

KITCHEN FOR EVERYONE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

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, resigned 30 Sept 2021
	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
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 2021

The trustees present their annual report and financial statements for the year ended 31 December 2021.

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.

Throughout 2021, KEY continued to provide support to a number of community foodbanks across the city as demand during the pandemic continued to increase.

Whilst still unable to restart all of its pre-Covid services, KEY did restart its outreach services from August 2021. This operates on a Saturday and Monday evening, providing a hot drinks and snacks services to individuals on the streets.

From August 2021, KEY also restarted its dental service. Through DentAid, KEY funds a mobile dental service for homeless individuals.

Achievements and performance

KEY continued to provide support to homeless and vulnerable individuals with the provision of outreach services.

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 also provided food parcels for individuals unable to access a foodbank.

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 £55,605 (2020 £90,440 of which £41,130 was personal and company donations, £4,875 from fundraising and £9,600 from grants).

Total expenditure for the year was £59,222 (2020 £53,923) of which the main cost was food bank donations of £46,338.

The Net Deficit for the year was £3,617 with total funds held of £32,904 at the year end. These were all unrestricted funds.

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TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

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 have 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

Our plans for 2022 include expanding our outreach services and restarting a Sunday morning breakfast services.

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 2021

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, resigned 30 Sept 2021
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

KEY became a registered charity from 6 January 2020. At outset ten trustees were appointed. Following resignations and appointment of new trustees there are now currently five active 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.

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TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

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).

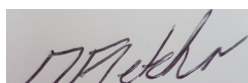
The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then 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 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 operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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



Michael Fletcher
Trustee

Dated: 22/10/2022

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 2021.

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: 22/10/2022

KITCHEN FOR EVERYONE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2021

Current financial year						
		Unrestricted funds 2021 £	Designated funds 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
	Notes					
<u>Income and endowments from:</u>						
Donations and legacies	2	41,130	-	9,600	50,730	55,737
Other trading activities	3	4,875	-	-	4,875	5,687
Other income	4	-	-	-	-	29,020
Total income		46,005	-	9,600	55,605	90,444
<u>Expenditure on:</u>						
Raising funds	5	240	-	-	240	1,064
Charitable activities	6	43,655	1,727	13,600	58,982	52,859
Total resources expended		43,895	1,727	13,600	59,222	53,923
Net income/(expenditure) for the year/ Net movement in funds		2,110	(1,727)	(4,000)	(3,617)	36,521
Net income/(expenditure) for the year/ Net movement in funds		2,110	(1,727)	(4,000)	(3,617)	36,521
Fund balances at 1 January 2021		30,794	1,727	4,000	36,521	-
Fund balances at 31 December 2021		32,904	-	-	32,904	36,521

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

All income and expenditure derive from continuing activities.

KITCHEN FOR EVERYONE

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

Prior financial year					
		Unrestricted funds general 2020 £	Unrestricted funds designated 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/(expenditure) 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.

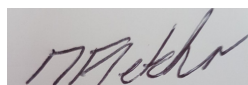
All income and expenditure derive from continuing activities.

KITCHEN FOR EVERYONE

BALANCE SHEET AS AT 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
Current assets					
Cash at bank and in hand		33,744		37,301	
Creditors: amounts falling due within one year	10	(840)		(780)	
Net current assets			32,904		36,521
Income funds					
Restricted funds	11		-		4,000
Designated funds			-		1,727
General unrestricted funds			32,904		30,794
			32,904		36,521

The financial statements were approved by the Trustees on 20/10/2022



Michael Fletcher
Trustee

KITCHEN FOR EVERYONE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

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. 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.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

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.

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 2021

1 Accounting policies

(Continued)

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

1.5 Expenditure

All expenditure is accounted for 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 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds general 2020 £	Unrestricted funds designated 2020 £	Restricted funds 2020 £	Total 2020 £
Donations and gifts	41,130	-	41,130	43,662	2,300	-	45,962
Grants receivable	-	9,600	9,600	5,775	-	4,000	9,775
	<u>41,130</u>	<u>9,600</u>	<u>50,730</u>	<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 2021

3 Other trading activities

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Fundraising events	4,875	5,687

4 Other income

	Total 2021 £	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 2021 £	Unrestricted funds general 2020 £
<u>Fundraising and publicity</u>		
Other fundraising costs	240	1,064
	240	1,064

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

6 Charitable activities

	Charitable Expenditure	Charitable Expenditure
	2021	2020
	£	£
Food expenses	2,414	6,374
Service users - other purchases	6,412	2,234
Food bank donations	46,338	32,836
Clothing	531	253
Kitchen expenses	-	915
	<u>55,695</u>	<u>42,612</u>
Share of support costs (see note 7)	2,170	9,287
Share of governance costs (see note 7)	1,117	960
	<u>58,982</u>	<u>52,859</u>
Analysis by fund		
Unrestricted funds - general	43,655	52,286
Unrestricted funds - designated	1,727	573
Restricted funds	13,600	-
	<u>58,982</u>	<u>52,859</u>

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

7 Support costs

	Support costs £	Governance costs £	2021 £	Support costs £	Governance costs £	2020 £
Advertising and marketing	90	-	90	355	-	355
Paypal fees	2	-	2	202	-	202
Insurance	181	-	181	181	-	181
Rent	1,742	-	1,742	7,376	-	7,376
Light and heat	-	-	-	105	-	105
Van hire	-	-	-	91	-	91
General expenses	155	-	155	977	-	977
Xero fees	-	277	277	-	180	180
Accountancy fees	-	840	840	-	780	780
	<u>2,170</u>	<u>1,117</u>	<u>3,287</u>	<u>9,287</u>	<u>960</u>	<u>10,247</u>
Analysed between Charitable activities	<u>2,170</u>	<u>1,117</u>	<u>3,287</u>	<u>9,287</u>	<u>960</u>	<u>10,247</u>

Governance costs includes independent examiners fees of £840.

8 Trustees

Trustee work on a volunteer basis and no expenses were paid to trustees during 2021. 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

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Total	<u>-</u>	<u>-</u>

There were no employees whose annual remuneration was more than £60,000.

10 Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	<u>840</u>	<u>780</u>

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

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		Movement in funds		
	Incoming resources	Balance at 1 January 2021	Incoming resources	Resources expended	Balance at 31 December 2021
	£	£	£	£	£
Two Ridings foodbank support	4,000	4,000	-	(4,000)	-
National Lottery foodbank support	-	-	9,600	(9,600)	-
	<u>4,000</u>	<u>4,000</u>	<u>9,600</u>	<u>(13,600)</u>	<u>-</u>

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 1 January 2021	Resources expended	Balance at 31 December 2021
	£	£	£	£	£
James House Christmas Dinner	2,300	(573)	1,727	(1,727)	-
	<u>2,300</u>	<u>(573)</u>	<u>1,727</u>	<u>(1,727)</u>	<u>-</u>

13 Analysis of net assets between funds

	Unrestricted funds	Total	Unrestricted funds	Designated funds	Restricted funds	Total
	2021	2021	2020	2020	2020	2020
	£	£	£	£	£	£
Fund balances at 31 December 2021 are represented by:						
Current assets/ (liabilities)	32,904	32,904	30,794	1,727	4,000	36,521
	<u>32,904</u>	<u>32,904</u>	<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.