

Charity registration number: 1190451

Sherborne Community Kitchen CIO

Annual Report and Financial Statements

for the Year Ended 31 July 2024

Sherborne Community Kitchen CIO

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Sherborne Community Kitchen CIO

Reference and Administrative Details

Trustees	Ms K N Mullen
	Mr A F Williams
	Mr J Donnelly
Charity Registration Number	1190451
Accountants	Lanham & Francis
	77a Cheap Street
	Sherborne
	Dorset
Principal Office	DT9 3BA
	Raleigh Hall
	Digby Road
	Sherborne
Independent Examiner	Dorset
	DT9 3NL
	Ian Dodds
	Lanham & Francis
	77a Cheap Street
	Sherborne
	Dorset
	DT9 3BA

Sherborne Community Kitchen CIO

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 July 2024.

Objectives and activities

Objects and aims

Sherborne Community Kitchen is a not-for-profit charity providing healthy, locally cooked meals to people in Sherborne and the surrounding areas.

The objects are to provide inexpensive lunches to elderly and vulnerable people living in Sherborne and the surrounding area, and to provide free beneficiary meals one day a week to people in need, who have been referred to us by Social Prescribers or Social Services.

With the easing of COVID restrictions we are now focusing on freshly cooked sit down meals every Thursday and Friday.

Objectives, strategies and activities

The main activity of the charity is the operation of the Sherborne Community Kitchen.

When Sherborne Community Kitchen reopened in September 2022, it was after we had feared we would have to close for good. In August 2022 we had a donation of £6,379 from the National Farmers Union, a bill of £900 was paid and we had a donation from the local Food Bank of £780. Given these figures we reopened, hoping we would be able to at least break even and not be faced with the threat of closure again.

The new chef's meals brought in custom and we were having approx 20 people per day, two days a week dining with us. This expanded over the year and we can now expect approximately 55 diners per week.

In November 2022 we took over ownership in trust of the property (the Raleigh Hall) we use for our meals. The hall had been used by the Senior Lunch Club and when we started to use the property in late 2020 we were offered the Hall and the remaining funds from the Senior Lunch Club. The transaction was finalised in November 2022 and we received just over £25,000 in funds. Since then the number of diners has increased and we are now financially stable.

In the period of the report the Sherborne Food Bank was paying for 10 of our free beneficiary meals per month, which gave us an extra £2,880 over the year. We also received donations from Blackmarsh Farm in Sherborne of £2,632, the Friends of Sherborne Preparatory School gave us £3,884 and John Lewis Group gave us £792.

From November 2022 our Hall hire was stable with mainly repeat bookings and produces a regular income.

Public benefit

Principally, we provide inexpensive good quality meals for elderly and vulnerable people in the Sherborne area, and free meals to those referred to us.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Use of volunteers

During the year we were very fortunate to have a team of volunteers, who were able to organise, pack and deliver meals. Our volunteer numbers have now reduced to 10, who set up the lunches, help in the kitchen and manage payments from customers.

Sherborne Community Kitchen CIO

Trustees' Report (continued)

Financial review

The surplus for the year amounted to £2,145 (2023 : £36,476). At the year end the total reserves were £42,984 (2023 : £40,839). All funds are unrestricted.

Policy on reserves

We would like to be in a position to build up reserves as we become more established. The intention is to hold at least six months' running costs as reserves, but at present this is not possible.

Going concern

As a result of the increased funding and meal provision, the charity is now on a sound footing, from which it will be able to continue for the foreseeable future.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Ms K N Mullen
	Mr A F Williams
	Mr J Donnelly

Structure, governance and management

Nature of governing document

Sherborne Community Kitchen CIO was founded as a Charitable Incorporated Company on 17 July 2020, and operates in accordance with its governing document dated 17 July 2020. The charity reference number is 1190451.

Recruitment and appointment of trustees

Trustees are appointed by a resolution passed at a properly convened meeting of the charity's trustees. In seeking individuals for appointment, the charity's trustees have regard to skills, knowledge and experience required for the effective administration of the charity.

Induction and training of trustees

Trustees are inducted by the Chair and given written copies of the Constitution and Trustee Responsibilities. Training is undertaken as appropriate to their existing skills and experience. All trustees receive safeguarding training and a copy of the Safeguarding Policy and Procedures.

Trustees are also required to sign a Trustee Eligibility Declaration.

Organisational structure

Day to day management is carried out by the chef, Debbie Sherwood, and manager, Pamela Peacocke. The trustees are in regular contact by email, telephone and socially with any matters of importance highlighted and discussed at Trustee meetings or dealt with via email / telephone.

Sherborne Community Kitchen CIO

Trustees' Report (continued)

Major risks and management of those risks

Liquidity risk

The charity relies on a constant flow of incoming funds through meal sales and donations. There is a risk that a fall in donations will affect the charity's ability to continue operations.

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity closely monitors bank transactions and balances.

Statement of Trustees' Responsibilities

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

The law applicable to charities 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 accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for 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, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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 charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 18 December 2025 and signed on its behalf by:

Ms K N Mullen
Trustee

Sherborne Community Kitchen CIO

Independent Examiner's Report to the trustees of Sherborne Community Kitchen CIO

I report to the trustees on my examination of the accounts of Sherborne Community Kitchen CIO for the year ended 31 July 2024.

Responsibilities and basis of report

As the charity trustees of Sherborne Community Kitchen CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Sherborne Community Kitchen CIO's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Sherborne Community Kitchen CIO as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Ian Dodds
Chartered Accountant

77a Cheap Street
Sherborne
Dorset
DT9 3BA

19 December 2025

Sherborne Community Kitchen CIO

Statement of Financial Activities for the Year Ended 31 July 2024

	Note	Unrestricted funds £	Total 2024 £	Total 2023 £
Income and Endowments from:				
Donations and legacies	2	10,968	10,968	48,584
Charitable activities	3	27,689	27,689	18,537
Total income		<u>38,657</u>	<u>38,657</u>	<u>67,121</u>
Expenditure on:				
Charitable activities	4	(36,156)	(36,156)	(30,170)
Other expenditure	5	(356)	(356)	(475)
Total expenditure		<u>(36,512)</u>	<u>(36,512)</u>	<u>(30,645)</u>
Net income		<u>2,145</u>	<u>2,145</u>	<u>36,476</u>
Net movement in funds		2,145	2,145	36,476
Reconciliation of funds				
Total funds brought forward		<u>40,839</u>	<u>40,839</u>	<u>4,363</u>
Total funds carried forward	17	<u><u>42,984</u></u>	<u><u>42,984</u></u>	<u><u>40,839</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 17.

Sherborne Community Kitchen CIO

(Registration number: 1190451)
Balance Sheet as at 31 July 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	12	1,069	1,425
Current assets			
Stocks	13	150	150
Debtors	14	565	-
Cash at bank and in hand	15	42,982	40,284
		43,697	40,434
Creditors: Amounts falling due within one year	16	(1,782)	(1,020)
Net current assets		41,915	39,414
Net assets		42,984	40,839
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		42,984	40,839
Total funds	17	42,984	40,839

The financial statements on pages 6 to 16 were approved by the trustees, and authorised for issue on 18 December 2025 and signed on their behalf by:

Mr A F Williams
Trustee

Sherborne Community Kitchen CIO

Notes to the Financial Statements for the Year Ended 31 July 2024

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Sherborne Community Kitchen CIO meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements are prepared in Sterling, which is the functional currency of the company. Monetary amounts in the financial statements are rounded to the nearest £1.

Going concern

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

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Donated services and facilities

Where services or facilities are donated, their value is included as a donation, where it can be calculated with reasonable accuracy, together with the corresponding value as an expense.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Sherborne Community Kitchen CIO

Notes to the Financial Statements for the Year Ended 31 July 2024 (continued)

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Plant and equipment	25% per annum, reducing balance basis

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO) method.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Sherborne Community Kitchen CIO

Notes to the Financial Statements for the Year Ended 31 July 2024 (continued)

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

2 Income from donations and legacies

	Unrestricted funds General £	Total 2024 £
Donations and legacies;		
Donations from individuals	9,948	9,948
Donated services and facilities	1,020	1,020
	<u>10,968</u>	<u>10,968</u>
	Unrestricted funds General £	Total 2023 £
Donations and legacies;		
Donations from companies, trusts and similar proceeds	25,117	25,117
Donations from individuals	23,467	23,467
	<u>48,584</u>	<u>48,584</u>

Sherborne Community Kitchen CIO

Notes to the Financial Statements for the Year Ended 31 July 2024 (continued)

3 Income from charitable activities

	Unrestricted funds General £	Total 2024 £
Meals	16,176	16,176
Hall hire	11,513	11,513
	<u>27,689</u>	<u>27,689</u>
	Unrestricted funds General £	Total 2023 £
Meals	10,046	10,046
Hall hire	8,491	8,491
	<u>18,537</u>	<u>18,537</u>

4 Expenditure on charitable activities

	Unrestricted funds General £	Total 2024 £
Meals	7,941	7,941
Staff costs	14,189	14,189
Allocated support costs (see below)	11,986	11,986
Governance costs	2,040	2,040
	<u>36,156</u>	<u>36,156</u>
	Unrestricted funds General £	Total 2023 £
Meals	11,035	11,035
Staff costs	8,030	8,030
Allocated support costs (see below)	7,034	7,034
Governance costs	4,071	4,071
	<u>30,170</u>	<u>30,170</u>

Sherborne Community Kitchen CIO

Notes to the Financial Statements for the Year Ended 31 July 2024 (continued)

Support costs

	Activity undertaken directly £	2024 £	2023 £
Rent and rates	732	732	441
Travelling	-	-	10
Insurance	745	745	551
Telephone	82	82	72
Bank charges	10	10	-
Printing, postage and stationery	21	21	189
Sundries	276	276	48
Light, heat and power	3,926	3,926	3,601
Repairs and maintenance	6,194	6,194	2,122
	<u>11,986</u>	<u>11,986</u>	<u>7,034</u>

5 Other expenditure

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Depreciation, amortisation and other similar costs	356	356	475
	<u>356</u>	<u>356</u>	<u>475</u>

6 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Independent examiner fees			
Examination of the financial statements	2,040	2,040	2,040
Legal fees	-	-	2,031
	<u>2,040</u>	<u>2,040</u>	<u>4,071</u>

Sherborne Community Kitchen CIO

Notes to the Financial Statements for the Year Ended 31 July 2024 (continued)

7 Net incoming/outgoing resources

Net incoming resources for the year include:

	2024 £	2023 £
Depreciation of fixed assets	356	475

8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

9 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	14,177	8,030
Other staff costs	12	-
	14,189	8,030

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024 No	2023 No
General administrators	1	1
Kitchen staff	2	1
	3	2

No employee received emoluments of more than £60,000 during the year

10 Independent examiner's remuneration

	2024 £	2023 £
Examination of the financial statements	2,040	2,040

11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Sherborne Community Kitchen CIO

Notes to the Financial Statements for the Year Ended 31 July 2024 (continued)

12 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 August 2023	2,747	2,747
At 31 July 2024	2,747	2,747
Depreciation		
At 1 August 2023	1,322	1,322
Charge for the year	356	356
At 31 July 2024	1,678	1,678
Net book value		
At 31 July 2024	1,069	1,069
At 31 July 2023	1,425	1,425

13 Stock

	2024 £	2023 £
Stocks	150	150

14 Debtors

	2024 £
Prepayments	565

15 Cash and cash equivalents

	2024 £	2023 £
Cash at bank	42,982	40,284

16 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	204	-
Other creditors	558	-
Accruals	1,020	1,020
	1,782	1,020

Sherborne Community Kitchen CIO

Notes to the Financial Statements for the Year Ended 31 July 2024 (continued)

17 Funds

	Balance at 1 August 2023 £	Incoming resources £	Resources expended £	Balance at 31 July 2024 £
Unrestricted funds				
General	40,839	38,657	(36,512)	42,984

	Balance at 1 August 2022 £	Incoming resources £	Resources expended £	Balance at 31 July 2023 £
Unrestricted funds				
General	4,363	67,121	(30,645)	40,839

18 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 July 2024 £
Tangible fixed assets	1,069	1,069
Current assets	43,697	43,697
Current liabilities	(1,782)	(1,782)
Total net assets	42,984	42,984
	Unrestricted funds General £	Total funds at 31 July 2023 £
Tangible fixed assets	1,425	1,425
Current assets	40,434	40,434
Current liabilities	(1,020)	(1,020)
Total net assets	40,839	40,839

Sherborne Community Kitchen CIO

Notes to the Financial Statements for the Year Ended 31 July 2024 (continued)

19 Analysis of net funds

	At 1 August 2023 £	Financing cash flows £	At 31 July 2024 £
Cash at bank and in hand	<u>40,284</u>	<u>2,698</u>	<u>42,982</u>
Net funds	<u><u>40,284</u></u>	<u><u>2,698</u></u>	<u><u>42,982</u></u>
	At 1 August 2022 £	Financing cash flows £	At 31 July 2023 £
Cash at bank and in hand	<u>2,463</u>	<u>37,821</u>	<u>40,284</u>
Net funds	<u><u>2,463</u></u>	<u><u>37,821</u></u>	<u><u>40,284</u></u>