

# 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

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

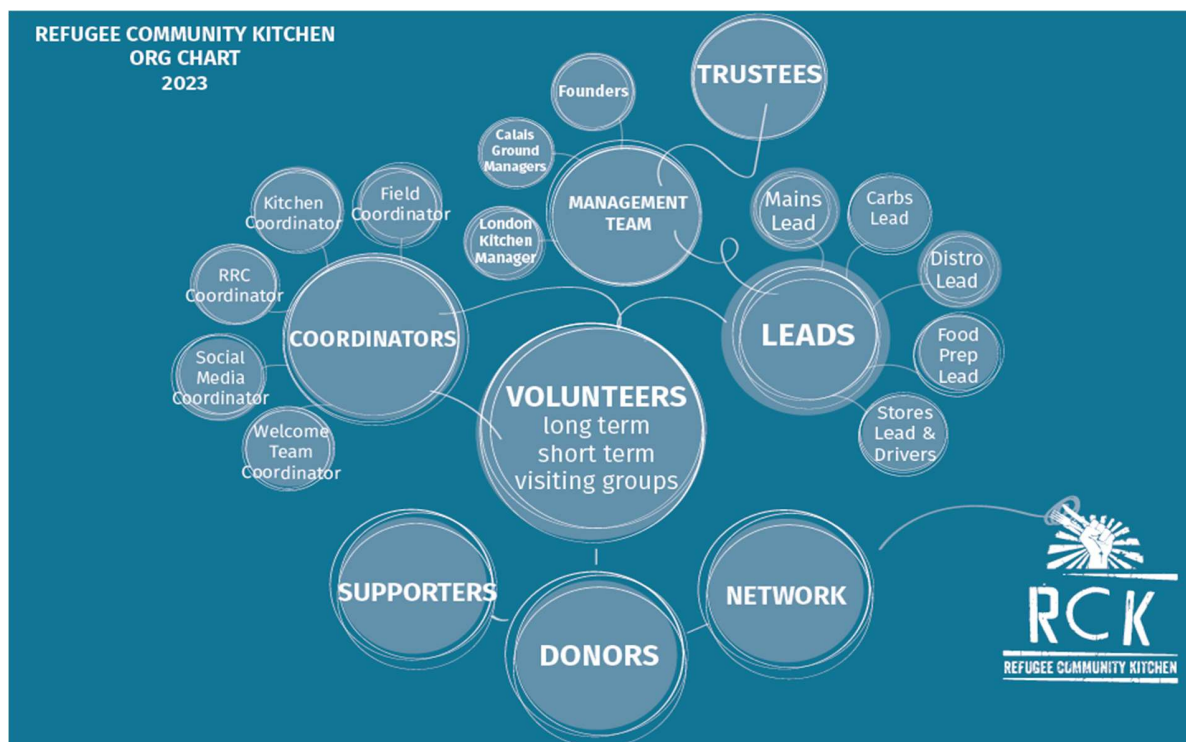
In 2022 we created a centre for operations in London which incorporates the kitchen, offices and storage all in one place. From here we began to focus on our organisational, volunteer and employment structures, identifying strengths and gaps within the team as well as what the impact of moving from a 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 Stavrinos - 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.



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

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

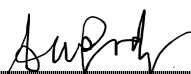
Balance sheet as at 31 December 2022

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

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 £
<b>Cash provided by/(used in) operating activities</b>	<b>18</b>	<b>104,396</b>	<b>44,452</b>
<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/>			
<b>Cash and cash equivalents at the end of the year</b>		<b>201,042</b>	<b>98,258</b>
		<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
<b>Total</b>	<b>544,541</b>	<b>-</b>	<b>544,541</b>	<b>444,076</b>	<b>25,000</b>	<b>469,076</b>

### 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
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>45,088</b>	<b>20,000</b>	<b>65,088</b>

### 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	-	-	-
	<b>8,742</b>	<b>-</b>	<b>8,742</b>	<b>904</b>	<b>-</b>	<b>904</b>

# 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
	<hr/>	<hr/>
	426,118	489,756
	<hr/>	<hr/>
Restricted expenditure	-	33,571
Unrestricted expenditure	426,118	456,185
	<hr/>	<hr/>
	426,118	489,756
	<hr/>	<hr/>

# 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
	<hr/>	<hr/>	<hr/>
	11,052	2,750	13,802
	<hr/>	<hr/>	<hr/>

### Comparative year

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

## 8 Net income for the year

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

**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 £
<b>Cost</b>				
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/>
<b>Depreciation</b>				
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/>
<b>Net book value</b>				
At 31 December 2022	121,675	13,753	17,727	153,155
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2021	122,906	18,689	29,224	170,819
	<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

	Balance at 1 January 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 December 2021 £
<i>The Balcombe</i>					
<i>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

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

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers £	As at 31 December 2022 £
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

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
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	227,454	489,164	(457,089)	1,083	260,612
	<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 2022 £</i>
Tangible fixed assets	-	153,155	-	153,155
Net current assets/(liabilities)	252,399	-	-	252,399
	<hr/>	<hr/>	<hr/>	<hr/>
Total	252,399	153,155	-	405,554
	<hr/>	<hr/>	<hr/>	<hr/>

### 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
	<hr/>	<hr/>	<hr/>	<hr/>
Total	89,793	170,819	35,261	295,873
	<hr/>	<hr/>	<hr/>	<hr/>

# 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 £
<b>Net income/(expenditure) for the period</b>	109,681	43,504
<b>Adjustments for:</b>		
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/>
<b>Net cash provided by/(used in) operating activities</b>	<hr/> <hr/> 104,396	<hr/> <hr/> 44,452