

# THE COMMUNITY KITCHEN (BRIGHTON / SUSSEX)

England & Wales · Charity number 1204183

## Details

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Other names	THE COMMUNITY KITCHEN
Status	Registered
Legal form	CIO
Registered	2023-08-01
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	Community Kitchen Community Base 113 Queens Road Brighton
Phone	01273234853
Email	<a href="mailto:communitykitchenbh@gmail.com">communitykitchenbh@gmail.com</a>
Website	<a href="https://thecommunitykitchen.org.uk/">https://thecommunitykitchen.org.uk/</a>

## Activities

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**Objects:** 1. TO ADVANCE THE EDUCATION OF THE PUBLIC IN THE SUBJECT OF FOOD.2. TO PROMOTE SOCIAL INCLUSION FOR THE PUBLIC BENEFIT BY PREVENTING PEOPLE FROM BECOMING SOCIALLY EXCLUDED, RELIEVING THE NEEDS OF THOSE PEOPLE WHO ARE SOCIALLY EXCLUDED AND ASSISTING THEM TO INTEGRATE INTO SOCIETY.FOR THE PURPOSE OF THIS CLAUSE 'SOCIALLY EXCLUDED' MEANS BEING EXCLUDED FROM SOCIETY, OR PART OF SOCIETY, AS A RESULT OF ONE OR MORE OF THE FOLLOWING FACTORS: UNEMPLOYMENT, FINANCIAL HARDSHIP, YOUTH OR OLD AGE, ILL HEALTH (PHYSICAL OR MENTAL), SUBSTANCE ABUSE OR DEPENDENCY INCLUDING ALCOHOL OR DRUGS; DISCRIMINATION ON THE GROUNDS OF SEX, RACE, DISABILITY, ETHNIC ORIGIN, RELIGION, BELIEF, CREED, SEXUAL ORIENTATION OR GENDER RE-ASSIGNMENT; POOR EDUCATIONAL OR SKILLS ATTAINMENT; RELATIONSHIP AND FAMILY BREAKDOWN; POOR HOUSING (THAT IS HOUSING THAT DOES NOT MEET BASIC STANDARDS); CRIME (EITHER AS A VICTIM OF CRIME OR AS AN OFFENDER REHABILITATING INTO SOCIETY).3. THE PREVENTION OR RELIEF OF POVERTY BY PROVIDING: GRANTS, ITEMS AND SERVICES TO INDIVIDUALS IN NEED AND/OR CHARITIES, OR OTHER ORGANISATIONS WORKING TO PREVENT OR RELIEVE POVERTY.4. TO DEVELOP THE CAPACITY AND SKILLS OF THE MEMBERS OF SOCIALLY AND ECONOMICALLY DISADVANTAGED COMMUNITIES IN SUCH A WAY THAT THEY ARE BETTER ABLE TO IDENTIFY, AND HELP MEET, THEIR NEEDS AND TO PARTICIPATE MORE FULLY IN SOCIETY.

**Activities:** Our activities include: - cookery activities which build practical skills, healthy eating and budgeting knowledge alongside confidence and social connections- community gardening groups where growing food connects people together and increases physical activity levels and fruit & veg intake- support and advice for people struggling to afford a healthy diet

## Classification

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- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, Disability, The Prevention Or Relief Of Poverty, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

## Geography

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- Brighton And Hove
- East Sussex
- West Sussex

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£37,156	£24,098	-	-
2024-03-31	£890	£3	-	-

## Trustees

Name	Role	Appointed
<b>Nicholas Deyes</b>	Chair	2023-08-01
ALAN LUGTON		2023-08-01
Joanna Ralling		2023-08-01
Meredith Chambers		2026-04-01
Victoria Williams		2023-08-01

**THE COMMUNITY KITCHEN (BRIGHTON / SUSSEX)**

England & Wales - Charity number 1204183

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# Accounts

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Company registration number: CE033117

Charity registration number: 1204183

# The Community Kitchen (Brighton / Sussex)

Annual Report and Financial Statements

for the Year Ended 31 March 2025

Hodson & Co  
Wiston House  
1 Wiston Avenue  
Worthing  
West Sussex  
BN14 7QL

## The Community Kitchen (Brighton / Sussex)

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## **The Community Kitchen (Brighton / Sussex)**

### **Reference and Administrative Details**

<b>Chairman</b>	N Deyes
<b>Trustees</b>	V Williams A Lugton J Ralling N Deyes
<b>Charity Registration Number</b>	1204183
<b>Company Registration Number</b>	CE033117
<b>Registered Office</b>	Community Kitchen Community Base 113 Queens Road Brighton BN1 3XG
<b>Independent Examiner</b>	Hodson & Co Wiston House 1 Wiston Avenue Worthing West Sussex BN14 7QL

## **The Community Kitchen (Brighton / Sussex)**

### **Trustees' Report**

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2025.

#### **Objectives and activities**

##### ***Objects and aims***

To advance the education of the public in the subject of food

To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society.

The prevention or relief of poverty by providing grants, items and services to individuals in need and/or charities, or other organisations working to prevent or relieve poverty.

To develop the capacity and skills of the members of socially and economically disadvantaged communities in such a way that they are better able to identify, and help meet, their needs and to participate more fully in society

##### ***Public benefit***

We run cookery classes and other food activities for local people in need - many sessions take place at the Community Kitchen cookery school in central Brighton. We also aim to run groups in nature & at community gardens, sharing the wellbeing & health benefits of these spaces. We particularly support people living with poor mental and/or physical health, and those living in poverty and isolation.

At cookery classes, we provide all food & equipment, use low-cost ingredients and simple equipment. Each class provides a healthy meal, and skills & recipes to use for the long-term - often benefiting the wider family as well. People attending are often lonely or isolated – we love to chat as we cook together and each session ends with a sociable shared meal round the table.

We know our activities help with practical changes like eating more fruit & veg, eating fewer takeaways/processed foods, alongside wider benefits, like feeling happier, more connected to others and less lonely.

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.

# The Community Kitchen (Brighton / Sussex)

## Trustees' Report

### Achievements and performance

In our first full year of operation, we worked with 90+ people - across 29 sessions with 165+ spaces filled. Including:

Community cookery classes at the Community Kitchen - topical lessons on batch cooking, low energy cooking, international cuisines and baking skills.

A range of sessions focused on using up leftovers and reducing waste, including work with volunteers to process surplus veg, dehydrate and store for future use in classes and groups. We developed a new, two-day cookery leaders' course for those who cook at local community food projects aimed at helping them reduce waste.

A pilot cookery & wellbeing session outdoors, based from 'The Clubhouse' on the Downs, with fantastic feedback. We invested grant funds in facilities at the Clubhouse (a community venue in need of insulation/ safe flooring) so we can host more cookery & wellbeing activities on site in future.

A 'participation panel' session with past participants where they gave their ideas for future activities and how we can support them best.

Our evaluations show how we are improving the lives of our beneficiaries:

- 68% feel more connected to other people
- 71% are more confident to follow a recipe
- 83% have tried new foods
- 40% have learned about other services & activities

In their own words, we hear how people feel we have helped:

- "Feeling empowered that I can cook on my own!"
- "I can't wait to make bread with my kids"
- "I will cook more from scratch... use recipes to eat healthier... and do another class at the Kitchen!"
- "Enjoyed everything - connecting, cooking, laughing."
- "Overcoming anxiety of meeting new people and being inspired."
- "Accessible and friendly environment... 100% recommend."
- "I love the chop & chat sessions - it's great to do something so mindful which is also saving food from going to waste. It makes me feel so wholesome."
- "I would never have thought you use the cauliflower leaves like this before - I would have almost definitely thrown them out before."
- "Love this course. Learnt so much and will definitely be cooking more food, less ready made meals and batch cooking too!"

As our work expands, we know these impacts will grow too - getting families cooking together, seeing people connecting with each other & joining new activities, volunteering and learning new skills.

Our participants are living with challenging personal circumstances which leave them at high risk of worsening physical & mental health and all the associated personal & societal costs. Our sociable, supportive activities can provide a bridge & a lifeline to help them build a more positive future.

### Financial review

Total incoming resources for the year were £37,156 (2024: £890) with expenditure of £24,098 (2024: £3). Overall, there was a surplus for the year of £13,058 (2024: £887). Unrestricted funds at the year-end were £4,516 (2024: £887) and the restricted funds were £9,429 (2024: £0). Total funds for the year were £13,945 (2024: £887).

## The Community Kitchen (Brighton / Sussex)

### Trustees' Report

#### *Policy on reserves*

The Community Kitchen's reserves policy requires that reserves be maintained at a level which ensures that Community Kitchen's core activity can continue during a period of unforeseen difficulty, and that the calculation of the required level of reserves is an integral part of the charity's planning, budget and forecast cycle. To this end, The Community Kitchen aims to accumulate free reserves equal to three to six months unrestricted expenditure. The trustees aim to hold free reserves of £3,500 which represents four months of running costs.

#### *Use of volunteers*

30+ volunteers gave 300 hours of their time to support our activities this year - the majority attended cookery classes to support participants to get the best out of the sessions. 40+ hours of volunteer time were also given during Chop & Chat sessions processing surplus veg to ensure it can be dehydrated and used rather than wasted.

#### **Going concern**

The Trustees have assessed the charity's financial position and its ability to continue operating for the foreseeable future. They have a reasonable expectation that the charity has adequate resources to continue in operational existence for at least 12 months from the date of approval of these financial statements.

Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

In making this assessment, the Trustees have considered the charity's current reserves, expected income, planned expenditure, and any potential risks that could impact the charity's activities and funding. Contingency plans are in place to manage financial risks should they arise.

#### **Trustees and officers**

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

Trustees:

- V Williams
- A Lugton
- J Ralling
- N Deyes

Chairman: N Deyes

#### **Structure, governance and management**

##### *Nature of governing document*

The Community Kitchen (Brighton / Sussex) is a Charitable Incorporated Organisation registered on 01 August 2023 with the Charity Commission of England and Wales (no. 1204183).

##### *Recruitment and appointment of trustees*

Every trustee must be appointed for a term of 3 years by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

## The Community Kitchen (Brighton / Sussex)

### Trustees' Report

#### Financial instruments

##### *Objectives and policies*

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.

##### **Statement of trustees' responsibilities**

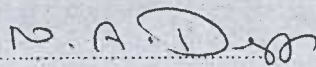
The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity SORP requires the trustees to prepare financial statements for each financial year. The trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and 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, comprising FRS 102 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. 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 annual report was approved by the trustees of the charity on 13/5/25 and signed on its behalf by:



N Deyes  
Chairman and trustee

## The Community Kitchen (Brighton / Sussex)

### Independent Examiner's Report to the trustees of The Community Kitchen (Brighton / Sussex) ('the Company')

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 March 2025.

#### Responsibilities and basis of report

As the charity's trustees you 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.

Having satisfied myself that the charity is not subject to audit and is eligible for independent examination, 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.

#### Independent Examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable 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 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.



Matthew Hodson FCA  
ICAEW

Wiston House  
1 Wiston Avenue  
Worthing  
West Sussex  
BN14 7QL

Date: 13/05/25

**The Community Kitchen (Brighton / Sussex)**

**Statement of Financial Activities for the Year Ended 31 March 2025  
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)**

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	10,723	13,083	23,806
Charitable activities	4	<u>2,300</u>	<u>11,050</u>	<u>13,350</u>
Total income		<u>13,023</u>	<u>24,133</u>	<u>37,156</u>
<b>Expenditure on:</b>				
Charitable activities	5	<u>(9,394)</u>	<u>(14,704)</u>	<u>(24,098)</u>
Total expenditure		<u>(9,394)</u>	<u>(14,704)</u>	<u>(24,098)</u>
Net income		<u>3,629</u>	<u>9,429</u>	<u>13,058</u>
Net movement in funds		3,629	9,429	13,058
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>887</u>	-	<u>887</u>
Total funds carried forward	13	<u><u>4,516</u></u>	<u>9,429</u>	<u>13,945</u>
		Note	Unrestricted funds £	Total 2024 £
<b>Income and Endowments from:</b>				
Donations and legacies		3	<u>890</u>	<u>890</u>
Total income			<u>890</u>	<u>890</u>
<b>Expenditure on:</b>				
Charitable activities		5	<u>(3)</u>	<u>(3)</u>
Total expenditure			<u>(3)</u>	<u>(3)</u>
Net income			<u>887</u>	<u>887</u>
Net movement in funds			<u>887</u>	<u>887</u>
<b>Reconciliation of funds</b>				
Total funds carried forward		13	<u>887</u>	<u>887</u>

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

The funds breakdown for 2024 is shown in note 13.


The notes on pages 9 to 15 form an integral part of these financial statements.

The Community Kitchen (Brighton / Sussex)

(Registration number: CE033117)  
Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
<b>Current assets</b>			
Debtors	10	1,268	-
Cash at bank and in hand	11	<u>16,842</u>	<u>887</u>
		18,110	887
<b>Creditors: Amounts falling due within one year</b>	12	<u>(4,165)</u>	<u>-</u>
<b>Net assets</b>		<u>13,945</u>	<u>887</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds	13	9,429	-
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>4,516</u>	<u>887</u>
<b>Total funds</b>	13	<u>13,945</u>	<u>887</u>

The financial statements on pages 7 to 15 were approved by the trustees, and authorised for issue on 13/05/25 and signed on their behalf by:

  
N Deyes  
Chairman and trustee

The notes on pages 9 to 15 form an integral part of these financial statements.

## **The Community Kitchen (Brighton / Sussex)**

### **Notes to the Financial Statements for the Year Ended 31 March 2025**

#### **1 Charity status**

The charity is a Charitable Incorporated Organisation (CIO) and consequently does not have a share capital.

The address of its registered office is:

Community Kitchen

Community Base

113 Queens Road

Brighton

BN1 3XG

Authorised for issue date

#### **2 Accounting policies**

##### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### **Statement of compliance**

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) and the Companies Act 2006.

##### **Basis of preparation**

The Community Kitchen (Brighton / Sussex) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

##### **Income and endowments**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

##### **Donations and legacies**

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

## The Community Kitchen (Brighton / Sussex)

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### *Grants receivable*

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

#### **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.

#### **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.

#### **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.

## The Community Kitchen (Brighton / Sussex)

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

#### 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.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

### 3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	9,660	6,401	16,061
Gift aid reclaimed	1,063	1,483	2,546
Grants, including capital grants;			
Grants from other charities	-	5,199	5,199
<b>Total for period ended 31 March 2025</b>	<b>10,723</b>	<b>13,083</b>	<b>23,806</b>
<b>Total for period ended 31 March 2024</b>	<b>890</b>	<b>-</b>	<b>890</b>

### 4 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total funds £
Provision of community food activities	2,300	11,050	13,350
<b>Total for period ended 31 March 2025</b>	<b>2,300</b>	<b>11,050</b>	<b>13,350</b>

**The Community Kitchen (Brighton / Sussex)**

**Notes to the Financial Statements for the Year Ended 31 March 2025**

**5 Expenditure on charitable activities**

	Activity undertaken directly £	Activity support costs £	Total expenditure £
Provision of community food activities	18,471	4,487	22,958
<b>Total for period ended 31 March 2024</b>	-	3	3

In addition to the expenditure analysed above, there are also governance costs of £1,140 (2024 - £Nil) which relate directly to charitable activities. See note 6 for further details.

**6 Analysis of governance and support costs**

**Governance costs**

	Unrestricted funds General £	Total funds £
Independent examiner fees		
Examination of the financial statements	1,140	1,140
<b>Total for period ended 31 March 2025</b>	1,140	1,140

**The Community Kitchen (Brighton / Sussex)**

**Notes to the Financial Statements for the Year Ended 31 March 2025**

**7 Trustees remuneration and expenses**

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

**8 Independent examiner's remuneration**

	2025 £
Examination of the financial statements	<u>1,140</u>

**9 Taxation**

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

**10 Debtors**

	2025 £
Trade debtors	<u>1,268</u>

**11 Cash and cash equivalents**

	2025 £	2024 £
Cash at bank	<u>16,842</u>	<u>887</u>

**12 Creditors: amounts falling due within one year**

	2025 £
Trade creditors	3,265
Accruals	<u>900</u>
	<u>4,165</u>

## The Community Kitchen (Brighton / Sussex)

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 13 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
<b>Unrestricted funds</b>				
<i>General</i>				
Unrestricted	887	13,023	(9,394)	4,516
<b>Restricted funds</b>				
Dementia Work	-	7,488	-	7,488
National Lottery Community Fund - Climate Action Fund	-	8,946	(8,505)	441
Homity Trust	-	1,000	(1,000)	-
Sussex Community Foundation	-	1,000	-	1,000
Screwfix Foundation	-	5,199	(5,199)	-
Co-op Foundation	-	500	-	500
<b>Total restricted funds</b>	<b>-</b>	<b>24,133</b>	<b>(14,704)</b>	<b>9,429</b>
<b>Total funds</b>	<b>887</b>	<b>37,156</b>	<b>(24,098)</b>	<b>13,945</b>
		Incoming resources £	Resources expended £	Balance at 31 March 2024 £
<b>Unrestricted funds</b>				
<i>General</i>				
Unrestricted		890	(3)	887

The specific purposes for which the funds are to be applied are as follows:

- Donations for dementia work will fund a fortnightly cookery group at the Community Kitchen in Brighton from May to November 2025.
- The National Lottery Community Fund Climate Action Fund supports work on reducing waste & using surplus food, including Community Cook-Up sessions, a course for people who cook meals at community projects, and Chop & Chat sessions where volunteers process & dehydrate surplus produce.
- Homity Trust funded three batch cookery workshops for people living in poverty.
- Sussex Community Foundation will fund cookery workshops for people living in poverty and with poor physical/ mental health.
- Co-op Community Fund will fund cookery workshops for people living in poverty and with poor physical/ mental health.
- Screwfix Foundation supported improvements to our community venue at the Clubhouse - safer flooring and loft insulation.

**The Community Kitchen (Brighton / Sussex)**

**Notes to the Financial Statements for the Year Ended 31 March 2025**

**14 Analysis of net assets between funds**

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2025 £
Current assets	8,681	9,429	18,110
Current liabilities	(4,165)	-	(4,165)
Total net assets	<u>4,516</u>	<u>9,429</u>	<u>13,945</u>
		Unrestricted funds General £	Total funds at 31 March 2024 £
Current assets		<u>887</u>	<u>887</u>

**15 Analysis of net funds**

	At 1 April 2024 £	Financing cash flows £	At 31 March 2025 £
Cash at bank and in hand	<u>887</u>	<u>15,955</u>	<u>16,842</u>
Net debt	<u>887</u>	<u>15,955</u>	<u>16,842</u>
	At 1 August 2023 £	Financing cash flows £	At 31 March 2024 £
Cash at bank and in hand	<u>-</u>	<u>887</u>	<u>887</u>
Net debt	<u>-</u>	<u>887</u>	<u>887</u>

**16 Related party transactions**

There were no related party transactions in the year.

**THE COMMUNITY KITCHEN (BRIGHTON / SUSSEX)**

England & Wales - Charity number 1204183

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# Accounts

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Receipts and payments accounts

For the period from	01-Aug-23	To	31-Mar-24
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**Section A Receipts and payments**

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
<b>A1 Receipts</b>					
	-	-	-	-	-
Donations	890	-	-	890	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total (Gross income for AR)</b>	<b>890</b>	<b>-</b>	<b>-</b>	<b>890</b>	<b>-</b>
<b>A2 Asset and investment sales, (see table).</b>					
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>890</b>	<b>-</b>	<b>-</b>	<b>890</b>	<b>-</b>
<b>A3 Payments</b>					
	-	-	-	-	-
Bank charges	3	-	-	3	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total</b>	<b>3</b>	<b>-</b>	<b>-</b>	<b>3</b>	<b>-</b>
<b>A4 Asset and investment purchases, (see table)</b>					
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>3</b>	<b>-</b>	<b>-</b>	<b>3</b>	<b>-</b>
<b>Net of receipts/(payments)</b>	<b>887</b>	<b>-</b>	<b>-</b>	<b>887</b>	<b>-</b>
<b>A5 Transfers between funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>A6 Cash funds last year end</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash funds this year end</b>	<b>887</b>	<b>-</b>	<b>-</b>	<b>887</b>	<b>-</b>

**Section B Statement of assets and liabilities at the end of the period**

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
<b>B1 Cash funds</b>	Bank account	887	-	-
		-	-	-
		-	-	-
	<b>Total cash funds</b> (agree balances with receipts and payments account(s))	<b>887</b>	<b>-</b>	<b>-</b>
	OK	OK	OK	

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
<b>B2 Other monetary assets</b>		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
<b>B3 Investment assets</b>			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
<b>B4 Assets retained for the charity's own use</b>			-	-
			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
<b>B5 Liabilities</b>			525	
			-	
			-	
			-	
			-	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
<i>Nick Deyes</i>	Nicholas Deyes, Chair	07/05/2024
<i>Victoria Williams</i>	Victoria Williams, Trustee	07/05/2024

## Tamper Verification

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## Signed By

**Signer:** Nick Deyes (nick.deyes1@gmail.com)

**Identity Check:** Email Authentication

**Signature Type:** Typed

**Time Zone:** UTC+01:00, Europe/London (British Summer Time)

**Signer:** Victoria Williams (victoria@foodmatters.org)

**Identity Check:** Email Authentication

**Signature Type:** Typed

**Time Zone:** UTC+01:00, Europe/London (British Summer Time)

## Event Log

**May 7, 2024, 1:52:55 PM** - Email notification sent to Nick Deyes (nick.deyes1@gmail.com).

**May 7, 2024, 1:52:56 PM** - Email notification sent to Victoria Williams (victoria@foodmatters.org).

**May 7, 2024, 1:52:57 PM** - Email notification delivered to Nick Deyes (nick.deyes1@gmail.com).

**May 7, 2024, 1:52:59 PM** - Email notification delivered to Victoria Williams (victoria@foodmatters.org).

**May 7, 2024, 1:54:33 PM** - Nick Deyes (nick.deyes1@gmail.com) opened the email notification (estimated).

**May 7, 2024, 1:54:49 PM** - Victoria Williams (victoria@foodmatters.org) electronically signed or completed the document, from 62.133.12.120.

**May 7, 2024, 6:35:15 PM** - Nick Deyes (nick.deyes1@gmail.com) electronically signed or completed the document, from 5.67.42.186.

END OF LOG

**ACCOUNTANTS' REPORT TO THE TRUSTEES ON THE UNAUDITED  
FINANCIAL STATEMENTS OF THE COMMUNITY KITCHEN (BRIGHTON/  
SUSSEX)**

In accordance with the engagement letter dated 27 February 2024, in order to assist you to fulfil your duties under the Charities Act 2011, we have prepared for your approval the accounts of The Community Kitchen (Brighton/ Sussex) for the period ended 31 March 2024 from the charity's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <https://www.accaglobal.com/gb/en/members/standards/rules-and-standards/rulebook.html>.

This report is made solely to you, the charity's Board of Trustees, as a body, in accordance with the terms of our engagement letter dated 27 February 2024. Our work has been undertaken solely to prepare for your approval the financial statements of The Community Kitchen (Brighton/Sussex) and state those matters that we have agreed to state to the Board of Trustees, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accounts as detailed at [https://www.accaglobal.com/content/dam/ACCA\\_Global/Technical/fact/technical-factsheet-163.pdf](https://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its Board of Trustees, as a body, for our work or for this report.

You have approved the financial information for the period and have acknowledged your responsibility for it, for the appropriateness of the financial reporting framework adopted and for providing all information and explanations necessary for its compilation.

We have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial information.

*West & Berry Limited*

**West & Berry Limited**

Chartered Certified Accountants

Trafalgar Place

Mocatta House

Brighton

BN1 4DU

Date: 08/05/2024

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## Signed By

**Signer:** West & Berry Limited (michelle@westandberry.co.uk)

**Identity Check:** Login with account

**Signature Type:** Typed

**Time Zone:** UTC+01:00, Europe/London (British Summer Time)

## Event Log

**May 8, 2024, 9:18:40 AM** - Email notification sent to West & Berry Limited (michelle@westandberry.co.uk).

**May 8, 2024, 9:18:43 AM** - Email notification delivered to West & Berry Limited (michelle@westandberry.co.uk).

**May 8, 2024, 9:19:18 AM** - West & Berry Limited (michelle@westandberry.co.uk) viewed the document, from 86.174.132.66.

**May 8, 2024, 9:20:44 AM** - West & Berry Limited (michelle@westandberry.co.uk) electronically signed or completed the document, from 86.174.132.66.

END OF LOG