

IDIA'S COMMUNITY KITCHEN

A CHARITABLE INCORPORATED ORGANISATION (CIO)
TRUSTEES' REPORT
AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30 JUNE 2025

IDIA'S COMMUNITY KITCHEN

CONTENTS

FOR THE YEAR ENDED 30 JUNE 2025

Legal and Administrative Information	1
Trustees' Report	2
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7

IDIA'S COMMUNITY KITCHEN

LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 30 JUNE 2025

Trustees

Omotayo Agbaje
Julio Jose Gallego Diaz
Uzuazo Felix Oziwo
Aina Bosede Ewalohiwa Omo-Bare
Rosa Carmina Recinos Maldonado

Charity Number

1194336

Registered Office

9 MANDEVILLE STREET
LONDON
E5 0DH

Independent Examiner

Kinta Services Ltd
61
Bridge Street
Kington
HR5 3DJ

IDIA'S COMMUNITY KITCHEN

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 JUNE 2025

The trustees present their annual report and financial statements for the year ended 30 June 2025.

Introduction

The Trustees of Idia's Community Kitchen are pleased to present this Annual Report for the year ending 30th June 2025, highlighting our continued efforts to address food insecurity, support vulnerable individuals and families, and strengthen community connections.

Governance

Idia's Community Kitchen, established in 2021, is a Charitable Incorporated Organisation (CIO) governed by its constitution dated 12 March 2021 and regulated by the Charity Commission (charity number 1194336).

The Board of Trustees is responsible for the strategic direction, governance, and compliance of the charity. During the year, the Board included:

- Julio Jose Gallego Diaz (Chair, appointed 21 August 2024)
- Omotayo Paul Agbaje
- Rosa Carmina Recinos Maldonado
- Aina Bosede Ewalohiwa Omo-Bare
- Uzuazo Felix Oziwo (appointed 9 July 2025)

New trustees are appointed in accordance with the charity's constitution through community networks, recommendations, and formal approval by the Board. All new trustees receive an induction covering governance documents, policies, and Charity Commission guidance.

The Board meets regularly to oversee strategy, finances, and risk, while day-to-day operations are carried out by volunteers under trustee supervision. No trustees received remuneration or expenses during the year, and there were no related party transactions.

Objectives and Activities

The objects of the CIO are the relief of financial hardship amongst people in Hackney and surrounding areas or elsewhere in the United Kingdom, in such ways as the trustees think fit, in particular but not exclusively by:

- providing hot meals, emergency food, essential toiletries, and household items to individuals and families in need and/or for distribution by charities or organisations working to relieve poverty;
- providing support, signposting, and access to relevant advisory services.

To achieve these objectives, the charity aims to:

- Provide regular hot meals and emergency food support
- Distribute essential household items and toiletries
- Collaborate with local organisations to address poverty
- Offer guidance and signposting to support services

Main activities during the year included:

- Providing free hot meals at regular serving points in Hackney
- Distributing emergency food parcels and essential items
- Using surplus and donated food to reduce waste
- Running community food sessions and outreach activities
- Offering informal advice and connections to services such as housing, benefits, and wellbeing support

The trustees confirm that they have had regard to the Charity Commission guidance on public benefit.

Achievements

This year, we achieved:

1. Continued provision of free hot meals at regular locations, ensuring reliable access to nutritious food for people experiencing financial hardship
2. Distribution of emergency food parcels, toiletries, and essential household items to individuals and families in crisis

3. Creation of a welcoming community environment, reducing isolation and supporting wellbeing through social interaction and signposting
4. Significant volunteer contribution supporting meal preparation, distribution, and operations

Impact

Our work ensured beneficiaries had consistent access to food, reducing hunger and preventing individuals and families from skipping meals. This also helped relieve financial pressure, allowing limited income to be used for essential expenses such as rent, bills, and transport.

By providing services in a supportive community setting, we helped reduce social isolation and improve wellbeing. Informal engagement and signposting enabled beneficiaries to access wider services, improving their long-term stability and quality of life.

Financial Overview

For the year ended 30th June 2025, we reported:

Total income: £26,950 (2024: £64,909)

Total expenditure: £27,466 (2024: £49,476)

Net movement in funds: -£516 (2024: £15,433)

Funds carried forward: £26,780 (2024: £27,296)

The trustees have assessed the charity's financial position and are satisfied that it remains a going concern, with no material uncertainties affecting its ability to continue operating.

Reserves Policy

The charity maintains reserves to ensure continuity of services and manage financial risks. The trustees are reviewing and developing a formal reserves policy, including target reserve levels and justification based on operational needs.

Principal Risks and Uncertainties

Key risks identified include:

1. Funding Uncertainty: Reliance on grants and donations may impact service delivery if funding decreases. Mitigation: Diversifying income streams, strengthening donor relationships, and monitoring cash flow.
2. Inadequate Premises: CapacityCurrent premises limit operational capacity and growth. Mitigation: Seeking larger, more suitable premises and exploring partnerships to support expansion.

Future Plans

Next year, we aim to:

1. Secure a larger and more accessible premises to meet growing demand
2. Strengthen financial sustainability through diversified funding and partnerships

Continue developing services and community outreach to better support beneficiaries

Acknowledgments

We thank our volunteers, donors, partners, and supporters for their continued commitment and contributions, which are vital to delivering our services.

Conclusion

Idia's Community Kitchen remains committed to alleviating food insecurity and supporting vulnerable communities. We look forward to building on our progress and expanding our impact in the coming year.

This report was approved by the trustees and signed on its behalf by:

Julio Jose Gallego Diaz
Trustee

Date : **13 March 2026**

IDIA'S COMMUNITY KITCHEN
INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 30 JUNE 2025

Trustees' Annual Report

I have reviewed the accounts for the year ending 30 June 2025, as set out on the following pages.

Respective Responsibilities of Trustees and Examiner

The trustees are responsible for the preparation of the financial statements. They consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Act") and have appointed me as independent examiner to undertake the review.

It is my responsibility to:

- examine the financial statements under section 145 of the Act;
- conduct the examination in accordance with the general Directions issued by the Charity Commission under section 145(5)(b) of the Act; and
- report on whether any matters have come to my attention that require disclosure

Basis of Independent Examiner's Review

My review has been conducted in accordance with the general Directions issued by the Charity Commission. This review involves a limited assurance engagement, including a review of the accounting records maintained by the charity, a comparison of these records with the financial statements, and consideration of any unusual items or disclosures. I have also sought explanations from the trustees regarding any such matters. This review does not constitute an audit, and I do not express an audit opinion. Accordingly, I do not provide any assurance that the financial statements are free from material misstatement.

Independent Examiner's Statement

Based on my review, I have not identified any matter that causes me to believe that:

- in any material respect, the charity has not kept adequate accounting records as required by section 130 of the Charities Act; or
- the financial statements do not accord with the accounting records or do not comply with the applicable accounting requirements of the Act.

Furthermore, I have not identified any issues that, in my opinion, should be drawn to the trustees' or readers' attention to ensure a proper understanding of the financial statements.

Name: **Tolu Oladele**
for and on behalf of **Kinta Services Ltd**

Date: **10 April 2026**

IDIA'S COMMUNITY KITCHEN

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 30 JUNE 2025

Recommended categories by activity	Notes	Unrestricted funds £	Restricted funds £	Total Funds 2025 £	Total Funds 2024 £
Income and endowments from:					
Donations and legacies	2	11,674	15,239	26,913	53,013
Charitable activities	3	-	-	-	1,480
Other trading activities	4	-	-	-	10,384
Investments	5	37	-	37	32
Total		11,711	15,239	26,950	64,909
Expenditure on:					
Raising funds	6	-	-	-	15,386
Charitable activities	7	10,947	14,980	25,926	32,325
Other	9	265	1,275	1,540	1,765
Total		11,212	16,255	27,466	49,476
Net income/(expenditure)		499	(1,016)	(516)	15,433
Net movement in funds		499	(1,016)	(516)	15,433
Reconciliation of funds:					
Total funds brought forward		4,859	22,437	27,296	11,863
Total funds carried forward		5,358	21,421	26,780	27,296

IDIA'S COMMUNITY KITCHEN

BALANCE SHEET

FOR THE YEAR ENDED 30 JUNE 2025

Recommended categories by activity	Notes	Unrestricted funds £	Restricted funds £	Total Funds 2025 £	Total Funds 2024 £
Fixed assets					
Tangible assets	10	1,389	5,573	6,962	8,501
Total fixed assets		1,389	5,573	6,962	8,501
Current assets					
Cash at bank and in hand	12	5,186	15,383	20,569	19,620
Total current assets		5,186	15,383	20,569	19,620
Creditors: amounts falling due within one year	13	750	-	750	825
Net current assets/(liabilities)		4,436	15,383	19,819	18,795
Total net assets		5,825	20,956	26,781	27,296
Funds of the Charity					
Unrestricted funds	14	5,358		5,358	4,859
Restricted funds	14		21,421	21,421	22,437
Endowment funds	14			-	-
Total funds		5,358	21,421	26,780	27,296

The financial statements were approved by the trustees on 13 March 2026 and signed on its behalf by:

Julio Jose Gallego Diaz
Trustee

Date : **13 March 2026**

IDIA'S COMMUNITY KITCHEN

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

1. Accounting Policies

The principal accounting policies adopted by the Charity, which is a public benefit entity, in the preparation of the accounts are as follows.

1.1 Basis of preparation

These accounts have been prepared under the historical cost convention, as modified by the inclusion of charitable properties and fixed asset investments and investment properties at valuation.

These accounts 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)" (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

These accounts are presented in pounds sterling and rounded to the nearest pound.

1.2 Going concern

The Trustees have prepared financial projections, taking into consideration the current economic conditions and have, at the time of approving these accounts, a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Income from donations or grants

Income from donations and grants is recognised when the charity is entitled to the funds, the receipt is probable and the amount can be measured reliably. For donations, this is usually on receipt. For grants, this is usually when a formal order is made in writing. If a donation or grant contains terms and conditions outside of the charity's control which must be met before the charity is entitled to the funds, or if the donor specifies that the funds must be used in future time periods, then the income is deferred.

1.4 Government grants

The charity has received government grants in the reporting period

1.5 Expenditure

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably.

Expenditure is allocated to the particular activity where the cost is directly attributable to that activity. The charity does not apportion support costs between activities as the trustees consider that costs can be directly identified to either charitable activities or raising funds.

1.6 Taxation

The organisation is a registered charity and has no liability to income tax or corporation tax on its charitable activities during the year.

Value added tax is accounted for on an accruals basis.

1.7 Fund accounting

Unrestricted funds are those funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

1.8 Tangible fixed assets

Tangible fixed assets, such as land and buildings, plant, vehicles and equipment, are held to provide an on-going economic benefit to a charity through their contribution, directly or indirectly, to the provision of goods or services by the charity.

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Name	Rate (%)	Year	Method
Commercial Vehicle	15%	2025	Straight line
Fixtures and Fittings	15%	2025	Straight line

1.9 Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

2. Income from Donations and Legacies

Analysis	Unrestricted funds	Restricted funds	Total funds 2025	Total funds 2024
	£	£	£	£
Donated Goods, facilities and services	-	-	-	722
Donation and gifts	11,674	-	11,674	10,786
General grants provided by Government/other charities	-	15,239	15,239	40,528
Other	-	-	-	977
Total	11,674	15,239	26,913	53,013

Restricted funds represent contributions received that are limited by donor stipulations for specific purposes. During 2025, IDIA's received a total of £15,239 in restricted funds, compared to £30,528 received in 2024.

	2025	2024
Description	£	£
Hackney Council	7,838	15,011
Co-operative Bank, Sucden Financial, London Community and Barbican Giving	-	15,517
Barbican Giving and Charity Shop	7,401	-
Total	15,239	30,528

3. Income from Charitable Activities

Analysis	Total funds 2024
	£
Sale of Good	1,480
Total	1,480

4. Income from Other Trading Activities

Analysis	Total funds 2024
	£
Events	10,384
Total	10,384

Income from other trading activities was £0 (2024: £10,384), relating to income from events.

5. Income from Investments

Analysis	Unrestricted funds	Total funds 2025	Total funds 2024
	£	£	£
Interest income	37	37	32
Total	37	37	32

6. Expenditure on Raising Funds

Analysis	Total funds 2024
	£
Staging fund raising events	349
Advertising, marketing, direct mail and publicity	1,032
Rent collection, property repairs and maintenance charges	14,005
Total	15,386
Support Costs	-
	15,386

7. Expenditure on Charitable Activities

Analysis	Unrestricted funds	Restricted funds	Total funds 2025	Total funds 2024
	£	£	£	£
Bank charges	55	-	55	95
Charity management & administration	-	-	-	11,835
Charity running cost	9,447	13,105	22,551	-
Cost of services	-	-	-	9,267
Employee costs	-	-	-	8,296
Donations	-	1,357	1,357	-
Advertising and marketing	687	-	687	-
Printing and stationery	8	-	8	209
Legal/professional fees	-	518	518	1,798
Total	10,197	14,980	25,176	31,500
Support Costs	750	-	750	825
	10,947	14,980	25,926	32,325

Expenditure on charitable activities of £25,176 (2024: £31,500) represents the costs incurred in delivering the charity's objectives, namely the relief of financial hardship through the provision of food, essential items, and community support services.

8. Support Costs

	Total funds 2025	Total funds 2024
	£	£
Analysis		
Support Costs		
Governance Costs		
Accountants fees	750	825
	750	825

9. Other Expenditure

Analysis	Unrestricted funds	Restricted funds	Total funds 2025	Total funds 2024
	£	£	£	£
Depreciation Charge for the Year - Commercial Vehicles	-	1,275	1,275	1,653
Depreciation Charge for the Year - Fixtures & Fittings	265	-	265	112
Total	265	1,275	1,540	1,765

10. Tangible Fixed Assets

	Commercial Vehicles	Fixtures & Fittings
	£	£
10.1 Cost or valuation		
At 01 July 2024	8,500	1,766
Additions	-	-
Disposals	-	-
Revaluations	-	-
Transfers	-	-
At 30 June 2025	8,500	1,766
10.2 Depreciation and impairments		
At 01 July 2024	1,653	112
Charge for the year	1,274	265
Disposals	-	-
Revaluations	-	-
Transfers	-	-
At 30 June 2025	2,927	377
10.3 Net book value		
At 01 July 2024	6,847	1,654
At 30 June 2025	5,573	1,389

11. Debtors: Amounts falling due within one year

12. Cash at bank and in hand

Analysis	Total funds 2025 £	Total funds 2024 £
Cash at bank and in hand	20,569	19,620
Total	20,569	19,620

13. Creditors: Amounts falling due within one year

Analysis of Creditors	Total funds 2025 £	Total funds 2024 £
Other creditors	750	825
Total	750	825

14. Charity funds

14.1 Details of material funds held and movements during the CURRENT reporting period

Fund names	Fund balances brought forward £	Income £	Expenditure £	Fund balances carried forward £
Unrestricted funds	4,859	11,711	11,211	5,359
Restricted funds	22,437	15,239	16,254	21,422
Total	27,296	26,950	27,465	26,781

14.2 Details of material funds held and movements during the PREVIOUS reporting period

Fund names	Fund balances brought forward £	Income £	Expenditure £	Fund balances carried forward £
Unrestricted funds	7,313	34,381	36,835	4,859
Restricted funds	4,550	30,528	12,641	22,437
Total	11,863	64,909	49,476	27,296

14.3 Designated funds

The trustees have not designated any unrestricted funds for specific purposes and therefore no designated funds were held at the year end.

15. Additional Disclosures

Contribution Made by Volunteers

Volunteers made an essential contribution to the work of Idia's throughout the year.

In accordance with the Charities SORP (FRS 102), the value of volunteer time has not been recognised in the financial statements.

Staff Costs and Related Disclosures

The charity had no employees during the year ended 30th June 2025. Accordingly, no wages, salaries, employer's National Insurance contributions, pension contributions or other employee benefits were incurred during the reporting period.

No redundancy or termination payments were made during the year.

No staff were employed through related parties during the reporting period.

The average number of employees during the year was nil.

As the charity had no employees, there were no employee benefits exceeding £60,000 in the year.