

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

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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.

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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.

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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.

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- **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>

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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

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- 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,

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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

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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.

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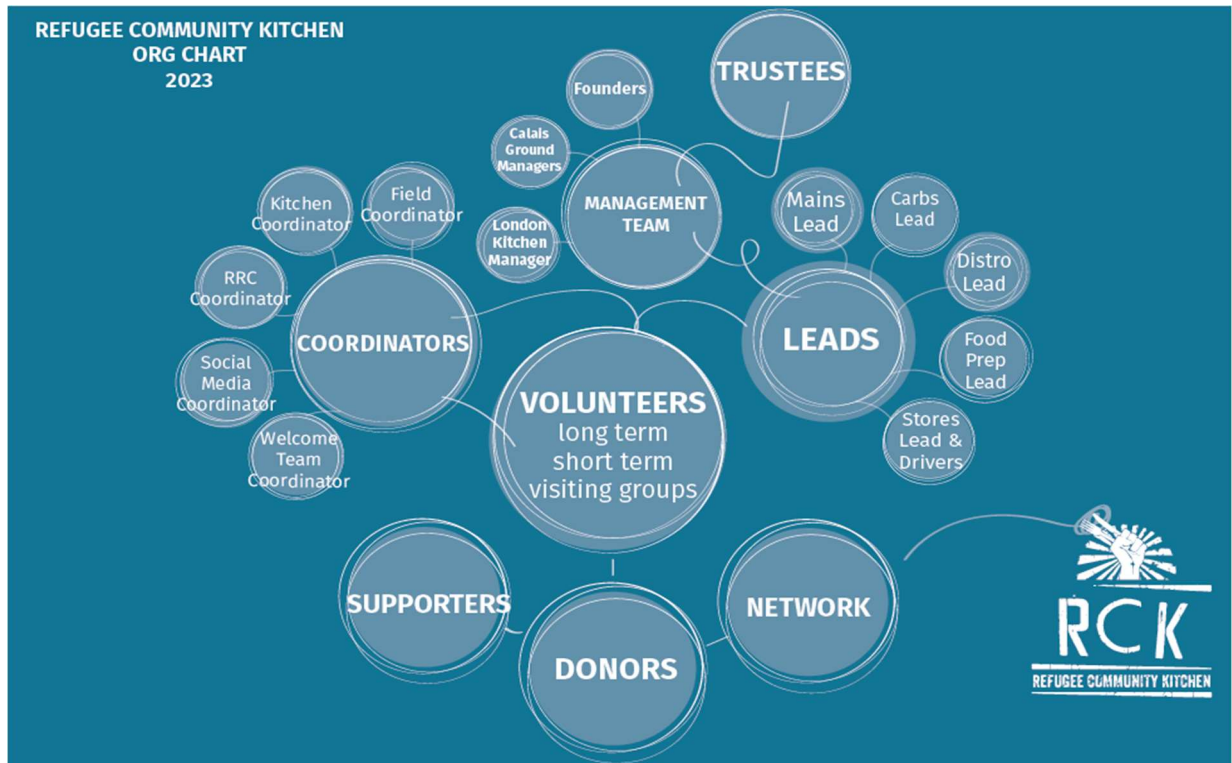
- Organisational Structure/ Management

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.

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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
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
Total current assets		161,317	259,972
Liabilities			
Creditors: amounts falling due in less than one year	14	(10,457)	(7,573)
Net current assets		150,860	252,399
Total assets less current liabilities		302,435	405,554
Net assets		302,435	405,554
The funds of the charity:			
Restricted income funds	15	-	-
Unrestricted income funds	16	302,435	405,554
Total charity funds		302,435	405,554

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
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Cash and cash equivalents at the end of the year		119,312	201,042
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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
	<hr/>	<hr/>
	554,000	426,118
	<hr/>	<hr/>
Restricted expenditure	11,250	-
Unrestricted expenditure	542,750	426,118
	<hr/>	<hr/>
	554,000	426,118
	<hr/>	<hr/>

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/>

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/>

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/>

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
	<hr/>	<hr/>
	184,825	124,987
	<hr/>	<hr/>

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.

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/>
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/>
Net book value				
At 31 December 2023	120,444	20,302	10,829	151,575
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2022	121,675	13,753	17,727	153,155
	<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

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 December 2022 £
<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)	-

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