

Company registration number: 02205600

Charity registration number: 298819

# The Bristol Soup Run Trust

(A company limited by guarantee without share capital)

Annual Report and Financial Statements

for the Year Ended 31 March 2021

Debbie Giddens Accountancy Services Ltd  
Independent Examiner  
4 Church View  
Felton Common, Felton  
Bristol  
BS40 9AB

## **The Bristol Soup Run Trust**

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# **The Bristol Soup Run Trust**

## **Reference and Administrative Details**

### **Trustees**

Mr M L Jones (resigned 27 May 2021)  
Mr S G Jones (resigned 5 October 2020)  
Mrs S Houghton (resigned 31 May 2021)  
Mr D G Cussans  
Mr A N Coletto (appointed 31 March 2021)  
Mrs N Oliver (appointed 31 March 2021)  
Mr R C Price (appointed 31 March 2021)  
Mrs S Price (appointed 31 March 2021)  
Mrs K A Woods (appointed 31 March 2021)

### **Registered Office**

Debbie Giddens Accountancy Services  
4 Church View  
Felton Common  
Felton  
Bristol  
BS40 9AB

The charity is incorporated in England.

### **Company Registration Number**

02205600

### **Charity Registration Number**

298819

### **Independent Examiner**

Debbie Giddens Accountancy Services Ltd  
Independent Examiner  
4 Church View  
Felton Common  
Felton  
Bristol  
BS40 9AB

## **The Bristol Soup Run Trust**

### **Strategic Report for the Year Ended 31 March 2021.**

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 March 2021, in compliance with s414C of the Companies Act 2006.

The strategic report was approved by the trustees of the charity on 14 December 2021 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'K Woods', written over a dotted line.

Mrs K Woods  
Trustee

# **The Bristol Soup Run Trust**

## **Trustees' Report**

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2021.

### **Objectives and Activities**

#### **Objects and Aims**

#### **Mission Statement**

Our mission is to ensure that food, drinks and other essential supplies are provided to homeless people as well as others in need in Bristol City centre, every night of the year. We also aim to signpost homeless people to accommodation and other support services to ensure they are given the help they need to break the cycle of homelessness.

#### **2020-21 Report**

This report covers April 2020 to March 2021. We continue to operate a daily soup run during this period, seeing an average of 40 people each night and giving out over 15,000 food portions over the year.

During 2020 and 2021, the UK experienced a series of lockdowns due to the Coronavirus pandemic. Despite this, we have maintained a consistent soup run service thanks to the flexibility and dedication of our volunteers. We have provided valuable support to many in need on the streets during this challenging time. Our implemented risk assessment and subsequent safety policies have ensured the safety of our volunteers and also those that we serve. Our policy implementation has specifically included provision of PPE (masks, gloves) and hygiene products (hand wash, gel, spray) to support safe preparation and distribution of food and drink products. We have also ensured training to our team leaders and their teams on social distancing and how to ensure safe delivery of our services to our clients.

We have continued to engage and collaborate through social media platforms with other homelessness charities in Bristol to ensure transparency across Bristol on the services offered to people in need. This has helped better signposting to other services for our clients and has promoted communication within the groups involved in providing these services.

We continue to operate a storage unit, which we use to distribute essential supplies to our teams.

#### **Objectives, Strategies and Activities**

To ensure we continue to operate a daily soup run, we have partnered with a number of volunteer organisations (mostly local churches, but also independent teams) who operate each daily soup run. As the umbrella charity, we have implemented a rota to coordinate the activities of these teams. To govern the charity, and to promote consistency of service delivery, we have implemented a Code of Practice for volunteer teams, outlining the rules for safely operating a soup run.

Each team generally operates in the same way; they prepare food and hot drinks, which they will then distribute at two designated points, at the same time of evening, in the city centre. Each team is expected to report back via a social media platform, with a summary of the evening's activity, including numbers of people fed, to facilitate planning for the next night's team. Each team is responsible for the recruitment and induction of all volunteers, including a health and safety briefing to all new volunteers.

We expect team leaders to ensure that any volunteer supporting a soup run also signs a form to confirm they have read and understood the Code of Practice before they participate. Team leaders are also responsible for ordering food and drink for each run, and for submitting receipts for reimbursement to the Bristol Soup Run Trust.

We undertake charitable fundraising activities in order to fund the provision of supplies for each soup run. We operate a central storage facility in order to provide access to essential supplies such as cold weather clothing,

sleeping bags and ambient food products. We facilitate communication between each team and link with other charities working with homeless people in Bristol.

A major step in organising and supporting our teams, and facilitating communication, reporting and coordination between each group, has been the implementation of a Volunteer Coordinator role. This role was opened in April 2021, at two days per week employment, paid for by an awarded grant to the charity, and has been absolutely integral in supporting our teams. Key responsibilities of this role include: responding to general enquiries; developing positive links with local businesses and local authority representatives or members of the public; monitoring social media communications between teams and managing social media platforms for the charity; collecting or receiving donations, maintaining contact lists; updating or creating policies; maintaining documentation; liaison with Bristol City Council, Bristol Homeless Forum and other homelessness charities; attending the soup runs when possible; maintaining good relationships with soup run team leaders; recruitment, training and assignment of other volunteers to support activities.

#### **Public Benefit**

We provide benefit to the public through the provision of food, drinks and other essential supplies for homeless people and others in need.

The trustees confirm they have complied with the requirements of section 4 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**

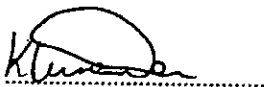
Operating the daily soup run, combined with the logistics of procuring, preparing and serving over 15,000 food portions over the course of the year has only been possible thanks to the hard work of our army of volunteers. We are reliant on our teams of volunteers who go out onto the streets of Bristol every night of the year to undertake the soup run. Without these wonderful volunteers, our work would not be possible. We would like to take this opportunity to thank our talented and dedicated teams for everything they do to help those in need in Bristol; we are so proud of them.

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

##### **Nature of Governing Document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The annual report was approved by the trustees of the charity on 14 December 2021 and signed on its behalf by:



Mrs K Woods  
Trustee

## **The Bristol Soup Run Trust**

### **Statement of Trustees' Responsibilities**

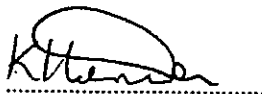
The trustees (who are also the directors of The Bristol Soup Run Trust for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law 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 charitable company and of its incoming resources and application of resources, including its income and expenditure, 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 UK 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 charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 14 December 2021 and signed on its behalf by:



Mrs K Woods  
Trustee

## **The Bristol Soup Run Trust**

### **Independent Examiner's Report to the trustees of The Bristol Soup Run Trust**

I report on the accounts of the charity for the year ended 31 March 2021 which are set out on pages 7 to 13 .

#### **Respective responsibilities of trustees and examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

#### **Basis of independent examiner's report**

My examination was carried out in accordance with the 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 you as 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 matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Mrs D Giddens  
Independent Examiner  
AAT

4 Church View  
Felton Common  
Felton  
Bristol  
BS40 9AB

14 December 2021



## The Bristol Soup Run Trust

### Statement of Financial Activities for the Year Ended 31 March 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2021 £
<b>Income and Endowments from:</b>			
Donations and legacies	3	40,629	40,629
Investment income	4	78	78
Total Income		40,707	40,707
<b>Expenditure on:</b>			
Charitable activities		(35,413)	(35,413)
Governance costs	5	(100)	(100)
Total Expenditure		(35,513)	(35,513)
Net expenditure		5,194	5,194
Net movement in funds		5,194	5,194
<b>Reconciliation of funds</b>			
Total funds brought forward		101,386	101,386
Total funds carried forward	10	106,580	106,580
	Note	Unrestricted funds £	Total 2021 £
<b>Income and Endowments from:</b>			
Donations and legacies	3	23,233	23,233
Investment income	4	682	682
Total Income		23,915	23,915
<b>Expenditure on:</b>			
Charitable activities		(35,000)	(35,000)
Governance costs	5	(100)	(100)
Total Expenditure		(35,100)	(35,100)
Net expenditure		(11,185)	(11,185)
Net movement in funds		(11,185)	(11,185)
<b>Reconciliation of funds</b>			
Total funds brought forward		112,571	112,571
Total funds carried forward	10	101,386	101,386

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

The funds breakdown for 2020 is shown in note 10.

**The Bristol Soup Run Trust**  
**(Registration number: 02205600)**  
**Balance Sheet as at 31 March 2021**

	Note	2021 £	2020 £
<b>Current assets</b>			
Cash at bank and in hand		106,930	101,736
<b>Creditors: Amounts falling due within one year</b>	9	<u>(350)</u>	<u>(350)</u>
<b>Net assets</b>		<u>106,580</u>	<u>101,386</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>106,580</u>	<u>101,386</u>
<b>Total funds</b>	10	<u>106,580</u>	<u>101,386</u>

For the financial year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Directors' responsibilities:**

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements on pages 7 to 13 were approved by the trustees, and authorised for issue on 14 December 2021 and signed on their behalf by:



Mrs K Woods  
Trustee

## **The Bristol Soup Run Trust**

### **Notes to the Financial Statements for the Year Ended 31 March 2021**

#### **1 Charity status**

The charity is a charity limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

#### **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) (effective 1 January 2015) - (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 Bristol Soup Run Trust 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.

##### **Exemption from preparing a cash flow statement**

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

##### **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 Bristol Soup Run Trust**

### **Notes to the Financial Statements for the Year Ended 31 March 2021**

#### **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.

#### **Raising funds**

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds. Including the cost of providing the charitable activities such as food, drink, blankets and storage.

#### **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's 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.

#### **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.

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees's 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.

## The Bristol Soup Run Trust

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 3 Income from donations and legacies

	Unrestricted funds		
	General	Total	Total
	£	2021	2020
		£	£
Donations and legacies; Donations from individuals	40,629	40,629	23,233
	<u>40,629</u>	<u>40,629</u>	<u>23,233</u>

#### 4 Investment income

	Unrestricted funds		
	General	Total	Total
	£	2021	2020
		£	£
Interest receivable and similar income; Interest receivable on bank deposits	78	78	682
	<u>78</u>	<u>78</u>	<u>682</u>

#### 5 Expenditure on charitable activities

	Unrestricted funds		
	General	Total	Total
	£	2021	2020
		£	£
Governance costs	100	100	100
Independent examination costs	<u>100</u>	<u>100</u>	<u>100</u>

# **The Bristol Soup Run Trust**

## **Notes to the Financial Statements for the Year Ended 31 March 2021**

**Total  
2021  
£ nil**

### **6 Trustees remuneration and expenses**

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

### **7 Independent examiner's remuneration**

	<b>2021 £</b>	<b>2020 £</b>
<b>Other fees to examiners</b>		
The examining of accounts of any associate of the charity	<u>100</u>	<u>100</u>

### **8 Taxation**

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

### **9 Creditors: amounts falling due within one year**

	<b>2021 £</b>	<b>2020 £</b>
<b>Accruals</b>	<u>350</u>	<u>350</u>

### **10 Funds**

	<b>Balance at 1 April 2020 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Balance at 31 March 2021 £</b>
<b>Unrestricted funds</b>				
General	<u>101,386</u>	<u>40,707</u>	<u>(35,513)</u>	<u>106,580</u>

# **The Bristol Soup Run Trust**

## **Notes to the Financial Statements for the Year Ended 31 March 2021**

### **11 Analysis of net assets between funds**

	Unrestricted funds General £	Total funds £
Current assets	106,930	106,930
Current liabilities	(350)	(350)
Total net assets	<u>106,580</u>	<u>106,580</u>

### **12 Analysis of net funds**

	At 1 April 2020 £	Cash flow £	At 31 March 2021 £
Cash at bank and in hand	101,736	5,194	106,930
Net debt	<u>101,736</u>	<u>5,194</u>	<u>106,930</u>