Company registration number: 07875786
Charity registration number: 1145449

STAK- St Austell Community Kitchen

A charitable incorporated organisation (CIO).

Annual Report and Unaudited but Independently Examined Accounts

for the year ended 31 December 2025

Cornwall Community Accountancy Service
The Elms,
61 Green Lane
Redruth
Cornwall
TR15 1LS

STAK- St Austell Community Kitchen
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STAK- St Austell Community Kitchen
Reference and Administrative Details

Charity name	STAK- St Austell Community Kitchen
Charity registration number	1145449
Company registration number	07875786
	Registered in England & Wales
Registered office	4 Victoria Place St Austell Cornwall PL25 5PE
Trustees	S Batsford G Bulled D Delara - Vice Chair A Palmer - Director and Finance Officer B Palmer - Director and Chair C Woodman - Director and Secretary
Key management personnel	David Delara - Manager
Bankers	Lloyds Bank PLC White River Place St Austell Cornwall PL25 5AZ
Independent Examiner	Debbie Risborough (FCCA) Cornwall Community Accountancy Service The Elms, 61 Green Lane Redruth TR15 1LS

STAK- St Austell Community Kitchen
Trustees' Report

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report and the unaudited financial statements for the year ended 31 December 2025

Objectives and activities

STAK has continued to provide support to all who need it. We have continued to work with people experiencing homelessness, social isolation and food poverty.

Who we are

St Austell Community Kitchen (STAK) is a registered charity limited by guarantee and has been running for over 37 years. First starting as a Soup Kitchen at the Baptist Church in 1988, was then registered as an unincorporated Charity in March 1993 and as an incorporated Charity registered in January 2012. STAK provides a safe and welcoming environment for the vulnerable, needy and homeless within the community. STAK operated out of a leased unit in central St. Austell, within close proximity to the bus and railway station. STAK abides by its articles of associations.

Within the articles, STAK has two objects:-
• The prevention or relief of poverty in Cornwall by providing or assisting in the provision of nutritious food, drink and clothing for those in need and by providing education, training and such other support to relieve poverty as the Trustees may determine.
• Such charitable purposes for the public benefit as are exclusively charitable according to the laws of England and Wales as the Trustees may from time to time determine.

Our Mission Statement

'To raise awareness of, and provide support and services to, the vulnerable, needy and homeless within our community, and to offer them the space and safety to engage with the community at large, improve their lives and maintain independence.'

Public benefit statement

In line with the guidance provided by the Charity Commission, STAK is required to demonstrate that our aims are to the "public benefit". The Trustees confirm that all of our clients, volunteers and the wider community benefit from a combination of one or more of the following purposes:

- the prevention or relief of poverty
- the advancement of education
- the advancement of health or the saving of lives
- the advancement of citizenship or community development through the relief of those in need by reason of youth, age, ill health, disability, financial hardship or other disadvantage..

Our mission statement still holds true for us as we endeavor to support the local community and our dedicated volunteers and staff.

STAK- St Austell Community Kitchen
Trustees' Report

What we do

STAK respects the individuality and humanity of all who pass through its doors, helping those less fortunate, or who ask for help, by encouraging and supporting people to improve their lives.

The main beneficiaries of STAK are the vulnerable, needy and homeless of our community. The needs and requirements of the client and volunteer base are many, but include physical and mental health issues, as well as social and financial exclusion.

STAK welcomes the opportunity to link up with other agencies and to work in partnership to meet the needs of our client group.

Our Clients and Their Issues

The people who access STAK come from a variety of backgrounds, however all are 'vulnerable, needy or homeless'. They are more often than not people who are facing challenging times and have complex problems. Client issues include:

- single homeless people
- people who are in debt
- ex-military, who are struggling to adjust after military service
- people who are in danger of becoming homeless
- people with substance dependency issues – drugs and alcohol
- people with physical and/or mental health issues
- people who are isolated and unable to integrate with the community
- people who are illiterate or struggle with reading and writing

Achievements and performance

Due to the temporary closure of the new premises throughout 2024, our achievements were confined to the ongoing work being carried out by the contractors. This took much longer than originally anticipated due to both unforeseen issues and intermittent absences of the workmen.

We were finally able to reopen STAK in June 2025 after a lengthy refurbishment. Therefore, we continue, as a charity, to operate from leased premises at 4 Victoria Place in St. Austell.

Future plans

The Board of Trustees are committed to growing the number of services offered by the charity

For 2025, the Trustees agreed the following objectives for the charity:-

1. Promote the charity at a local and countywide level, to share the work STAK does and to network with likeminded organisations and businesses.
2. Continue to develop the charity's volunteer programme by providing ongoing support, training, and opportunities.
3. Improve the governance of the charity through training and ongoing evaluation against the Charity Commission's six hallmarks of an effective charity.
4. Extend the range of courses offered to clients and volunteers based on their needs and wants, and the availability of funding.
5. Recruit additional volunteers (and suitable Trustees) as a matter of urgency.

The Board of Trustees will work with the Café Manager to achieve these five aims.

Support for STAK

Although financially times have been hard for people, we have continued to be well supported by individuals and local businesses. The Trustees, staff and volunteers have worked hard to ensure STAK's well-established reputation is maintained.

STAK would not be able to operate without the hard work and dedication of all our volunteers, as well as the very generous donations from the wider community, particularly local business. Food donations, particularly from local supermarkets, have played a very significant role in keeping our running costs down. The Trustees would also like to thank the small but dedicated staff team who constantly go above and beyond. Our great appreciation and heartfelt 'thank you' to everyone who has contributed to the work of STAK in 2025, often in somewhat challenging circumstances.

Financial Review

STAK has a deficit for the year of £3,162 (2024 surplus of £21,486). The reserves carried forward are £147,849 (2024 £151,011) of which unrestricted funds are £147,545 (2024 £150,707).

Reserves policy

The trustees believe that unrestricted reserves of three months' worth of operating costs plus £10,000 for closure costs as free reserves is prudent to ensure the charity can meet its obligations should anything untoward happen that requires closure of operations. Free reserves are unrestricted and undesignated reserves. Based on the current year this should be £19,927 (2024 £17,442). The current balance of unrestricted and undesignated funds of £3,529 (2024 £27,963) is less than this.

Extraordinary Item

Since the 31 December 2025 the charity has been unable to secure sufficient funding either from public or private charitable bodies. Therefore, the charity is facing closure in September 2026 unless new sources of financial support can be found.

Structure, governance and management

The charity is managed by a board of Trustees who are appointed at the Annual General Meeting or invited by consensus of the board as and when the need arises to a maximum of 12. The charity is governed by the Articles of Association which were last reviewed in January 2012.

The charity's Independent Examiner, Debbie Risborough, from Cornwall Community Accountancy Service, also provides advice on compliance issues such as HMRC, Companies House and Charity Commission requirements.

The day-to-day operations of STAK are overseen by a Cafe Manager. The Cafe Manager reports to the Board of Trustees.

STAK- St Austell Community Kitchen
Trustees' Report

Trustee Responsibilities

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Companies Act 2006 and the applicable Statement of Recommended Practice. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

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

Small company provisions

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Approved by the Board on 14 August 2026 and signed on its behalf by:



Brian Palmer
Chairman of Trustees

STAK- St Austell Community Kitchen
Independent Examiner's Report

I report on the accounts of the company for the year ended 31 December 2025 which are set out on pages 7 to 17.

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 in accordance with the requirements of the Charities Act 2011 ("the 2011 Act"). The trustees consider that an audit is not required for this year under section 144(2) of 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;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act;
- and state whether particular matters have come to my attention.

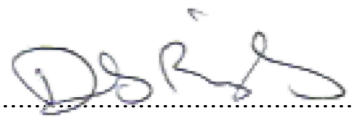
Basis of independent examiner's report

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 section 130 of the 2011 Act: 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;
2) or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



.....

Debbie Risborough, Chartered Certified Accountant
Cornwall Community Accountancy Service
The Elms, 61 Green Lane,
Redruth, Cornwall TR15 1LS

28th September 2026

.....

Date:

STAK- St Austell Community Kitchen
Statement of Financial Activities

for the year ended 31 December 2025

	Note	Unrestricted funds 2025 £	Restricted income funds 2025 £	Total funds 2025 £	Prior year funds 2024 £
Income and endowments from:					
Donations and legacies	4	8,529	-	8,529	4,083
Charitable activities	5	27,767	-	27,767	44,540
Investments	6	126	-	126	663
Other		126	-	126	1,966
Total		36,548	-	36,548	51,252
Expenditure on:					
Charitable activities	7	39,710	-	39,710	29,766
Total		39,710	-	39,710	29,766
Net income/(expenditure) before investment gains/(losses)		(3,162)	-	- 3,162	21,486
Net income/(expenditure)		(3,162)	-	- 3,162	21,486
Net movement in funds		(3,162)	-	- 3,162	21,486
Reconciliation of funds:					
Total funds brought		150,707	304	151,011	129,525
Total funds carried forward		147,545	304	147,849	151,011

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

All income and expenditure derive from continuing activities

STAK- St Austell Community Kitchen
Balance Sheet

As at 31 December 2025

	Note	2025 £	2025 £	2024 £	2024 £
Fixed Assets					
Tangible Assets	11		143,338		122,066
			143,338		122,066
Current Assets					
Stocks and work in progress	12	477		-	
Debtors	13	337		6,845	
Cash at bank and in hand		5,136		23,213	
		5,950		30,058	
Creditors: Amounts falling due within one year	14	(1,439)		(1,113)	
Net current assets			4,511		28,945
Total assets less current liabilities			147,849		151,011
Net assets			147,849		151,011
The funds of the charity:					
Restricted funds			304		304
Unrestricted funds					
Other reserves		144,016		122,744	
Unrestricted income funds		3,529		27,963	
Total unrestricted funds			147,545		150,707
Total charity funds			147,849		151,011

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.
For the year ended 31 December 2025 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.
Approved by the Board on 14 August 2026 and signed on its behalf by:

A Palmer

A Palmer - Director and Finance Officer
Trustee

STAK- St Austell Community Kitchen
Notes to the Accounts

1 Accounting policies

1.1 Basis of accounting

The accounts have been prepared under the historical cost convention and 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 (FRS102) second edition - October 2019 (effective 1 January 2019);
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102);
- the Companies Act 2006 and
- the Charities Act 2011.

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 charity constitutes a public benefit entity as defined by FRS102

1.2 Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

1.3 Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Designated funds are amounts that are allocated for specific purposes by the charity itself.

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

Revaluation funds are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market value.

1.4 Income

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS102 SORP or FRS102.

Items of income are recognised and included in the accounts when all of the following criteria are met:
- the charity has entitlement to the funds;
- any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

Donations and legacies are voluntary income received by way of donations and gifts. It is included within the accounts when receivable and only when the charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts are included in the accounts at the same time as the gift/donation to which it relates

Donated goods and services are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

The value of services provided by volunteers is not included within the accounts.

1.5 Resources expended

Liabilities are recognised where there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and includes the attributable value added tax which cannot be recovered.

Grants payable are charged in the year when the offer is conveyed to the recipient except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year-end are noted as a commitment, but not accrued as expenditure.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are the those costs required to support the charity in carrying out its activities and meeting its objects.

Governance costs include costs associated with meeting the constitutional and statutory requirements of the Charity, including the preparation and examination of the statutory accounts, the costs of trustee meetings and other costs linked to the strategic management of the Charity including the cost of any legal advice to trustees on governance or constitutional matters.

1.6 Tangible fixed assets and depreciation

All assets costing more than £1 are capitalised.

Tangible fixed assets are stated at cost less depreciation.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, which is reviewed annually. The rates used are as follows:-

Office equipment - 25% straight line

1.7 Taxation

The charity is exempt from corporation tax on its charitable activities.

1.8 Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

1.9 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.10 Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.11 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1.12 Pension costs

The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

1.13 Leases

Rentals under operating leases are charged to the statement of financial activities on a straight-line basis over the lease term.

1.14 Statement of cash flows

The charity is exempt from preparing a statement of cash flows on the grounds that it is a small charity

2 Company Status

The charity is a company limited by guarantee and has no share capital.
The charity is incorporated in England.
In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.
The members of the charity are the trustees named on page 1.

STAK- St Austell Community Kitchen
Notes to the Accounts

3 Statement of Financial Activities - prior year

	Unrestricted funds 2024 £	Restricted income funds 2024 £	Total funds 2024 £
Income			
Income and endowments from:			
Donations and legacies	4,083	-	4,083
Charitable activities	-	44,540	44,540
Investments	663	-	663
Other	1,966	-	1,966
Total	6,712	44,540	51,252
Expenditure			
Expenditure on:			
Charitable activities	29,766	-	29,766
Total	29,766	-	29,766
Net income/(expenditure) before investment gains/(losses)	(23,054)	44,540	21,486
Net gains/(losses) on investments	-	-	-
Net income/(expenditure)	(23,054)	44,540	21,486
Extraordinary items			-
Transfers between funds	47,612	(47,612)	-
Net movement in funds	24,558	(3,072)	21,486
Reconciliation of funds:			
Total funds brought forward	126,149	3,376	129,525
Total funds carried forward	150,707	304	151,011

4 Donations and Legacies

	Unrestricted funds	Restricted income funds	Total funds	Prior year funds
			2025	2024
	£	£	£	£
Appeals and donations	4,055	-	4,055	4,083
Gift Aid tax reclaimed	346	-	346	-
Donated goods	4,128	-	4,128	-
	8,529	-	8,529	4,083

5 Incoming resources from charitable activities

	Unrestricted funds	Restricted income funds	Total funds	Prior year funds
			2025	2024
	£	£	£	£
Grant Income:				
Cornwall Community Foundation	5,000	-	5,000	-
Cornwall Council Grant - Refurbishment	13,360	-	13,360	44,540
Misc grants	350	-	350	-
Primary Purpose Trading:				
Client income for meals	9,057	-	9,057	-
	27,767	-	27,767	44,540

6 Investment income

	Unrestricted funds	Restricted income funds	Total funds	Prior year funds
			2025	2024
	£	£	£	£
Interest on cash deposits	126	-	126	663
	126	-	126	663

7 Expenditure on charitable activities

	Unrestricted	Restricted	Total	Prior year
			2025	2024
	£	£	£	£
Direct costs				
Stock movements	(477)	-	(477)	-
Food	7,907	-	7,907	-
Christmas events	272	-	272	-
Waste Disposal	1,435	-	1,435	1,677
	9,137	-	9,137	1,677
Support costs				
Wages and salaries	22,038	-	22,038	19,533
Pensions	661	-	661	538
Rent and rates	494	-	494	1,623
Light, heat and power	1,917	-	1,917	774
Insurance	636	-	636	608
Building Repairs and maintenance	875	-	875	2,975
Equipment repairs and renewals	45	-	45	-
Equipment Hire	312	-	312	312
Telephone and fax	469	-	469	463
Printing, postage and stationery	-	-	-	237
Cleaning	37	-	37	17
Legal and professional fees	-	-	-	11
Marketing and promotion	-	-	-	48
Depreciation	2,098	-	2,098	-
Total Support Costs	29,582	-	29,582	27,139
Governance Costs				
Accountancy fees	404	-	404	275
The audit or independent examination of the charity's accounts	585	-	585	675
Total Governance Costs	989	-	989	950
Total Charitable Expenditure	39,708	-	39,708	29,766

8 Net income/ expenditure

Net income/expenditure is stated after charging:

	2025 £	2024 £
Auditors' / Examiners' remuneration	585	675
Depreciation of tangible fixed assets	2,098	-
	2,683	675

9 Staff costs

The average monthly number of employees during the year was as follows:

	2025 Number	2024 Number
Staff in charitable activities	1	1
Volunteers (nos of people involved excluding Trustees)	10	10

The aggregate payroll costs of these persons were as follows:

	2025 £	2024 £
Wages and salaries	22,038	18,658
Redundancy		875
Pensions	661	538
	22,699	20,071

All paid employees are considered to be key management personnel

No employee received emoluments in excess of £60,000 in either the current or the prior year.

The charity operates a defined contributions scheme with NEST. The pension cost shown represents the contributions payable by the charity to the scheme for the period.

The outstanding contributions at the end of the financial period were £nil (2023: £105)

10 Trustees' remuneration and expenses

Trustees received no remuneration, benefits in kind or expenses during the current or prior year.

	2025 £	2024 £
David Delara is a paid employee and is a related party to trustee Debra Delara the value of related party transactions are:	22,699	18,478

11 Tangible fixed assets

	Freehold interest in land and buildings (including heritage assets)	Fixtures, fittings and equipment	Total
	£	£	£
Cost			
As at 1 January 2025	113,674	9,763	123,437
Additions	23,370	(2,098)	21,272
As at 31 December 2025	137,044	7,665	144,709
Depreciation			
As at 1 January 2025	-	1,371	1,371
As at 31 December 2025	-	1,371	1,371
Net Book Value			
As at 31 December 2025	137,044	6,294	143,338
As at 31 December 2024	113,674	8,392	122,066

12 Stocks

	2025	2024
	£	£
Stock	477	-
	477	-

13 Debtors

	2025	2024
	£	£
Trade Debtors	283	305
Accrued income	-	6,540
Prepayments	27	-
Other debtors	27	-
	337	6,845

14 Creditors: Amounts falling due within one year

	2025 £	2024 £
Trade creditors	-	-
Taxation and social security	879	438
Accruals and deferred income	560	675
	1,439	1,113

15 Analysis of funds

	As at 1 January 2025 £	Incoming Resources £	Resources Expended £	Transfers £	As at 31 December 2025 £
Restricted Funds					
STAK training	304	-	-	-	304
	304	-	-	-	304
General Funds					
Unrestricted funds	27,963	23,188	(37,612)	(10,010)	3,529
Designated funds					
Designated crisis fund	678	-	-	-	678
Capital designated fund	122,066	13,360	(2,098)	10,010	143,338
Total Unrestricted funds	150,707	36,548	(39,710)	-	147,545
Total funds	151,011	36,548	(39,710)	-	147,849

16 Net assets by fund

	Unrestricted funds £	Restricted income funds £	Total funds £	Prior year funds £
Tangible assets	143,338	-	143,338	122,066
Current assets	5,646	304	5,950	30,058
Creditors: Amounts falling due within one year	(1,439)	-	(1,439)	(1,113)
Net Assets	147,545	304	147,849	151,011