

KITCHEN FOR EVERYONE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

Charity Registration No. 1187225

KITCHEN FOR EVERYONE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Julie Rebbeck	Appointed 1 January 2020
	Michael Fletcher	Appointed 1 January 2020
	Michelle Holmes	Appointed 1 January 2020
	Danielle Parker-Rankine	Appointed 1 January 2020
	Sharron Fenny	Appointed 1 January 2020
	Marie Mortimer	Appointed 1 January 2020
	Tracey Gray	Appointed 1 July 2020
	Lynette Nelson	Appointed 1 July 2020
	Helen Rawling	Appointed 1 Jan 2020, resigned 31 Dec 2021
	Susan Robinson	Appointed 1 Jan 2020, resigned 31 Mar 2021
	Elizabeth Norburn	Appointed 1 Jan 2020, resigned 31 Jan 2020
	Jason Angus	Appointed 1 Jan 2020, resigned 31 Mar 2020
Charity number	1187225	
Principal address	5 St James Court York YO26 4XW	
Independent examiner	Hunter Gee Holroyd Club Chambers Museum Street York YO1 7DN	
Bankers	Lloyds Bank plc 2 Pavement York YO1 9UP	

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KITCHEN FOR EVERYONE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees present their report and financial statements for the year ended 31 December 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities Act 2011 and "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)".

Objectives and activities

The charity's objects to relieve the needs of homeless people, including rough sleepers and those that live in hostels, in York and the surrounding areas, particularly but not exclusively, by the provision of essential items, support and advice.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

For the first three months of 2020 KEY were still provided there normal twice weekly meal and once a week outreach services for the homeless. A second outreach service had also just started to replace a service that had been provided by another group that had ceased.

From March 2020 KEY provided a hot meal delivery service for up to 30 individuals who were temporarily housed on local hotels by City of York Council. This continued for a two-month period.

Also from March, KEY started to fund the cost of fresh fruit and veg deliveries to a number (six on average at any one time) of local community foodbanks. This continued throughout the remainder of 2020.

Achievements and performance

KEY continued to provide support to homeless and vulnerable individuals with the provision of hot meals and also the provision of food parcels at the start of the pandemic.

The continued foodbank support provided essential and healthy fresh produce to support any existing tinned and dried food offerings. This has been a vital service for those households and individuals who have struggled financially during the pandemic.

KEY ran an appeal to provide easter eggs for disadvantaged children and adults as well as an appeal to provide Christmas dinner for families and Individuals in temporary 'crisis' accommodation over the festive period.

KEY arranged throughout the year to collect still edible food from supermarkets that would otherwise have gone to waste and distributed this to the foodbanks.

Financial review

The charity's income for the year was £90,444 of which £43,662 was personal and company donations, £5687 from fundraising and £5,775 from grants. In addition other income of £29,020 represents the bank accounts funds on hand on 1st January 2020 when the registered charity commenced.

Total expenditure for the year was £53,923 of which the main cost was food bank donations of £32,263.

The net surplus and funds carried forward for the year was £36,521 of which £4,000 were held in restricted funds.

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TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

Cash Reserve Coverage

KEY's cash reserve will be used to cover both known expenditure and potential expenses not covered by restricted funds e.g. those funds ringfenced for specific activities. Examples of where funds from the cash reserve may be used include:

An unexpected drop in regular income e.g. a reduction in sponsorship or donations.

An unexpected increase in outgoings e.g. a significant increase in rent.

A short-term funding measure e.g. payments required to be made in advance of a grant payment being received.

Significant rise in costs due to increase in users requiring access to services.

Cash Reserve Level

Cash reserve will be specified at two levels:

Designated funds – known expenditure

Unrestricted funds – contingency funds for unknown future items of expenditure

Designated Funds

Designated funds are required to be kept in reserve to cover ongoing running costs. The following areas of expenditure will be covered:

Rent for Spurriergate Centre	- £5,500pa
Rent for storage unit	- £1,500pa
Feed costs	- £6,500pa
Equipment purchase/repair	- £1,500pa

Total - £15,000pa

The minimum level of designated funds should be no less than 18 months and no greater than 24 months running costs. Designated funds should be maintained at a level between £22,500 and £30,000.

Unrestricted Funds

Unrestricted funds are to cover areas of expenditure whose levels cannot be predicted. This covers such costs as financial assistance being provided to individuals or families or an unexpected cost for equipment purchase or repair over and above the levels agreed for designated Funds.

An amount of £5,000pa will be maintained to cover such costs.

Review of Cash Reserve

An initial level of cash reserve of between £27,500 and £35,000 should always look to be maintained.

The level of cash reserve could vary over time and a review should be conducted by trustees whenever there is a significant change in KEY's financial position or no less than once every 12 months.

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Plans for future periods

The impact of Covid was that KEY had to close their meals and outreach services and move towards fund raising to support the foodbanks.

Our plans for 2021 include restarting our hot meals and outreach services (Covid restrictions permitting) and continuing with support for the local community foodbanks.

Structure, governance and management

The charity is a Charitable Incorporated Organisation governed by a constitution adopted on 6th April 2019 and updated on 20th March 2021.

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees who served during the year and up to the date of signature of the financial statements were:

Julie Rebbeck	Appointed 1 January 2020
Michael Fletcher	Appointed 1 January 2020
Michelle Holmes	Appointed 1 January 2020
Danielle Parker-Rankine	Appointed 1 January 2020
Sharron Fenny	Appointed 1 January 2020
Marie Mortimer	Appointed 1 January 2020
Tracey Gray	Appointed 1 July 2020
Lynette Nelson	Appointed 1 July 2020
Helen Rawling	Appointed 1 Jan 2020, resigned 31 Dec 2021
Susan Robinson	Appointed 1 Jan 2020, resigned 31 Mar 2021
Elizabeth Norburn	Appointed 1 Jan 2020, resigned 31 Jan 2020
Jason Angus	Appointed 1 Jan 2020, resigned 31 Mar 2020

KEY became a registered charity from 6 January 2020. At outset ten trustees were appointed. Since this point five of these have resigned and replaced by two new trustees (details are included within the constitution). Trustees are supplied with the essential trustee guidance provided by the Charity Commission.

The charity is a Charitable Incorporated Organisation based on the Foundation model.

Decisions are made either through meetings or in either written or electronic form.

Details of the decision making process:

(a) No decision shall be taken at a meeting unless a quorum is present at the time when the decision is taken. The quorum is four charity trustees, or the number nearest to one third of the total number of charity trustees, whichever is greater, or such larger number as the charity trustees may decide from time to time. A charity trustee shall not be counted in the quorum present when any decision is made about a matter upon which he or she is not entitled to vote.

(b) Questions arising at a meeting shall be decided by a majority of those eligible to vote.

Further detail around the decision making is included with the constitution under sections 13-15.

The trustees' report was approved by the Board of Trustees.



Michael Fletcher

22/5/21

KITCHEN FOR EVERYONE
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF KITCHEN FOR EVERYONE

I report to the trustees on my examination of the financial statements of Kitchen for Everyone (the charity) for the year ended 31 December 2020.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do 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 no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Nigel Everard BA FCA

Hunter Gee Holroyd Chartered Accountants
Club Chambers
Museum Street
York
YO1 7DN

Dated: 22/5/21....

KITCHEN FOR EVERYONE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2020

		Unrestricted funds 2020 £	Designated funds 2020 £	Restricted funds 2020 £	Total 2020
	Notes				
<u>Income and endowments from:</u>					
Donations and legacies	2	49,437	2,300	4,000	55,737
Other trading activities	3	5,687	-	-	5,687
Other income	4	29,020	-	-	29,020
Total income		84,144	2,300	4,000	90,444
<u>Expenditure on:</u>					
Raising funds	5	1,064	-	-	1,064
Charitable activities	6	52,286	573	-	52,859
Total resources expended		53,350	573	-	53,923
Net income for the year/ Net movement in funds		30,794	1,727	4,000	36,521
Fund balances at 1 January 2020		-	-	-	-
Fund balances at 31 December 2020		30,794	1,727	4,000	36,521

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

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BALANCE SHEET

AS AT 31 DECEMBER 2020

	NOTES	2020 £	£
Current assets			
Cash at bank and in hand		37,301	
Creditors: amounts falling due within one year	10	(780)	
Net current assets			<u>36,521</u>
Income funds			
Restricted funds	11		4,000
Designated funds			1,727
General unrestricted funds			<u>30,794</u>
			<u>36,521</u>

The financial statements were approved by the Trustees on

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Michael Fletcher
Trustee

KITCHEN FOR EVERYONE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

Charity information

Kitchen for Everyone is a Charitable Incorporated Organisation.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

(Continued)

Grants are recognised in full in the year they are receivable.

1.5 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Donations and legacies

	Unrestricted funds general 2020 £	Unrestricted funds designated 2020 £	Restricted funds 2020 £	Total 2020 £
Donations and gifts	43,662	2,300	-	45,962
Grants receivable	5,775	-	4,000	9,775
	<u>49,437</u>	<u>2,300</u>	<u>4,000</u>	<u>55,737</u>

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

3 Other trading activities

	Unrestricted funds general 2020 £
Fundraising events	5,687

4 Other income

	Unrestricted funds general 2020 £
Other income	29,020

Other income reflects the bank account funds on hand on 1st January 2020 when the registered charity commenced.

5 Raising funds

	Unrestricted funds general 2020 £
<u>Fundraising and publicity</u>	
Other fundraising costs	1,064
	<u>1,064</u>

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

8 Trustees

Trustee work on a volunteer basis and no expenses were paid to trustees during 2020. Where payments were made direct to trustees it was to only to reimburse them for purchases of goods made to support the charity's activities.

9 Employees

There were no employees during the year.

10 Creditors: amounts falling due within one year

	2020 £
Accruals and deferred income	780

11 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds	
	Incoming resources	Balance at 31 December 2020
	£	£
Two Ridings foodbank support	4,000	4,000

12 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds		
	Incoming resources	Resources expended	Balance at 31 December 2020
	£	£	£
James House Christmas Dinner	2,300	(573)	1,727
	<u>2,300</u>	<u>(573)</u>	<u>1,727</u>

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

6 Charitable activities

	Charitable Expenditure 2020 £
Food expenses	6,947
Service users - other purchases	2,234
Food bank donations	32,263
Clothing	253
Kitchen expenses	915
	<u>42,612</u>
Share of support costs (see note 7)	9,287
Share of governance costs (see note 7)	960
	<u>52,859</u>
Analysis by fund	
Unrestricted funds - general	52,286
Unrestricted funds - designated	573
	<u>52,859</u>

7 Support costs

	Support costs £	Governance costs £	2020 £
Advertising and marketing	355	-	355
Paypal fees	202	-	202
Insurance	181	-	181
Rent	7,376	-	7,376
Light and heat	105	-	105
Van hire	91	-	91
General expenses	977	-	977
Xero fees	-	180	180
Accountancy fees	-	780	780
	<u>9,287</u>	<u>960</u>	<u>10,247</u>
Analysed between			
Charitable activities	<u>9,287</u>	<u>960</u>	<u>10,247</u>

Governance costs includes payments to the independent examiners of £780.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

13 Analysis of net assets between funds

	Unrestricted funds 2020 £	Designated funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 December 2020 are represented by:				
Current assets/(liabilities)	30,794	1,727	4,000	36,521
	<u>30,794</u>	<u>1,727</u>	<u>4,000</u>	<u>36,521</u>

14 Related party transactions

There were no disclosable related party transactions during the year.