide much-needed continuity of funds. The trustees and management committee strongly believe there is greater opportunity to fundraise further in future years. All of the funds we receive are voluntary and the majority is unrestricted.

Total unrestricted reserves: *£405,554*

Designated fund: *£153,155*

Free reserves: *£252,399*

Restricted reserves: *£0*

The designated fund comprises the volunteer residential accommodation purchased in Calais and fixed assets that cannot be easily converted into cash.

Expenditure in the period was *£434,860* which was broken down as follows:

Charitable activities: *£412,316*

Support and governance: *£13,802*

Fundraising: *£8,742*

This left the organisation with a surplus in the period of *£109,681*

Reserves Policy

The aim of the reserves policy is to ensure that the charity's ongoing and future activities are reasonably protected from unexpected fluctuations in its income and expenditure. The board reviewed the reserves policy and agreed that a minimum level of unrestricted general funds.

We aim to ensure that we retain 3 months of core running costs. Monthly running costs are estimated to be *£40,000* per month at this current time so free reserves held at the year end were *£252,399* which covers approximately 6 months of running costs, in excess of our target. We have increased charitable spending and expect reserves to in line with our target in due course.

We firmly believe that Refugee Community Kitchen will be acting as a going concern in 12 months, and beyond. At the time of signing the accounts, donations were consistently higher than monthly expenditure. The charity held approximately 4 month's worth of foodstuffs. Should donations drop, expenditure can be scaled back accordingly.

Refugee Community Kitchen

Trustees' annual report for the period ended 31 December 2022

Plan for the Future

The need for our work remains clear, and so our plan for the future reflects our desire to improve our sustainability, longevity and reach. We expect the number of service users to increase in the coming years. We expect the number of service users to increase in the coming years and for the organisation to face more significant challenges in meeting our volunteer number requirements. Students may face food poverty, older people may experience loneliness, while inflation pushes people into homelessness and food poverty. Furthermore, we expect to have to adapt to the impact of global warming, expecting to see an increase in the numbers of refugees and a direct impact on food supplies.

Therefore, in future years we will be considering the following:

- A dedicated resource for fundraising
- Changes in staff numbers or rates of pay
- Benefits of renting or owning property
- Diversification of voluntary income sources

We expect there will be a need to raise greater levels of income in future years to meet growing needs and increased challenges. In this period, the majority of our funding (90-95%) has been secured through crowdfunding and individual donations. As media attention to the plight of refugees, those living on the streets and those in food poverty decreases, we risk a reduction in public awareness of the issues faced by those we support. As such, the need for us to build deeper relationships with our supporters and to diversify our income is clear. We welcome this opportunity.

Over the coming year we aim to increase our impact and sustainability while continuing to serve where the need is greatest. Key areas for development include:

- Negotiate a permanent lease for our kitchen and office space in Camden, London
- Support the management team in Calais to serve as many possible locations with the reduced human resources
- Upgrade our vehicles in keeping with changes to vehicle restrictions for pollution combating initiatives in Greater London
- Securing funding to employ necessary staff in key areas to ensure we are prepared for growing our services
- We will also look to increase income and reduce long-term costs to allow us to meet these changing and growing needs
- Establishing new sources of funding and employ a fundraiser to focus on long term financial stability
- Continue to develop long-term relationship with Camden council
- Complete the incorporation of Foodness CIC into Refugee Community Kitchen
- Review remuneration for key staff members.

Refugee Community Kitchen Trustees' annual report for the period ended 31 December 2022

Structure, Governance and Management

Refugee Community Kitchen is a charitable incorporated organisation, registered as a charity on 4th December 2019 as charity number *1186729*.

New trustees would be appointed with the need for unanimous agreement by incumbent board members. Currently no other body or individual can appoint a trustee to the board. During this period, our Third period as a CIO - the trustees remain the same as initially appointed according to the charity commission guidance. Should we find that we are missing any key skills from the group - we would endeavour to fill the post with the most suitable candidate having advertised externally and reviewed submissions and nominations in detail.

The trustees of the charity delegates the day-to-day decision-making and running of activities to a management committee - made up of four senior, experienced leaders. All remuneration decisions are currently made by the board of trustees, taking into careful consideration any conflicts of interest that may exist. Since the inception of Refugee Community Kitchen as a CIO, we have increased the rate of pay for the newly appointed London Manager role, in line with the London Living Wage. This will be reviewed regularly in future years to ensure the sustainability of the organisation and its vital activities. The management committee reports regularly to the board of trustees, including detail on finances, any safeguarding or incident reports and performance against objectives. The charitable activities undertaken by the management committee, staff and volunteers has proven incredibly effective and has allowed us to achieve our vision of providing hot, nutritious meals to those in need.

The Management Committee is made up of:

- Stephanos Stavrinides - Finance & Logistics
- Paula Gallardo - Human Resources, Administration & Social Media
- Sam Jones - Executive Chef / Catering Manager
- Jane E Macintyre - UK Operations

The charity was established under a memorandum of association, which established the objects and powers of the charitable company and is governed under its articles of association.

Related Parties

We also work closely with Foodness CIC and following a full review in this period have plans to amalgamate these two organisations so that Foodness CIC will become a subsidiary of Refugee Community Kitchen in the coming year. This is not currently the case.

Foodness CIC was established to support the work of Refugee Community Kitchen whilst under Prism the Gift Fund. It was not possible to pay contract workers via Prism the gift fund so funds were transferred from Prism to Foodness CIC for this purpose.

Foodness CIC sells merchandise to fundraise for on behalf of Refugee Community Kitchen. All Foodness CIC 100% of profits are donated to the charity.

Refugee Community Kitchen Trustees' annual report for the period ended 31 December 2022

Remuneration Policy for Key Management Personnel

All staff members of Refugee Community Kitchen are paid at least £10 per hour. This rate has continued from the previous year. The only changes made through this period have been to the wages of the London manager's role in keeping with the London Living wage

Risk Management

As a board of trustees, with the support of the Management Committee, we regularly review risks and mitigations. Our key considerations include:

Our principal risks continue to be fluctuation in beneficiary numbers, increased demand and the changing external landscape caused by the Withdrawal Agreement, ongoing impact of Covid-19 and a drop in media coverage of the issues faced by those in food poverty. We rely heavily on volunteers to achieve our goals and availability can vary wildly through the year, often inversely correlated to the need (less volunteers in winter months for example).

Food Hygiene

- Our volunteers are trained in Food Safety and adhere to our policies and procedures. Long-term volunteers and staff in the kitchen are trained under the Food Safety training scheme HACCAP. Those in supervisory positions are trained up to Level 3 standards.
- In Calais we task an independent Bio laboratory to do monthly random checks in the kitchen to ensure the kitchen is kept up to standard.

Volunteer safeguarding

- We have a very strong emphasis on safeguarding and training, all volunteers undergo safer spaces and safeguarding training modules on arrival at the kitchen and daily briefings and debriefings before and after all services and regular performance and wellbeing check-in's throughout their volunteering period with Refugee Community Kitchen.
- We are supported by L'Auberge des Migrants, Calais Appeal, Refugee Resilience Collective and the board of trustees to ensure that we can deliver strong safeguarding practices for our volunteers and those accessing all services.

Volunteer numbers

- Volunteer numbers can vary significantly through the year, often inversely correlated to need (reduced availability of volunteers during winter months and during school terms for example).
- Throughout the period we run online recruitment campaigns to secure new volunteers as well as working with other organisations to promote the volunteering opportunities on offer. We have a good track record of returning volunteers and continue to promote through word of mouth. We have further developed the support we offer to volunteers

Refugee Community Kitchen Trustees' annual report for the period ended 31 December 2022

in response to the complexities of travel due to the ongoing impact to freedom of movement for UK residents and Covid19.

Financial

Both Covid19 and Leaving the European Union have had a substantial impact on our finances this period and will continue to impact our costs for years to come. We also expect refugee numbers to increase in coming years. As detailed, we will continue to develop and grow our fundraising capabilities and to diversify income. Our cost expectations (and income objectives) for future years has been adjusted accordingly.

As media attention to the plight of refugees, those living on the streets and those in food poverty decreases, we risk a reduction in public awareness of the issues faced by those we support. As such, the need for us to build deeper relationships with our supporters and to diversify our income is clear. We welcome this opportunity.

Statement of Responsibilities of the Trustees

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives and in planning future activities and setting policy for the future.

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

Charity 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 and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

Refugee Community Kitchen
Trustees' annual report for the period ended 31 December 2022

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees' annual report has been approved by the trustees on 09 / 10 / 2023 and signed on their behalf:



Anna Grady
Trustee

Refugee Community Kitchen
Independent examiner's report to the trustees
for the year ended 31 December 2022

I report on the accounts of the charity for the year ended 31 December 2022 as set out on pages 18 to 34.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ICAEW.

It is my responsibility to:

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

Basis of independent examiner's statement

My examination was carried out in accordance with 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 the 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.

Other matters

Your attention is drawn to the fact that the charity has prepared the accounts (financial statements) in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave 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.

P Morrello

Patrick Morrello ACA
Third Sector Accountancy Limited
Holyoake House
Hanover Street
Manchester
M60 0AS

09 / 10 / 2023

Refugee Community Kitchen
Statement of Financial Activities
for the year ended 31 December 2022

	Note	Unrestricted funds £	Restricted funds £	Total funds 2022 £	<i>Unrestricted funds</i> £	<i>Restricted funds</i> £	<i>Total funds</i> 2021 £
Income from:							
Donations and legacies	3	544,541	-	544,541	444,076	25,000	469,076
Charitable activities	4	-	-	-	45,088	20,000	65,088
Total income		544,541	-	544,541	489,164	45,000	534,164
Expenditure on:							
Raising funds	5	8,742	-	8,742	904	-	904
Charitable activities	6	426,118	-	426,118	456,185	33,571	489,756
Total expenditure		434,860	-	434,860	457,089	33,571	490,660
Net income for the period	8	109,681	-	109,681	32,075	11,429	43,504
Transfer between funds		35,261	(35,261)	-	1,083	(1,083)	-
Net movement in funds for the period		144,942	(35,261)	109,681	33,158	10,346	43,504
Reconciliation of funds							
Total funds brought forward		260,612	35,261	295,873	227,454	24,915	252,369
Total funds carried forward		405,554	-	405,554	260,612	35,261	295,873

The statement of financial activities includes all gains and losses recognised in the period.
All income and expenditure derive from continuing activities.

Refugee Community Kitchen
Charity number 1186729


Balance sheet as at 31 December 2022

	Note	2022	2021
		£	£
Fixed assets			
Tangible assets	12	153,155	170,819
Total fixed assets		153,155	170,819
Current assets			
Stock		39,636	26,811
Debtors	13	19,294	17,719
Cash at bank and in hand		201,042	98,258
Total current assets		259,972	142,788
Liabilities			
Creditors: amounts falling due in less than one year	14	(7,573)	(17,734)
Net current assets		252,399	125,054
Total assets less current liabilities		405,554	295,873
Net assets		405,554	295,873
The funds of the charity:			
Restricted income funds	15	-	35,261
Unrestricted income funds	16	405,554	260,612
Total charity funds		405,554	295,873

For the year in question, the charity was entitled to exemption from an audit under section 144 of the Charities Act 2011. The Charity Commission has not ordered an audit to be carried out under Section 146 of Charities Act 2011.

The notes on pages 21 to 32 form part of these accounts.

Approved by the trustees on 09 / 10 / 2023 and signed on their behalf by:



Anna Grady (trustee)

Refugee Community Kitchen

Statement of Cash Flows
for the year ending 31 December 2022

	Note	2022 £	2021 £
Cash provided by/(used in) operating activities	18	104,396	44,452
<hr/>			
Cash flows from investing activities:			
Purchase of tangible fixed assets		1,612	144,333
<hr/>			
Increase/(decrease) in cash and cash equivalents in the year		102,784	(99,881)
Cash and cash equivalents at the beginning of the year		98,258	198,139
<hr/>			
Cash and cash equivalents at the end of the year		201,042	98,258
		<hr/> <hr/>	<hr/> <hr/>

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

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 2019 - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Refugee Community Kitchen meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £ sterling.

These first year accounts are prepared for the period 4 December 2019 to 31 December 2020. The year end was extended from the 3 December to 31 December for reasons of administration and convenience.

b Judgments and estimates

Key judgments which the trustees have made which have a significant effect on the accounts include the valuation of fixed assets brought into the accounts during the accounting period.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

c Preparation of the accounts on a going concern basis

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

d Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

It was judged to be impractical to measure reliably the value of donated foodstuffs in the accounts during the accounting period. The work required to measure this in a meaningful way would far exceed any benefit and the value of such goods are likely to be immaterial.

e Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

f Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

g Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

h Tangible fixed assets

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Land & buildings	1%
Motor vehicles	33%
Kitchen equipment	20%

Notes to the accounts for the year ended 31 December 2022 (continued)

i Stock

Purchased food is valued at cost. It was judged to be impractical to measure reliably the value of donated foodstuffs in the accounts at the end of the accounting period.

j 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.

k 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.

l 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 amount after allowing for any trade discounts due.

m 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.

n Pensions

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity's contribution is restricted to the contributions disclosed in note 8. There were no outstanding contributions at the year end.

2 Legal status of the charity

The charity is a charitable incorporated organisation registered with the Charity Commission in the United Kingdom (England and Wales) and has no share capital. In the event of the charity being wound up, the members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

Refugee Community Kitchen

Notes to the accounts for the year ended 31 December 2022 (continued)

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2022 £	Unrestricted £	Restricted £	Total 2021 £
Donations and grants	544,541	-	544,541	369,374	25,000	394,374
Donation from Prism the Gift Fund	-	-	-	74,702	-	74,702
Total	544,541	-	544,541	444,076	25,000	469,076

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2022 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2021</i> £
Grants	-	-	-	40,000	20,000	60,000
Other income	-	-	-	5,088	-	5,088
Total	-	-	-	45,088	20,000	65,088

5 Cost of raising funds

	Unrestricted £	Restricted £	2022 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2021</i> £
Advertising	33	-	33	904	-	904
Staff costs	8,709	-	8,709	-	-	-
	8,742	-	8,742	904	-	904

Refugee Community Kitchen

Notes to the accounts for the year ended 31 December 2022 (continued)

6 Analysis of expenditure on charitable activities

	2022	2021
	£	£
Food aid direct costs	140,615	167,698
Staff costs	122,858	121,051
Kitchen costs	20,228	15,553
Premises costs	1,466	1,490
Insurance	14,502	11,312
Transport	11,061	26,287
Worker and volunteer expenses	967	8,137
General Expenses	14,660	33,224
Legal	3,588	-
Depreciation Expense	19,276	9,175
Foreign Currency Gains and Losses	160	1,610
Staff training	-	454
Accommodation	55,008	74,920
Repairs & Maintenance	1,799	2,364
Travel and subsistence	6,128	4,943
Support costs	11,052	9,338
Governance	2,750	2,200
	426,118	489,756
	426,118	489,756
Restricted expenditure	-	33,571
Unrestricted expenditure	426,118	456,185
	426,118	489,756
	426,118	489,756

Refugee Community Kitchen

Notes to the accounts for the year ended 31 December 2022 (continued)

7 Analysis of governance and support costs

Current year

	Support	Governance	Total 2022
Staff costs	6,069	1,000	7,069
Accountancy	2,609	1,750	4,359
Bank charges	925	-	925
IT software and Consumables	1,449	-	1,449
	11,052	2,750	13,802
	11,052	2,750	13,802

Comparative year

	Support	Governance	Total 2021
<i>Staff costs</i>	5,138	1,000	6,138
<i>Accountancy</i>	1,740	1,200	2,940
<i>Bank charges</i>	634	-	634
<i>IT software and Consumables</i>	1,826	-	1,826
	9,338	2,200	9,712
	9,338	2,200	9,712

8 Net income for the year

	2022	2021
This is stated after charging/(crediting):	£	£
Depreciation	19,276	9,175
Independent Examiner - other fees	4,059	2,740
Independent examination	300	200
	23,635	12,115

Refugee Community Kitchen

Notes to the accounts for the year ended 31 December 2022 (continued)

9 Staff costs

Staff costs during the year were as follows:

	2022	2021
	£	£
Wages and salaries	124,310	119,412
Social security costs	(941)	5,434
Pension costs	1,618	1,208
	<u>124,987</u>	<u>126,054</u>

No employees has employee benefits in excess of £60,000.

The average number of staff employed during the period was 7 (2021: 7).

The key management personnel of comprise of the trustees and mangement team. The total employee benefits of the key management personnel of the charity were £70,120 (2021: £71,169).

10 Trustee remuneration and expenses, and related party transactions

Trustee, Stephanos Stavrinides received remuneration totalling £21,669 (2021: £5,676) in the year for service as logistics & operations manager as permitted in The Charity's consitution. No other trustees received remuneration in the year.

No trustees were reimbursed travel and subsistence expenses during the year (2021: £Nil).

Aggregate donations from related parties were £Nil (2021: £74,702).

Apart from the above, no trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the period.

Refugee Community Kitchen

Notes to the accounts for the year ended 31 December 2022 (continued)

11 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

12 Fixed assets: tangible assets

	Land & buildings	Fixtures, fittings & equipment £	Motor vehicles £	Total £
Cost				
At 1 January 2022	123,139	30,622	34,490	188,251
Additions	-	1,612	-	1,612
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2022	123,139	32,234	34,490	189,863
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Depreciation				
At 1 January 2022	233	11,933	5,266	17,432
Charge for the year	1,231	6,548	11,497	19,276
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2022	1,464	18,481	16,763	36,708
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Net book value				
At 31 December 2022	121,675	13,753	17,727	153,155
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 December 2021	<i>122,906</i>	<i>18,689</i>	<i>29,224</i>	<i>170,819</i>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Refugee Community Kitchen

Notes to the accounts for the year ended 31 December 2022 (continued)

13 Debtors

	2022 £	2021 £
Taxes	9,114	9,525
Other debtors	1,857	1,630
Prepayments and accrued income	8,323	6,564
	<hr/>	<hr/>
	19,294	17,719
	<hr/> <hr/>	<hr/> <hr/>

14 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	1,525	11,809
Wages payable	51	1,190
Pensions payable	449	877
Other creditors and accruals	5,548	2,312
Taxation and social security costs	-	1,546
	<hr/>	<hr/>
	7,573	17,734
	<hr/> <hr/>	<hr/> <hr/>

15 Analysis of movements in restricted funds

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 December 2022 £
The Balcombe Charitable Trust	14,427	-	-	(14,427)	-
Anonymous donor	20,834	-	-	(20,834)	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total	35,261	-	-	(35,261)	-
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Refugee Community Kitchen

Notes to the accounts for the year ended 31 December 2022 (continued)

Comparative period

	<i>Balance at 1 January 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers £</i>	<i>Balance at 31 December 2021 £</i>
<i>The Balcombe Charitable Trust</i>	23,142	25,000	(32,632)	(1,083)	14,427
<i>Anonymous donor</i>	1,773	20,000	(939)	-	20,834
<i>Total</i>	24,915	45,000	(33,571)	(1,083)	35,261
	24,915	45,000	(33,571)	(1,083)	35,261

Name of restricted fund	Description, nature and purposes of the fund
The Balcombe Charitable Trust	To support the work of the charity in the UK and Northern France.
Anonymous donor	To further the charitable objects of Refugee Community Kitchen in the UK

Transfers to unrestricted funds

On further consideration the trustees have determined that the purposes of the grant money donated were not sufficiently different from the general objects of the charity for them to be treated as restricted funds. The balances of the funds have therefore been transferred to unrestricted funds in these accounts.

16 Analysis of movement in unrestricted funds

	<i>Balance at 1 January 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers £</i>	<i>As at 31 December 2022 £</i>
General fund	89,794	544,541	(434,860)	52,924	252,399
Designated fund	170,818	-	-	(17,663)	153,155
	260,612	544,541	(434,860)	35,261	405,554
	260,612	544,541	(434,860)	35,261	405,554

Designated funds are funds represented by fixed assets therefore not available to defray the operational costs of the charity

Refugee Community Kitchen

Notes to the accounts for the year ended 31 December 2022 (continued)

Comparative period

	<i>Balance at 1 January 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers £</i>	<i>As at 31 December 2021 £</i>
<i>General fund</i>	227,454	489,164	(457,089)	(169,735)	89,794
<i>Designated fund</i>	-	-	-	170,818	170,818
	227,454	489,164	(457,089)	1,083	260,612
	227,454	489,164	(457,089)	1,083	260,612

The designated fund represents fund of the charity that are invested in fixed assets and so are not available to defray the operational costs of the charity.

17 Analysis of net assets between funds

	<i>General fund £</i>	<i>Designated funds £</i>	<i>Restricted funds £</i>	<i>Total 2022 £</i>
Tangible fixed assets	-	153,155	-	153,155
Net current assets/(liabilities)	252,399	-	-	252,399
	252,399	153,155	-	405,554
	252,399	153,155	-	405,554

Comparative period

	<i>General fund £</i>	<i>Designated funds £</i>	<i>Restricted funds £</i>	<i>Total 2021 £</i>
<i>Tangible fixed assets</i>	-	170,819	-	170,819
<i>Net current assets/(liabilities)</i>	89,793	-	35,261	125,054
	89,793	170,819	35,261	295,873
	89,793	170,819	35,261	295,873

Refugee Community Kitchen

Notes to the accounts for the year ended 31 December 2022 (continued)

18 Reconciliation of net movement in funds to net cash flow from operating activities

	2022	2021
	£	£
Net income/(expenditure) for the period	109,681	43,504
Adjustments for:		
Depreciation charge	19,275	9,175
Decrease/(increase) in stock	(12,825)	(22)
Decrease/(increase) in debtors	(1,575)	(12,829)
Increase/(decrease) in creditors	(10,160)	4,624
	<hr/>	<hr/>
Net cash provided by/(used in) operating activities	<u>104,396</u>	<u>44,452</u>