

# **PEOPLE'S KITCHEN BELFAST**

## **Trustees Annual Report and Unaudited Financial Statements for the year ended 31 March 2024**

**Registered Charity in Northern Ireland (NIC108172)**

# PEOPLE'S KITCHEN BELFAST

## Financial Statements Year ended 31 March 2024

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## PEOPLE'S KITCHEN BELFAST

Year ended 31 March 2024

### CHARITY REFERENCE AND ADMINISTRATIVE DETAILS

Charity Registration Number	NIC 108172
Trustees	Mr P McCusker Chairperson Mrs L Duffy Secretary Mr T McQuillan Treasurer Mr D McNairney Mrs H Connolly
Manager	Mr P McCusker
Registered Office	1 Antrim Road Belfast BT15 2BE
Independent Examiner	Hopper & Co Chartered Accountants and Registered Auditors 6 Doagh Road Ballyclare Co Antrim BT39 9BG
Bankers	Ulster Bank City Centre (B) Branch PO Box 232 11-16 Donegall Sq. East Belfast BT1 5UB

## PEOPLE'S KITCHEN BELFAST

### TRUSTEES REPORT Year ended 31 March 2024

#### TRUSTEES' ANNUAL REPORT (INCLUDING TRUSTEES' REPORT AND STRATEGIC REPORT)

The Trustees present their report and the unaudited financial statements of the charity for the year ended 31<sup>st</sup> March 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities " (FRS 102 Section 1A) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the financial statements and applicable accounting standards, 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102 Section 1A), the charity's governing document, the Charities Act (Northern Ireland) 2008, Charities Act (Northern Ireland) 2013, The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 and UK Generally Accepted Practice.

#### TRUSTEES OF THE CHARITY

The trustees who have served during the year were as follows:

Mr P McCusker Chairperson  
Mrs L Duffy Secretary  
Mr T McQuillan Treasurer  
Mr D McNairney  
Mrs H Connolly

#### REFERENCE AND ADMINISTRATIVE DETAILS

The registered name of the charity is People's Kitchen Belfast, charity registration number: NIC 108172

Trustees	Mr P McCusker Chairperson Mrs L Duffy Secretary Mr T McQuillan Treasurer Mr D McNairney Mrs H Connolly (Appointed 13 December 2023)
Manager	Mr P McCusker
Registered Office	1 Antrim Road Belfast BT15 2BE

## **PEOPLE’S KITCHEN BELFAST**

### **TRUSTEES REPORT (cont’d) Year ended 31 March 2024**

Independent Examiner	Hopper & Co Chartered Accountants and Registered Auditors 6 Doagh Road Ballyclare Co Antrim BT39 9BG
Bankers	Ulster Bank City Centre (B) Branch PO Box 232 11-16 Donegall Sq. East Belfast BT1 5UB

## **STRUCTURE AND MANAGEMENT**

The People’s Kitchen Belfast began life as St Patrick’s Soup Kitchen, in April 2017. The project started with volunteers who wanted to support those experiencing homelessness and poverty, serving warm drinks and sandwiches from a tea trolley in a doorway. The soup kitchen grew as the need in the City was increasing and we had to enhance our services to respond to the need and now operate 7 days a week.

People’s Kitchen, Belfast has received approval by the Charity Commission NI in July 2021 as a charity, reference number NIC 108172.

People’s Kitchen, Belfast conduct is governed by its Constitution.

The Board of Trustees is responsible for the policy and strategy of the charity along with the financial and legal probity of the organisation and the appointment of members. The Board meets on at least a bi-monthly basis and receives regular management and financial reports.

Members are recruited to ensure that representative skills and experiences are in place to deliver the charity’s vision and that the mission and objectives are achieved. There are two classes of membership; individual and; affiliate. Any person can apply for individual membership of the Company, providing they are not an employee. Application to become an individual member is open to anyone and is subject to approval of the Board of Trustees. Any organisation active within the area of benefit, whether voluntary or statutory, which subscribes to the Objects of the Charity can become an affiliate member. Potential

## **PEOPLE'S KITCHEN BELFAST**

### **TRUSTEES REPORT (cont'd) Year ended 31 March 2024**

Trustees are considered by the membership and elected at a general meeting or Annual General Meeting of the charity. The Trustees have the power to co-opt additional Trustees with particular skills, who need not be members of the Charity.

The project is managed by a Volunteer Co-Ordinator, supported by a series of Team Leaders who coordinate and organise a team of trained and experienced Volunteers.

### **ACTIVITIES AND OBJECTIVES**

Providing a safety net for people at vulnerable times our objectives include:

- Engaging with people who are in need because of; loneliness or isolation; food or fuel poverty; homelessness or the risk of homelessness; people who are excluded from services or who are destitute or who have other similar needs
- Offering professional support and guidance provided by a team of trained and dedicated volunteers
- Creating a safe, warm, and welcoming place, available to all
- Delivering food, clothing, sleeping bags and other essential services both within the premises and through outreach
- Committed to building a positive and life affirming environment, promoting confidence, resilience and self esteem
- Working together with professional partners to signpost people in need towards essential accommodation and healthcare provider services
- Supporting people onto paths out of poverty and homelessness towards independent living
- Providing an open door to all people in need and treating everyone with equal respect and dignity

How we achieve our objectives:

- Homeless outreach – Our team responds to the needs of those who would be rough sleeping or at risk of rough sleeping in Belfast, attending to their basic needs and working with all agencies including Extern, NIHE, Belfast Trust and the PSNI to ensure those who require help are able to access it
- Food Bank – This service provided a response to those experiencing food poverty and volunteers worked hard to provide parcels throughout the week and making referral to the NBAP to help assist individuals out of poverty.
- Drop in service – Every Friday and Saturday, people experiencing poverty/homelessness can get access to a hot meal and emotional support and provided the opportunity to be referred to additional services if required

## **PEOPLE'S KITCHEN BELFAST**

### **TRUSTEES REPORT (cont'd) Year ended 31 March 2024**

#### **ACHIEVEMENTS AND PERFORMANCE**

The project continues to operate from 1 Antrim Road as our current main base and people who need our help have become familiar with this location. As the need continues to grow, People's Kitchen will respond to that need and look to develop new services. In time that may mean looking for more suitable premises.

We have continued to see an increase in the need for our services as numbers of those presenting have doubled in six months, we had to adapt and review our teams to ensure we were able to continue to provide an important service.

At times we struggled to secure funding and worried about the financial stability of the project and without the generosity of the public we would not be able to continue to provide all of our services.

We have taken the lead in organising a number of marches and events to highlight the increasing deaths relating to drug addiction and mental health, we particularly were concerned about the amount of deaths on the streets and the public joined us in calling for more joint up services and an increase in access to services for those experiencing homelessness, addiction and mental health issues. Peoples Kitchen took the lead also in organising a round table discussion with all political parties in Stormont along with families who were impacted asking for their support to call for change. This work continues with the "Empty Shoes" Lost Lives" campaign. We continue with this campaigning through meeting with government departments calling on better services for those experiencing homelessness/addiction problems.

Our volunteers are provided with regular training which includes first aid, naloxone dispensing and working with vulnerable adults, our focus is always for the development of our volunteer team and we plan to offer more training in the new year.

Over the past number of years, we have been able to support several individuals to access rehabilitation in Liverpool and parts of England. It was fantastic to see the change with them as they started recovery, and some are now back volunteering at the project.

We have over fifty volunteers that provide support across all of our services and give their time generously to support those in need, we couldn't do the work without the commitment and dedication of them all and we aim to focus on more development of our teams.

## **PEOPLE'S KITCHEN BELFAST**

### **TRUSTEES REPORT (cont'd)**

**Year ended 31 March 2024**

Throughout the year we have had a number of agencies/businesses that help support our work with volunteering that include Department for Communities, Extern, Ulster Bank etc.. – they have provided a lifeline at times when the project was under extreme pressure.

The People's Kitchen supports a number of people who experience issues across Belfast, and we provide services to people who are homeless or at risk of homeless including people experiencing addiction, people who are seeking Asylum or are Refugees, ex-offenders and prisoners, people from an Ethnic Minority, including people from the Irish Traveller Community, people with disabilities or mental health concerns, people with HIV/AIDS, people living in poverty or deprivation, irrespective of community location, including men, women and children, older and younger people, tenants and home owners, victims. We also provide advice and information on our work to the General Public, volunteers and our partners in the voluntary and community sector.

As a charity, we offer advice/advocacy/information, aim to find or refer to accommodation/housing provision, including emergency accommodation, though that is getting much harder: we provide counselling/support, education/training, general welfare/benevolent support. In our general charitable purposes, we are seeking to help alleviate poverty. We participate in research and evaluation of the lived experience of homelessness when required.

The Peoples Kitchen Belfast has been able to run a number of initiatives looking at education and working alongside local youth providers and have worked with over 2500 young people across the City looking at prevention, empowerment and some of these young people have been able to secure employment in the homeless sector. Our focus is on prevention and how we stop individuals from experiencing homelessness.

Particularly around winter months, there can be an increase in deaths of people who are living in homes that aren't warm, so its important people are aware of what support is available for them through Belfast City Council and the Housing Executive and through all those agencies who can provide assistance to stay warm.

One of the things we wanted to do was to get into the community and share that information but also bring a bit of joy to them. That is why we have a drop-in service every Friday and Saturday night because our homeless visitors get a dinner, they get a dessert and they are warm and can socialise.

People's Kitchen is about reaching out to the people in the community who are isolated and feel detached from services.



## **PEOPLE'S KITCHEN BELFAST**

### **TRUSTEES REPORT (cont'd)**

**Year ended 31 March 2024**

The following is a breakdown of numbers of those people who have used the service during 2023/24,

**Outreach contacts on the streets – 21,840**

**Food parcels – 27,500**

**Drop in meals – 24,200**

People who used our services benefited from the People's Kitchen in several ways including,

- Securing suitable accommodation for those at risk of street sleeping through an outreach programme who also have the training to administer lifesaving medical treatment to those on the street.
- Provision of a drop-in service for those at risk of homelessness and poverty to access advice and support that they require.
- Alleviating poverty through the provision of food, clothing and welfare advice with a view of assisting the individual out of poverty and ensuring they have access to the appropriate services.
- Liaising with the Belfast Trust and addiction services to sign post and refer those at risk of substance misuse and self-harm into support
- Improving the lives of those who use our service to assist to a more independent and healthier life.
- Helping individuals sustain their tenancy and providing a multi-agency approach to ensure those who use our service receive tailored support to meet their needs.
- Identifying those at risk of homelessness and poverty to prevent them from reaching a crisis situation and reducing the stress of those individuals. Benefits from the above purposes are measured over time by the census, other regional housing and economic statistics, research, studies and surveys along with regular and long-term measures of health and wellbeing measuring health equity and inequalities and government publications showing government targets.
- All volunteers have the professional training provided by People's Kitchen and our volunteers benefit those who are homeless, Families in need, Asylum Seekers/Refugees, those experiencing poor health and addiction issues, Ex-offenders and prisoners, Ethnic Minorities, Unemployed/low income, Young People, Older People, Victim Support, Isolated and lonely, People with physical and learning disabilities and experiencing mental health problems.

Our team of volunteers have been working extremely hard over the past number of years to support those in need and we couldn't do this without support from the public and businesses such as

## **PEOPLE'S KITCHEN BELFAST**

### **TRUSTEES REPORT (cont'd) Year ended 31 March 2024**

Hendersons, PRM and those who continue to donate financially or give their time to support the project.

#### **PUBLIC BENEFIT STATEMENT**

The Board of the People's Kitchen Belfast confirm that they have had due regard for the guidance produced on public benefit by the Charity Commission for Northern Ireland, and are pleased to report that during the year the charity has continued to provide public benefits through the programmes and services we offer. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set out.

#### **Public Benefits:**

Benefits from the Peoples Kitchen Belfast include,

- Securing suitable accommodation for those at risk of street sleeping through an outreach programme who also have the training to administer life saving medical treatment to those on the street.
- Provision of a drop in service for those at risk of homelessness and poverty to access advice and support that they require.
- Elevating poverty through the provision of food, clothing and welfare advice with a view of assisting the individual out of poverty and ensuring they have access to the appropriate services.
- Liaising with the Belfast Trust and addiction services to sign post and refer those at risk of substance misuse and self harm into support.
- Improve the lives of those who use our service to assist to a live a more independent and healthier life.
- Helping individuals sustain their tenancy and providing a multi agency approach to ensure those who use our service receive tailored support to meet their needs.
- Identify those at risk of homelessness and poverty to prevent them from reaching a crisis situation and reducing the stress of those individuals.

Benefits from the above purposes are measured over time by the census, other regional housing and economic statistics, research, studies and surveys along with regular and long term measures of health and wellbeing measuring health equity and inequalities and government publications showing government targets.

In providing medical treatment for those using our services there is unattended risk for the administration of Naloxone however this is rare and the benefits outweigh the harm.

All volunteers have the professional training Peoples Kitchen Benefits are provided to those who are homeless, Families in need, Asylum Seekers/Refugees,

## **PEOPLE'S KITCHEN BELFAST**

### **TRUSTEES REPORT (cont'd)**

**Year ended 31 March 2024**

Those experiencing poor health and addiction issues, Ex-offenders and prisoners, Ethnic Minorities, Unemployed/low income, Young People, Older People, Victim Support, Isolated and lonely, People with physical and learning disabilities, Mental health There is no private benefit from this is more than incidental.

### **FINANCIAL REVIEW**

The charity's incoming recourse for the year amounted to £166,946 (2023: £241,116). Principal sources of funding are from grants and donations. The outgoing expenditure for the year amounted to £203,910 (2023 £170,106) The net outgoings for the year amounted to £36,964 (2023: incoming £71,010).

The Charity is extremely grateful to all its donors, without whose support People's Kitchen Belfast would not be able to run a number of its activities.

### **GOING CONCERN**

The activities of the trustees are dependent on ongoing contributions from its members. The Trustees are of the opinion that the trustees has sufficient resources at the date of approval of these financial statements to meet commitments which will arise in the year from the date of signing this report and subject to the continuing support from members to fund on an ongoing basis the trustee's current activities and other financial commitments.

### **RESERVES POLICY**

The Trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ('the free reserves') held by the charity taking into account of current and ongoing commitments. It is the policy of the Trustees to hold between two and six month's normal expenditure this equate to between £31,459 and £94,377. At the year-end unrestricted 'free' reserves were £80,694 and are within the target level of reserves. The Trustees, however, consider it prudent to hold reserves at this level as the funding of its present activities is dependent of the ongoing financial support of its funders.

### **RESPONSIBILITIES IN RESPECT OF THE FINANCIAL STATEMENTS**

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 law 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

## **PEOPLE'S KITCHEN BELFAST**

### **TRUSTEES REPORT (cont'd)**

**Year ended 31 March 2024**

resources, including the income and expenditure, of the charity for that period. 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 2019 (FRS 102);
- make judgements and accounting 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 charity will continue to operate.

The trustees are responsible for keeping adequate 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 (Northern Ireland) 2008 and Charities Act (Northern Ireland) 2013 and Charities (Accounts and Reports) Regulations (Northern Ireland) 2015. 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 are responsible for the maintenance and integrity of the charity and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

#### **RISK REVIEW**

A review of major risks has been undertaken by the Trustees and systems and procedures implemented to manage identified risks. The principal risks are in relation to the likelihood of reputational damage and financial risks associated with the expectation of ongoing financial support from funders. These risks are mitigated by the Trustees regularly monitoring the various activities of the charity at stated meetings and by reviewing available funding streams.

#### **FUTURE PLANS**

As we move into 2024/25 we hope to continue to develop the project and work on a 10 year strategic plan looking at the long term future to ensure the sustainability and to ensure we are meeting the needs of those who need our support. We are very thankful to all those who have supported their support as we couldn't do it without your help and support

**PEOPLE'S KITCHEN BELFAST**

**TRUSTEES REPORT (cont'd)**  
**Year ended 31 March 2024**

**Disclosure of Information to Independent Examiner**

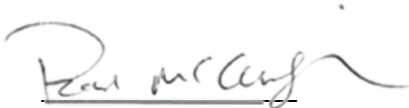
So far as each of the trustees in office at the date of approval of these financial statements is aware:

- there is no relevant information of which the charity's independent examiner is unaware; and
- they have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant information for the independent examination and to establish that the charity's independent examiner is aware of that information.

**Independent Examiner**

Hopper & Co., have indicated their willingness to remain in office and a resolution for their re-election will be proposed at the forthcoming Annual General Meeting.

Approved by the trustees at a meeting on 14 December 2024 and signed on its behalf by:



Mr P McCusker  
Chairperson & Trustee



Mrs L Duffy  
Secretary & Trustee

**PEOPLE'S KITCHEN BELFAST**  
**INDEPENDENT EXAMINERS REPORT**  
**Year ended 31 March 2024**

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF PEOPLE'S KITCHEN BELFAST**

I report on the financial statements of People's Kitchen Belfast for the year ended 31st March 2024 which are contained within the 2024 Annual Report.

**Respective responsibilities of trustees and independent examiner**

People's Kitchen Belfast trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities Act (Northern Ireland) 2008.

People's Kitchen Belfast trustees consider that an audit is not required under section 65(2) (audit) of the Charities Act (Northern Ireland) 2008 for the year and that an independent examination under section 64(1) of the Charities Act (Northern Ireland) 2008 is required.

It is my responsibility to:

- examine the accounts
- to state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out under Section 65 of the Charities Act (Northern Ireland) 2008. An examination includes a review of the accounting records kept by the Church and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from the trustees concerning any such matters. The procedures do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the financial statements.

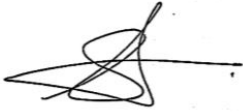
**Independent examiner's statement**

In the course of 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 proper accounting records in accordance with Section 63 of the charities Act (Northern Ireland) 2008, and
- to prepare financial statements which accord with the accounting records in accordance with Section 64 of the Charities Act (Northern Ireland) 2008 have not been met; or

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



---

S Hopper FCA  
Partner  
Hopper & Co

PEOPLE'S KITCHEN BELFAST

STATEMENT OF FINANCIAL ACTIVITY (INCLUDING INCOME AND EXPENDITURE ACCOUNT)  
for the year ended 31 March 2024

	Note	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
		£	£	£	£
<b>Income from:</b>					
Donations and legacies	2	151,790	15,156	166,946	241,116
Investment Income	3	-	-	-	-
Other	4	-	-	-	-
		-----	-----	-----	-----
		-----	-----	-----	-----
<b>Total Income</b>		151,790	15,156	166,946	241,116
		-----	-----	-----	-----
<b>Expenditure on:</b>					
Charitable activities	5	188,754	15,156	203,910	170,106
		-----	-----	-----	-----
		-----	-----	-----	-----
<b>Total Expenditure</b>		188,754	15,156	203,910	170,106
		-----	-----	-----	-----
Net (Outgoing)/Income		(36,964)	-	(36,964)	71,010
Transfers between funds		-	-	-	-
		-----	-----	-----	-----
Net movement in funds		(36,964)	-	(36,964)	71,010
Funds brought forward		140,559	-	140,559	69,549
		-----	-----	-----	-----
Funds carried forward	12	103,595	-	103,595	140,559
		=====	=====	=====	=====

All income and expenditure derive from continuing activities.

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

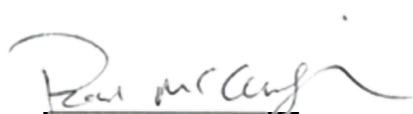


**PEOPLE'S KITCHEN BELFAST**

**BALANCE SHEET  
As at 31 March 2024**

	Note	2024 £	2023 £
<b>Fixed Assets</b>			
Tangible Fixed Assets	9	35,850	36,613
<b>Total fixed assets</b>		<u>35,850</u>	<u>36,613</u>
<b>Current Assets</b>			
Debtors	10	2,167	2,167
Cash and cash equivalents		95,923	103,459
<b>Total current assets</b>		<u>98,090</u>	<u>105,626</u>
<b>Creditors – amounts falling due within one year</b>	11	30,345	1,680
<b>Total creditors</b>		<u>30,345</u>	<u>1,680</u>
<b>Net Current Assets</b>		<u>67,745</u>	<u>103,946</u>
<b>Total net Assets</b>		<u>103,595</u>	<u>140,559</u>
<b>Funds of the charity</b>			
<b>Unrestricted funds</b>	12		
General funds		103,595	140,559
<b>Total unrestricted funds</b>		<u>103,595</u>	<u>140,559</u>
<b>Restricted Funds</b>	12	-	-
<b>Total charity funds</b>		<u>103,595</u>	<u>140,559</u>

These financial statements were approved by the board of trustees and authorised for issue on 13 December 2024 and are signed on behalf of the board by:



Mr Paul McCusker  
Trustee

The notes on pages 18 to 28 form part of these financial statements.

**PEOPLE'S KITCHEN BELFAST**  
**NOTES TO THE ACCOUNTS**  
**for the year ended 31 March 2024**

**1. ACCOUNTING POLICIES**

**General information and basis of preparation**

People's Kitchen, Belfast is a charity registered with the Charity Commission NI, reference number NIC 108172. The address of the registered office is given in the charity information on page I of these financial statements.

People's Kitchen, Belfast conduct is governed by its Constitution

The charity constitutes a public benefit entity as defined by FRS 102.

**Statement of compliance**

The financial statements have been prepared in accordance with the accounting policies set out in notes to the financial statements and applicable accounting standards, 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 issued in October 2019 (FRS102), the charity's governing document, the Charities Act (Northern Ireland) 2008, Charities Act (Northern Ireland) 2013, The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are prepared in sterling which is the functional currency of the charity rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. The trustees consider that these policies are suitable, have been consistently applied and are supported by reasonable and prudent judgements and estimates.

**FUND ACCOUNTING**

The charity has various types of funds for which it is responsible, and which require separate disclosure. A definition of the various types of funds is as follows:

Restricted funds comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor and (b) revenue donations or grants for a specific charitable activity intended by the donor. Where these funds have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average balance basis.

## PEOPLE'S KITCHEN BELFAST

### NOTES TO THE ACCOUNTS (cont'd)

31 March 2024

Unrestricted funds are funds which are expendable at the discretion of the Charity in furtherance of its objectives. In addition to expenditure on activities such funds may be held in order to finance capital investment and working capital.

Designated funds are general funds set aside by the trustees for use in the future.

#### INCOMING RESOURCES

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably, and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity, and it is probable that they will be fulfilled.

Voluntary income received by way of donations and gift is credited to revenue on a receivable basis.

The charity receives grants in respect of support services. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received, and the amount can be measured reliably.

If entitlement is not met, then these amounts are deferred. Revenue grants are credited to incoming resources on the earlier date of when they are received or when they are receivable unless they relate to a specified future period.

Other income represents income that cannot be reported under the other analysis headings provided within the SoFA.

#### (i) Incoming resources with related expenditure

Where incoming resources have related expenditure (as with insurance proceeds) the incoming resources and related expenditure are reported gross in the SoFA.

## PEOPLE'S KITCHEN BELFAST

### NOTES TO THE ACCOUNTS (cont'd)

31 March 2024

#### (ii) Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

#### (iii) Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

#### (iv) Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered.

#### (v) Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

#### (vi) Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

#### (vii) Investment income

This is included in the accounts in the period to which it relates.

#### (viii) Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

### EXPENDITURE AND LIABILITIES

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

- Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries and includes salary costs, support service expenses, and an apportionment of support costs;
- Other expenditure represents those items not falling into the categories above.

## PEOPLE'S KITCHEN BELFAST

### NOTES TO THE ACCOUNTS (cont'd)

31 March 2024

#### (i) **Liability recognition**

Liabilities are recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably.

#### (ii) **Governance costs**

These are shown within charitable activities and include the costs of preparation and examination of accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

#### (iii) **Grants with performance conditions**

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

#### (iv) **Grants payable without performance conditions**

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

#### (v) **Support costs**

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and administrative payroll costs.

They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings, they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources. Premises overheads have been allocated on a basis consistent with the use of the resources. Staff costs and other overheads have been allocated based on time spent, per capita and activity.

#### **Employee benefits**

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

#### **Value Added Tax**

The charity is not registered for VAT purposes, therefore expenditure is shown gross of VAT.

## PEOPLE'S KITCHEN BELFAST

### NOTES TO THE ACCOUNTS (cont'd)

31 March 2024

#### ASSETS

##### (i) Tangible Fixed Assets

The cost of tangible fixed assets is their purchase cost, together with any incidental costs of acquisition. Depreciation is calculated so as to write off the cost of tangible fixed assets, less their estimated residual values, on a straight-line basis over the expected useful economic lives of the assets concerned. The principal annual rates used are as follows:

Office IT & Equipment	33% Straight line
Kitchen Plant & Equipment	20% Straight line
Motor vehicles	25% Reducing balance

In accordance with FRS102, assets under construction are not depreciated until such times as they are available for use.

Where the recoverable amount of a fixed asset is found to be below its net book value, the asset is written down to the recoverable figure and the loss on impairment is recognised in the SoFA.

##### (ii) Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

#### Leases

Rentals payable under operating leases are charged to the SoFA on a straight-line basis over the period of the lease.

#### Tax

The Charity benefits from various exemptions afforded by tax legislation. It is therefore not liable to corporation tax on income or gains falling due within those exemptions. Recovery is made of tax deducted from receipts under gift aid.

#### Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

#### Judgements and key sources of estimation uncertainty

The following judgements including those involving estimates have been made in the process of applying the above accounting policies that have had the most significant effect on the amounts

## PEOPLE'S KITCHEN BELFAST

### NOTES TO THE ACCOUNTS (cont'd)

31 March 2024

recognised in the financial statements and that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year:

- depreciation method and asset useful lives

The estimates and assumptions are reviewed on an ongoing basis considering the current and future market conditions.

## 2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Total 2024
	£	£	£
Donations and gifts	151,790	15,156	166,946
	-----	-----	-----
	151,790	15,156	166,946
	-----	-----	-----

	Unrestricted Funds	Restricted Funds	Total 2023
	£	£	£
Donations and gifts	241,116	-	241,116
	-----	-----	-----
	241,116	-	241,116
	-----	-----	-----

## 3. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Deposit interest	-	-	-	-
	-----	-----	-----	-----
	-	-	-	-
	-----	-----	-----	-----

PEOPLE'S KITCHEN BELFAST

NOTES TO THE ACCOUNTS (cont'd)

31 March 2024

4. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Other Income	-	-	-	-
	-----	-----	-----	-----
	-	-	-	-
	-----	-----	-----	-----

5. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Employment Costs	6,485	-	6,485	6,990
Direct Costs	106,997	10,402	117,399	99,904
Establishment Costs	36,146	4,754	40,899	31,551
Repairs and Maintenance	1,233	-	1,233	5,497
Profit on Disposal of Fixed Assets	8,078	-	8,078	-
Depreciation	10,347	-	10,347	7,935
Motor & Travel Costs	6,166	-	6,166	7,162
Sundry Expenses	12,222	-	12,222	9,387
Governance costs (note 6)	1,080	-	1,080	1,680
	-----	-----	-----	-----
	188,754	15,156	203,910	170,106
	-----	-----	-----	-----

6. GOVERNANCE COSTS

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Independent Examination fees	1,080	-	1,080	1,680
	-----	-----	-----	-----
	1,080	-	1,080	1,680
	-----	-----	-----	-----



## PEOPLE'S KITCHEN BELFAST

### NOTES TO THE ACCOUNTS (cont'd)

31 March 2024

#### 7. EMPLOYEES

##### Employment Costs

	Total Funds 2024	Total Funds 2023
	£	£
Wages and Salaries (including social security)	6,485	6,990
	-----	-----
	6,485	6,990
	-----	-----

##### Number of Employees

The average number of employees expressed as full-time equivalents, during the year was;

	Total 2024	Total 2023
Average number of employees	-	-
	-----	-----

No Employees received total employee benefits (excluding pension costs) of more than £60,000

#### 8. TAXATION

The charity is a registered charity, and as such is entitled to certain tax exemptions on income and profits from investments, and surpluses on any trading activities carried out in the furtherance of the charity's primary objectives, if these profits and surpluses are applied solely for charitable purposes. The charity is not registered for VAT and, accordingly, all their expenditure is inclusive of any VAT incurred.

PEOPLE'S KITCHEN BELFAST

NOTES TO THE ACCOUNTS (cont'd)

31 March 2024

9. TANGIBLE FIXED ASSETS

	Motor Vehicles	Fixtures & Fittings	Total
Cost	£	£	£
At beginning of the year	12,000	32,773	44,773
Additions	17,159	-	17,159
Disposals	(12,000)	-	(12,000)
At end of the year	17,159	32,773	49,932
<b>Depreciation</b>			
At beginning of the year	3,188	4,972	8,160
Depreciation	3,237	6,607	9,844
Disposals	(3,922)	-	(3,922)
At end of the year	2,503	11,579	14,082
Net book value at beginning of the year	8,813	27,801	36,613
Net book value at end of the year	14,656	21,194	35,850

10. DEBTORS

	2024 £	2023 £
Prepayments and accrued income	2,167	2,167
	2,167	2,167

11. CREDITORS

	2024 £	2023 £
Accruals	1,080	1,680
Creditors	16,316	-
Hire Purchase	12,949	
	30,345	1,680

PEOPLE'S KITCHEN BELFAST

NOTES TO THE ACCOUNTS (cont'd)

31 March 2024

12. FUND BALANCES

Fund	Balance at start £	Income £	Expenditure £	Surplus / (Deficit) £	Transfer £	Balance at end £
<b>Unrestricted Funds</b>						
General fund	140,559	151,790	(188,754)	(36,964)	-	103,595
	-----	-----	-----	-----	-----	-----
	140,559	151,790	(188,754)	(36,964)	-	103,595
	-----	-----	-----	-----	-----	-----
<b>Restricted Funds</b>						
Voucher Project	-	15,156	(15,156)	-	-	-
	-----	-----	-----	-----	-----	-----
	-	-	-	-	-	-
	-----	-----	-----	-----	-----	-----
<b>Total</b>	<b>140,559</b>	<b>166,946</b>	<b>(203,910)</b>	<b>(36,964)</b>	<b>-</b>	<b>103,595</b>
	-----	-----	-----	-----	-----	-----

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds	Total 2024
	£	£	£
Fixed Assets	35,850	-	35,850
Net Current Assets	67,745	-	67,745
	-----	-----	-----
	103,595	-	103,595
	-----	-----	-----

	Unrestricted Funds	Restricted Funds	Total 2023
	£	£	£
Fixed Assets	36,613	-	36,613
Net Current Assets	103,946	-	103,946
	-----	-----	-----
	140,559	-	140,559
	-----	-----	-----

**PEOPLE'S KITCHEN BELFAST**  
**NOTES TO THE ACCOUNTS (cont'd)**  
**31 March 2024**

**14. FINANCIAL COMMITMENT**

No contracts had been placed for future capital expenditure at the balance sheet date

**15. ETHICAL STANDARDS**

In common with many other organisations of our size and nature, we use our independent examiner to prepare and assist in the preparation of the financial statements.

**16. RELATED PARTIES**

There were no related party transactions during the year (2024: £Nil).