

# Refugee Community Kitchen

Report and financial statements

For the year period ending 31 December 2024

# Refugee Community Kitchen

## Reference and administration information

**Charity number** 1186729

### **Registered office and operational address**

20 Carnegie House  
New End  
London  
NW3 1JE

### **Trustees**

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

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

### **Key management personnel**

Stephanos Stavrinides  
Paula Gallardo  
Sam Jones  
Jane E Macintyre

### **Bankers**

HSBC Bank Plc  
1 Centenary Square  
Birmingham  
B1 1HQ

### **Independent examiner**

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

# Refugee Community Kitchen

## Trustees Report for the year ended 31 December 2024

### Preamble

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

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

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

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

### Overview and Objectives of Refugee Community Kitchen

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

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

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

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

### Summary of 2024

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

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

# Refugee Community Kitchen

## Trustees Report for the year ended 31 December 2024

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

### Volunteers

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

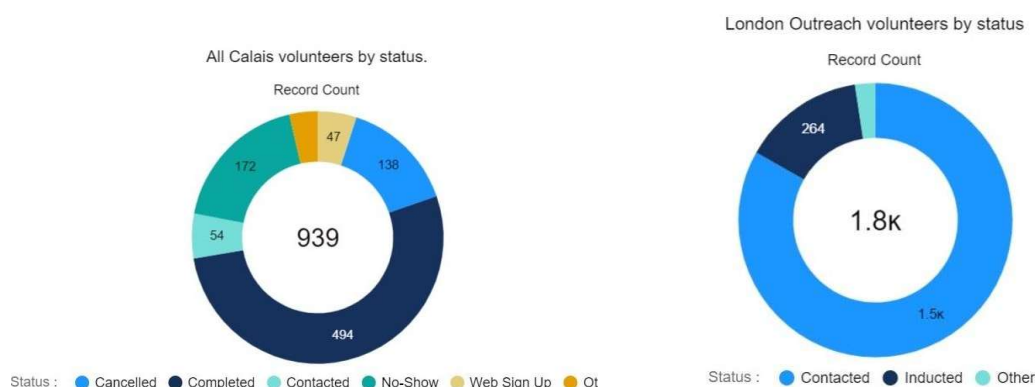
By engaging hundreds of volunteers there has been a significant financial saving of approximately £600k per year on staffing costs (based on national minimum wage). Without their commitment and enthusiasm, the charity would simply not function as a responsive volunteer-led organization and have to move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

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

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

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

Please see below the 2024 volunteer registrations and onboardings.



### Principal Risks

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

## Refugee Community Kitchen

### Trustees Report for the year ended 31 December 2024

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

## Refugee Community Kitchen

### Trustees Report for the year ended 31 December 2024

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

# **Refugee Community Kitchen**

## **Trustees Report for the year ended 31 December 2024**

### **Key objectives**

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

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

### **Highlight of achievements**

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

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

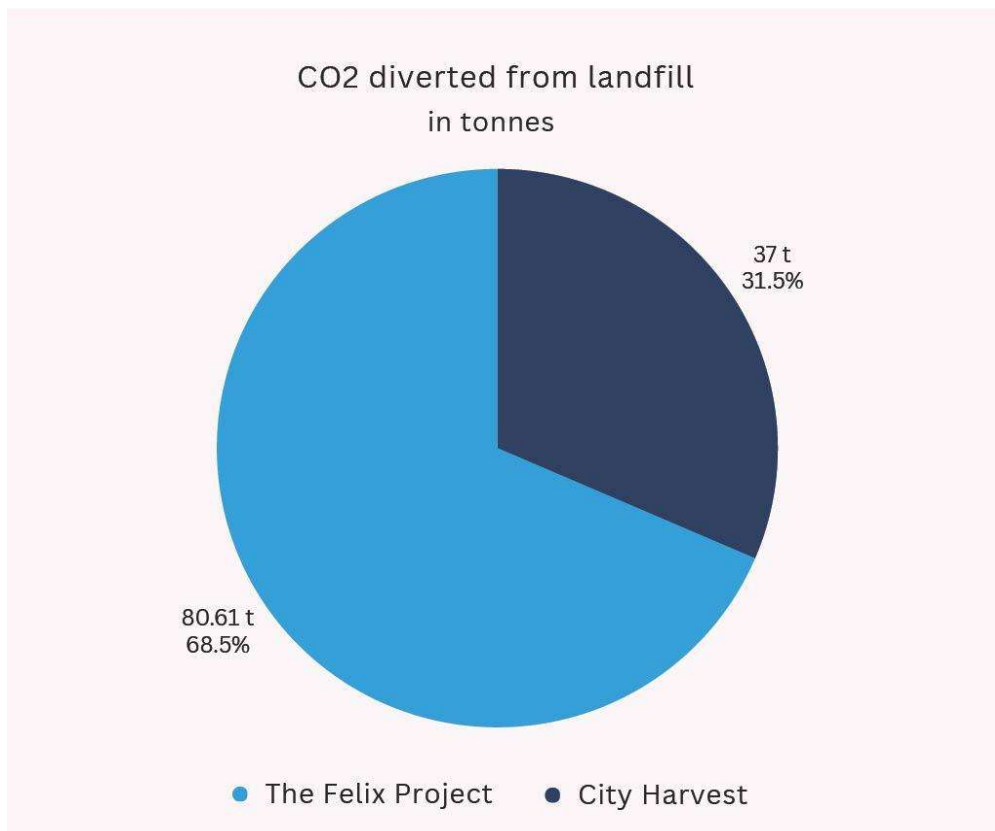
### **Other achievements to note**

#### **General**

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

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

- Added a new trustee to join the board of five trustees. As she has been involved with Refugee Community Kitchen since 2016 as a volunteer and fundraising coordinator, she brings with her years of being a supporter and now her expertise as an immigration and civil rights lawyer.
- Restructured our logistics procedure to be in keeping with leaving the EU and restriction of movement of goods and people between the UK and Europe.
- Expanded the London hub in order to hold donations for London and France.
- Reviewed anti-racist and solidarity challenges throughout the project.
- Strengthened our partnerships and logistics in order to receive and move donations of food packaging and rice.
- Fostered a greater cross-border experience for volunteers between the UK and France.
- We are proud of our commitment to increasing RCK's impact on saving surplus food from landfill.. In 2024 we received £63,000 worth of surplus food saving 117 tons from landfill, equalling 28,994 kg of CO<sub>2</sub>.





## **Refugee Community Kitchen**

### **Trustees Report for the year ended 31 December 2024**

#### Northern France Project

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

#### London Project

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

## **Refugee Community Kitchen**

### **Trustees Report for the year ended 31 December 2024**

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

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

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

#### **Charity activities and performance**

##### **Fundraising**

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

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

## **Refugee Community Kitchen**

### **Trustees Report for the year ended 31 December 2024**

We also:

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

#### **Volunteers**

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

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

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

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

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

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

#### **Organisational Structure/ Management**

During 2024 the adjustments we continued and implemented are:

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

## Refugee Community Kitchen

### Trustees Report for the year ended 31 December 2024

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

#### Financial Review

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

Total unrestricted reserves: £302,044

Designated fund: £134,117

**Free reserves: £167,927**

**Restricted reserves: £10,000**

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

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

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

Fundraising: £30,332

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

#### Reserves Policy

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

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

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

#### Plan for the Future

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

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

## **Refugee Community Kitchen**

### **Trustees Report for the year ended 31 December 2024**

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

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

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

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

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

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

#### **Structure, Governance and Management**

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

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

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

The Management Committee is made up of:

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

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

# Refugee Community Kitchen

## Trustees Report for the year ended 31 December 2024

### Related Parties

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

### Remuneration Policy for Key Management Personnel

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

### Statement of Responsibilities of the Trustees

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

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

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

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

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

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

20 / 08 / 2025

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



Trustee

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

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

**Respective responsibilities of trustees and examiner**

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

It is my responsibility to:

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

**Basis of independent examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Other matters**

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

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

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*P Morrello*

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

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

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

	Note	2024	2023
		£	£
<b>Fixed assets</b>			
Tangible assets	12	134,117	151,575
<b>Total fixed assets</b>		<b>134,117</b>	<b>151,575</b>
<b>Current assets</b>			
Stock		28,930	27,473
Debtors	13	26,484	14,532
Cash at bank and in hand		182,989	119,312
<b>Total current assets</b>		<b>238,403</b>	<b>161,317</b>
<b>Liabilities</b>			
Creditors: amounts falling due in less than one year	14	(60,476)	(10,457)
<b>Net current assets</b>		<b>177,927</b>	<b>150,860</b>
<b>Total assets less current liabilities</b>		<b>312,044</b>	<b>302,435</b>
<b>Net assets</b>		<b>312,044</b>	<b>302,435</b>
<b>The funds of the charity:</b>			
Restricted income funds	15	10,000	-
Unrestricted income funds	16	302,044	302,435
<b>Total charity funds</b>		<b>312,044</b>	<b>302,435</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 18 to 29 form part of these accounts.

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



Anna Grady (trustee)

# Refugee Community Kitchen

## Statement of Cash Flows for the year ending 31 December 2024

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

### **b Judgments and estimates**

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

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

### **c Preparation of the accounts on a going concern basis**

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

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

**d Income**

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

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

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

**e Interest receivable**

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

**f Expenditure and irrecoverable VAT**

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

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

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

**g Operating leases**

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

**h Tangible fixed assets**

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

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

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

**i Stock**

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

**j Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**k Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**l Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**m Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**n Pensions**

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

**2 Legal status of the charity**

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

# Refugee Community Kitchen

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

### 3 Income from donations and legacies

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

### 4 Income from charitable activities

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

### 5 Cost of raising funds

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

# Refugee Community Kitchen

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

## 6 Analysis of expenditure on charitable activities

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

# Refugee Community Kitchen

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

## 7 Analysis of governance and support costs

### Current year

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

### Comparative year

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

## 8 Net income for the year

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



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

**9 Staff costs**

Staff costs during the year were as follows:

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

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

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

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

**10 Trustee remuneration and expenses, and related party transactions**

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

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

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

# Refugee Community Kitchen

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

### 11 Corporation tax

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

### 12 Fixed assets: tangible assets

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

# Refugee Community Kitchen

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

### 13 Debtors

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

### 14 Creditors: amounts falling due within one year

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

### 15 Analysis of movements in restricted funds

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

# Refugee Community Kitchen

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

### Comparative period

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

<b>Name of restricted fund</b>	<b>Description, nature and purposes of the fund</b>
The Balcombe Charitable Trust	To support the work of the charity in the UK and Northern France.
The Prism - Gift Fund	To support the work of the charity in England and Wales.

### 16 Analysis of movement in unrestricted funds

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

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

# Refugee Community Kitchen

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

### Comparative period

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

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

### 17 Analysis of net assets between funds

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

### Comparative period

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

# Refugee Community Kitchen

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

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

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