

Company Registration Number :- 11629094

The Charity Registration Number is :- 1192488

Soul Kitchen Limited

Report and Accounts

31 October 2022



Soul Kitchen Limited

Report and accounts for the year ended 31 October 2022

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Soul Kitchen Limited

Trustees' Annual Report for the year ended 31 October 2022

The Trustees present their Report and Accounts for the year ended 31 October 2022.

Reference and administrative details

The charity name.

The legal name of the charity is:- Soul Kitchen Limited.

The charity is also known by its operating name, Soul Kitchen.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1192488.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a Charitable Incorporated Organisation (CIO) in England & Wales. The governing document of the charity is the constitution of the CIO as approved by the Charity Commission in England & Wales (CCEW) .

The governing document is dated 23 November 2020

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

Soul Kitchen Limited

Trustees' Annual Report for the year ended 31 October 2022

The principal operating address, telephone number, email and web addresses of the charity are:-

Pentax House

South Hill Avenue, Harrow

Middlesex, HA2 0DU

Telephone 07717767805

Email Address info@soulkitchenuk.co.uk Web address www.soulkitchenuk.co.uk

The Trustees in office on the date the report was approved were:-

Syed Hasan

Dawood Iqbal

Iqra Meer

The following persons served as Trustees during the year ended 31 October 2022 :-

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

Soul Kitchen Limited

Trustees' Annual Report for the year ended 31 October 2022

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

Soul Kitchen was set up in 2017 with the aim of providing a freshly prepared free hot meal, in a friendly and welcoming environment, to those in need within the local community of Harrow in London. Increased demand coupled with the desire to reach more people led to a second Soul Kitchen opening in 2018 serving the community in Heston.

The main activities undertaken in relation to those purposes during the year.

We work with food banks, welcome support from local businesses and charities, and work solely for the community. Our initiative is entirely volunteer-led and we are always in need of donors to help keep our kitchen stocked. 100% of all donations received are spent on fresh food. The challenges of 2021 meant that we had to move away from a sit down three-course meal and have innovated our approach.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

Every Friday we serviced approximately 220+ hot meals alongside London's Community Kitchen. On Saturday we serviced approximately 220+ hot meals at Kenmore Park Children's Centre and on Sunday we serviced 150+ hot meals from The Salaam Centre in North Harrow. These three venues have been very kind in supporting us with the use of their facilities.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The main achievements and performance of the charity during the year.

Soul Kitchen have distributed just over 25000 meals from 4 locations in Harrow.

London Community kitchen – 5324 meals to 1917 families.

Harrow Central Mosques – 5375 meals plus other food items including fresh fruit & vegetables, fresh bread and other tinned food items to approx. 2067 families.

Kenmore Park Children's Centre – 6090 meals fresh fruit, vegetables and bread along with other Pantry items to approximately 1,500 families.

Salaam Centre – 8272 meals fresh fruit, vegetables and bread along with other Pantry items to approximately 1720 families.

The difference the charity's performance during the year has made to the beneficiaries of the charity.

Soul Kitchen has been supporting the community of Harrow since 2017, providing a safe and friendly environment for those from disadvantaged backgrounds to come and have a free hot meal. Alongside the companionship factor for lonely individuals and a freshly cooked three course meal, we also signpost members of the community to other services.

Soul Kitchen Limited

Trustees' Annual Report for the year ended 31 October 2022

Financial review

The charity's financial position at the end of the year ended 31 October 2022

The financial position of the charity at 31 October 2022 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2022	2021
	£	£
Net income	(22)	263
Called up share capital	100	100
Unrestricted Revenue Funds available for the general purposes of the charity	14	36
Total Funds	114	136

Financial review of the position at the reporting date, 31 October 2022 .

All funding to Soul Kitchen is by way of public or community donations and grants. The charity had donations of £31,903 (2021 £18,503). Covid-19 and the various lockdowns have restricted activities however we expect activities to increase if restrictions reduced or removed.

Policies on reserves.

The trustees have reviewed the reserves policy and will look to attain them at a level to maintain weekly activities.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Details of The Independent Examiner

Alpha UK Ltd
Accountants
Pentax House
South Hill Avenue
Harrow
Middlesex
HA2 0DU

Soul Kitchen Limited

Trustees' Annual Report for the year ended 31 October 2022

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under 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 also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 10 July 2023.



SYED HASAN
Trustee

Soul Kitchen Limited

Report of the Independent Accountant to the Trustees of the charity on the accounts for the year ended 31 October 2022

We report on the financial statements of Soul Kitchen Limited for the year ended 31 October 2022, as set out on pages 7 to 22, which comprise the Statement of Financial Activities, the Income and Expenditure Account, the Balance Sheet and the related notes to the financial statements, including a summary of significant accounting policies. In our opinion, the accompanying financial statements of the charity are prepared, in all material respects, in accordance with charity law applicable within the jurisdiction of England & Wales and the accounts have been prepared in accordance with FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW), effective January 2016, under the historical cost convention, and in accordance with the accounting policies set out on page 13, which framework constitutes the applicable United Kingdom Generally Accepted Accounting Practice.

Respective responsibilities of the directors and the accountant

As described on page 3, you, the charity's Trustees are responsible for the preparation of the accounts.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. The Trustees also consider the charity to be exempt from the requirement to be subject to Independent Examination.

Our responsibility is to prepare accounts upon the basis of the information supplied to us, without conducting any formal scrutiny.

No statement of opinion

We have not carried out any audit procedures and have relied upon information supplied to us by the Trustees, and the information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently we do not express an audit or other assurance opinion on the view given by the accounts.

Signed:-



Alpha UK Ltd - Independent Accountant

Accountants
Pentax House
South Hill Avenue
Harrow
Middlesex
HA2 0DU

This report was signed on 10 July 2023

Soul Kitchen Limited - Statement of Financial Activities for the year ended 31 October 2022

Statement of Financial Activities for the year ended 31 October 2022

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2022 £	2022 £	2022 £	2021 £
Income & Endowments from:					
Donations & Legacies	A1	31,903	-	31,903	18,504
Expenditure on:					
Raising funds	B1	31,925	-	31,925	18,241
Total expenditure	B	31,925	-	31,925	18,241
Net income for the year		(22)	-	(22)	263
Net income after transfers	A-B-C	(22)	-	(22)	263
Net movement in funds		(22)	-	(22)	263
Reconciliation of funds:- E					
Total funds brought forward		136	-	136	(127)
Total funds carried forward		114	-	114	136

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

The notes attached on pages 13 to 22 form an integral part of these accounts.

Soul Kitchen Limited - Statement of Financial Activities for the year ended 31 October 2022

Soul Kitchen Limited - Statement of Financial Activities for the year ended 31 October 2022

Soul Kitchen Limited - Statement of Financial Activities for the year ended 31 October 2022

Soul Kitchen Limited - Resources applied in the year ended 31 October 2022 towards fixed assets for Charity use:-

	2022 £	2021 £
Funds generated in the year as detailed in the SOFA	(22)	263
Net resources available to fund charitable activities	(22)	263

Movements in revenue and capital funds for the year ended 31 October 2022

Revenue accumulated funds

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last year Total Funds 2021 £
Accumulated funds brought forward	36	-	36	(227)
Recognised gains and losses before transfers	(22)	-	(22)	263
	14	-	14	36
Closing revenue funds	14	-	14	36

Designated revenue funds included within the unrestricted funds above

	Total Funds 2022 £	Last year Total Funds 2021 £
At 1 November	-	-
At 31 October	-	-

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Fixed asset funds

	Designated Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last year Total Funds 2021 £
At 1 November	-	-	-	-
At 31 October	-	-	-	-

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Summary of funds

	Unrestricted and Designated funds 2022	Restricted Funds 2022	Total Funds 2022	Last Year Total Funds 2021
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Soul Kitchen Limited - Statement of Financial Activities for the year ended 31 October 2022

	£	£	£	£
Share capital and share premium	100	-	100	100
Revenue accumulated funds	14	-	14	36
Total funds	<u>114</u>	<u>-</u>	<u>114</u>	<u>136</u>

Soul Kitchen Limited - Statement of Financial Activities for the year ended 31 October 2022

Soul Kitchen Limited Income and Expenditure Account for the year ended 31 October 2022 as required by the Companies Act 2006

	2022 £	2021 £
<i>Income</i>		
Income from operations	31,903	18,504
Investment income		
Gross income in the year before exceptional items	31,903	18,504
Gross income in the year including exceptional items	31,903	18,504
<i>Expenditure</i>		
Fundraising costs	31,925	18,241
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	31,925	18,241
Net income before tax in the financial year	(22)	263
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	(22)	263
Retained surplus for the financial year	(22)	263

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 13 to 22 form an integral part of these accounts.

Soul Kitchen Limited - Balance Sheet as at 31 October 2022

	SORP		2022	2021
	Note	Ref	£	£
Current assets		B		
Cash at bank and in hand		B4	4,002	3,774
Creditors: amounts falling due within one year	8	C1	<u>(3,888)</u>	<u>(3,638)</u>
Net current assets			114	136
The total net assets of the charity			<u>114</u>	<u>136</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds

-

Unrestricted Funds

Called up share capital	9		100	100
Unrestricted Revenue Funds	12	D3	14	36
			114	136
Designated Funds				
Total charity funds			<u>114</u>	<u>136</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.



SYED HASAN

Trustee

Approved by the board of trustees on 10 July 2023

The notes attached on pages 13 to 22 form an integral part of these accounts.

Soul Kitchen Limited

Notes to the Accounts for the year ended 31 October 2022

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Going Concern

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods to 31 October 2023, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Risks and future assumptions

The charity is a public benefit entity.

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity. However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note5.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Fund Accounting

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

There are no designated funds.

There are no restricted funds.

There are no endowment funds.

Soul Kitchen Limited

Notes to the Accounts for the year ended 31 October 2022

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 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 on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There are no significant implications of such matters.

5 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

6 Defined benefit pension scheme

The charity does not operate a defined benefit pension scheme.

7 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

8 Creditors: amounts falling due within one year	2022	2021
	£	£
Other creditors	3,888	3,638

9 Share capital

	Nominal value	2022 Number	2022 £	2021 £
Allotted, called up and fully paid:				
Ordinary shares	£1 each	-	100	100
			<u>100</u>	<u>100</u>

Soul Kitchen Limited

Notes to the Accounts for the year ended 31 October 2022

10 Income and Expenditure account summary

	2022 £	2021 £
At 1 November 2021	36	(227)
Surplus after tax for the year	(22)	263
At 31 October 2022	<u>14</u>	<u>36</u>

11 Particulars of how particular funds are represented by assets and liabilities

At 31 October 2022	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Current Assets	4,002	-	-	4,002
Current Liabilities	(3,888)	-	-	(3,888)
	<u>114</u>	<u>-</u>	<u>-</u>	<u>114</u>
At 1 November 2021	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Current Assets	3,774	-	-	3,774
Current Liabilities	(3,638)	-	-	(3,638)
	<u>136</u>	<u>-</u>	<u>-</u>	<u>136</u>

12 Change in total funds over the year as shown in Note 11 , analysed by individual funds

	Funds brought forward from 2021	Movement in funds in 2022	Transfers between funds in 2022	Funds carried forward to 2023
	£	See Note 13 £	See Note 0 £	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	136	(22)	-	114
Total unrestricted and designated funds	<u>136</u>	<u>(22)</u>	<u>-</u>	<u>114</u>
Total charity funds	<u>136</u>	<u>(22)</u>	<u>-</u>	<u>114</u>

Soul Kitchen Limited

Notes to the Accounts for the year ended 31 October 2022

13 Analysis of movements in funds over the year as shown in Note 12

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2022	2022	2022	2022
	£	£	£	£
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	31,903	(31,925)	-	(22)
	31,903	(31,925)	-	(22)

Soul Kitchen Limited

Detailed analysis of income and expenditure for the year ended 31 October 2022 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

14 Donations, Grants and Legacies

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2022	2022	2022	2021
	£	£	£	£
Donations and gifts from individuals				
Public Donations	31,903	-	31,903	18,504
Total donations and gifts from individuals	31,903	-	31,903	18,504
Total Donations, Grants and Legacies				
Total Donations, Grants and Legacies A1	31,903	-	31,903	18,504

15 Support costs for charitable activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2022	2022	2022	2021
	£	£	£	£
Current Year				
Administrative overheads				
Information and publications	443	-	443	-
Software licences and expenses	10	-	10	-
Liability and contents insurance	281	-	281	-
Professional fees paid to advisors other than the auditor or examiner				
Accountancy fees other than examination or audit fees	250	-	250	250
Financial costs				
Bank charges	95	-	95	70
Support costs before reallocation	1,079	-	1,079	320
Less support costs reallocated to specific activities				
To costs of raising funds	(1,079)	-	(1,079)	(320)
The basis of allocation of costs between activities is described under accounting policies				(320)
				-

Soul Kitchen Limited

Detailed analysis of income and expenditure for the year ended 31 October 2022 as required by the SORP 2015

16 Expenditure on raising funds and costs of investment management

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2022	2022	2022	2021
	£	£	£	£
Cost of fundraising activities	30,846	-	30,846	17,921
Reallocated from support costs	1,079	-	1,079	320
Total fundraising costs	31,925	-	31,925	18,241

All the expenditure in the prior year was unrestricted.

Soul Kitchen Limited

Activity analysis of Income and expenditure for the for the year ended 31 October 2022

This analysis is classssified by activity and not by conventional nominal descriptions.

17 Analysis of income by activity

	SOFA ref	2022 £	2021 -
Activity			
Summary of Total Income, including the items above			
Donations & Legacies	A1	31,903	18,504
Categories of income			
Income from exchange transactions		31,903	18,504

18 Analysis of charitable expenditure by activity

Activity

Summary of charitable costs by activity

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2022 £	2022 £	2022 £	2022 £	2021 £
B4. Administrative overheads				734	
B5. Professional Fees				250	250
B6. Financial costs				95	70
Total charitable expenditure	-	-	-	1,079	320

The basis of allocation of costs between activities is described under accounting policies

19 Analysis of non charitable expenditure by activity

Activity

Fundraising activities

	Fundraising activities 2022 £	Fundraising activities 2021 £
Direct fundraising costs	30,846	17,921
Indirect fundraising costs:-	-	-
Total non charitable expenditure	2022 0	2021 £
Total costs of Fundraising activities	30,846	17,921
Total non charitable expenditure	30,846	17,921