SOUL FOOD SPACES

REPORT AND FINANCIAL STATEMENTS
For the year ended 31 March 2026

Charity Number 1157868

SOUL FOOD SPACES

ANNUAL REPORT AND FINANCIAL STATEMENTS

For the year ended 31 March 2026

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The trustees are pleased to present their annual trustees' report together with the financial statements of the charity for the year ended 31 March 2026.

The financial statements comply with the Charities Act 2022, the Memorandum and Articles of Association, 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).

1. Objectives and Activities

Aims of the Charity

Soul Food Spaces works to help create safe, nurturing spaces in order to feed people in all areas of their lives. Many people in our communities are hungry -physically hungry for food, emotionally hungry for love and connection and spiritually hungry for meaning and a sense of higher purpose in their lives. Some experience just one of these areas of hunger, others more than one, many all of them. Soul Food Spaces works to help feed people in each of these areas of life.

Objectives, strategies and activities for the year

The main aim this year as in recent years has been to maintain the work of the Bensham Food Co-op at a time when significant numbers of people continue to experience the physical and emotional consequences of food poverty. We entered the year with a healthy surplus giving us confidence that, even if we faced reduced income, we would have more than enough to continue to operate without need for reducing our service or changing its "free at the point of delivery" principles. Unexpectedly, during the year we received A Housing Support Fund Grant from the local authority/central government which helped us to deliver a higher standard of food offer to more people. Alongside this, financial donations increased slightly too, meaning that our reserves at year end had increased. Going into the new financial year, there are fresh concerns that we are unlikely to benefit from further Housing Support Fund grants because their requirements no longer seem to align with our principles, but the Board are confident that our financial planning is robust, and the bank balance healthy, so we will be able to continue to offer the same level of support to all who seek our help.

2. Public Benefit Statement

The Charitable Objects of Soul Food Spaces are:

1. To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society. For the purpose of this clause 'socially excluded' means being excluded from society, or parts of society, as a result of one of more of the following factors: financial hardship; ill health (physical or mental); substance abuse or dependency including alcohol and drugs; relationship and family breakdown or asylum seekers and refugees recently arrived in Gateshead with few or no friends or family.

2. The prevention or relief of poverty in particular but not exclusively by: (i) the provision of emergency food to individuals in financial need. (ii) supporting and cooperating with charities and other organisations working to prevent or relieve poverty.

3. To promote good mental and physical health for the public benefit in particular but not exclusively by providing sessions in meditation and delivering the five ways to well-being programme.

4. To advance education for the public benefit in particular but not exclusively by providing training and mentoring in meditation.

5. The advancement of the Christian faith for the public benefit in such ways as the trustees from time to time may think fit.

3. Policy on Grant Making

The Charity makes a very small number of grants and does not accept requests for funding. Around 80% of our income is given to help our work with the Food Co-op – although it is not restricted funding, we actively seek to use this money on all aspects of the Food Co-op along with general funding. Every board meeting has an agenda item for consideration of work towards which we might make a grant. The conditions for any grant are that they:

- Must be for an activity which helps to deliver on one or more of our charitable objectives.
- Must be for a small charity or community organisation which has limited access to income.
- Must be supported by a majority of trustees.

In the last year we made one grant donation, amounting to £600. This was to a Sudanese group which meets weekly, started by Food Co-op volunteers more than five years ago. The grant was to help them hire premises and provide food 6 nights a week during Ramadan with an Eid Celebration at the end.

4. Policy on Social Investment

The Charity does not have any social investments.

5. Contribution by Volunteers

Since we do not have any paid employees, volunteers are the backbone of all Soul Food Spaces' work. Most of the volunteering is on our flagship project, The Bensham Community Food Co-op. This runs for two hours every week and provides a wide range of fresh and ambient food for anybody in the Bensham area of Gateshead who needs food. Over three quarters of our volunteers are people with lived experience who have or continue to use the Food Co-op. In turn the majority of these are asylum seekers or refugees. Volunteers help to receive and unpack the donations and deliveries of food and groceries on Mondays. This accounts for around 1000 volunteer hours each year. On Tuesdays more than a dozen volunteers run the co-op and café, welcome and support those using the co-op and clear up afterwards. This accounts for around 2000 volunteer hours. The only volunteers who contribute to the wider Charity are the trustees, currently six people who add a further 150 volunteer hours to the Charity. In all we have recorded at least 3150 volunteer hours of work for the Charity, the equivalent of more than two full-time employees.

All our volunteers live locally and do not require any travel expenses. Very occasionally we help volunteers with travel expenses when they are required to sign on with the Home Office some distance away. At special occasions throughout the year, most notably Christmas and Eid, we give volunteers food vouchers as a mark of gratitude.

6. Achievements and Performance

As the primary area of our activity has been funding and operating the Bensham Food Co-op this has been the main area of achievement. In year 2025-6 we spent a total of £25,099, down on the previous year's spend of down on £34,580. That year was particularly high because we received three grants all of which had to be spent in year which meant that spending was up. Some of the spend was in the form of food vouchers which were valid for a further 12 months or more, meaning that they could be used this year and helping to slightly reduce cost. Spending on the food Co-op accounted for 91.5% of the charity's expenditure, down from 93% the previous year, back to the same level of previous years of around 91% of total expenditure.

Fixed costs last year rose to £2329 from £1603 in 2024-25. This was principally due to our investing in a long overdue website update along with the cost of a financial audit, our income having exceeded the £20,000 threshold requiring an independent audit because of the three grants we received. We were pleased to use Connected Voice for this.

Donations went up to £16,143 from £15,389, the previous year, a 5% increase. Most of this came from miscellaneous donations which accounted for nearly 42% of our income, the remaining 58% coming from planned giving, all of which is Gift Aid eligible.

We opened the Food Co-op on the usual Tuesday morning slot for 44 weeks of the year, slightly fewer days than the year before. In addition to the closures at Easter, Christmas and New Year, we added a two-week break in the summer, to allow all the volunteers a break. Members all received additional food in the weeks prior to closure along with non-stigmatising gift vouchers that were redeemable at Tesco, Iceland or Aldi. Over the course of the year, we provided food for around.

Over the course of the year 2025-26, we provided a total of 4545 bags of food for 11958 adults and children. There was an average attendance of 103 people each week, down from the previous year of 110 people each week. A total of 62% had dependent children which was almost identical with the previous year, with an average of 115 children benefitting each week, slightly up on the previous year. As with the previous year, two thirds are asylum seekers and refugees many of whom are not able to stay in the area long term, the remainder being local people facing difficult times. Their number has increased over recent years, and many have more complex problems and needs than those coming to us six years ago, prior to covid.

We continue to contribute to the well-being of our members not only through the healthy, good quality food we give but through the cafe and social interaction at the Food Co-op. Connection, meaning and friendship help the mental health of our members and the opportunity to give back through volunteering is an important part of our offer too, giving a sense of purpose, pride and overall well-being. For those with certain health conditions we have good links with specialist nurses and where required we do our best to refer and link in our co-op members with mental health, addiction and other support services.

7.Fundraising

The Charity does not have a fundraising strategy and is reliant upon word of mouth and reputation to provide what we need for the Food Co-op through donations of money and food. Weekly updates about the Food Co-op are sent to a wide number of interested recipients and posted on the website. To date this approach has provided us with all we need and more, most importantly to maintain the quality and variety of food and household items provided at the Food Co-op. We have around 20 people who give money to us on a regular basis as well as five churches whose members donate money and food to the Food Co-op. The updated website includes a Charities Aid Foundation donations button which has brought in a small amount of additional income.

We are also beneficiaries of donations from schools, community food champions, local business and the Saltwell Park Run. One of the great joys is seeing people who have previously used the Co-op return to tell us about their progress and bring their own donations of food now that they are in a more stable financial position.

We received one Household Support Fund grant last year of £15000 from Gateshead Council who identified us as recipients able to use the money to benefit those who access the Food Co-op.

8. Investments

The Charity has no investments.

9. Financial review

Review of the year
The results for the year and the charity's financial position at the end of the year are shown in the attached financial statements.

During the last financial year of 2025-26, the Charity had income of £35,227 (2024-25: £46,263) and expenditure of £27,724 (2024-25: £36,192). There was an operating surplus of £7,504 (2024-25: £10,071).

At 31 March 2026 the Charity had net assets of £29,790 (2024-25: £22,286).

Reserves policy/No reserves reason/Going concern
The Trustees consider the level of reserves, £29,790 (2024-25: £22,286), prudent for the Charity at this time, taking into account running costs and all potential liabilities in the event that the charity ceased. Our Reserves Policy is reviewed annually.

10. Risk Management

As we are a small charity, we do not have a separate risk committee – all aspects of risk fall under the remit of the board of Trustees and as such are discussed at trustees' meetings. Urgent matters would be dealt with outside of this under the leadership of the chair, but this has not been necessary in the last year.

Financial Risk – The Board receives up to date financial reports and sight of the accounts at every meeting. Since we have very few fixed costs like salaries, rent and other infrastructure we are able to adjust our spend according to the income we receive. We undertook a full financial planning process at the end of 2023-4 in anticipation of the loss of income or goods flowing from local authority grants. In the event these cuts did not happen, but donations continue to increase and we have built up sufficient reserves to run the Food Co-op for the next three years without requiring either local authority or external grants.

Health and Safety – the major risk here comes from our Food Co-op and practice is kept under close review. In the year we took out Public liability insurance. We maintain our 5 star food hygiene rating undertaken by the local authority.

Safeguarding – this is kept under close scrutiny by the operational lead who runs the Food Co-op and the board. Our safeguarding policy is reviewed annually to ensure that it is fit-for-purpose and that it is fully implemented. There have been no safeguarding incidents in the last year.

Operational - We remain heavily dependent upon one individual who has been leading the Food Co-op work for ten years, and relying primarily upon her remains the biggest risk for the continuation of this activity. The board continues to look at ways to support her or relieve her from some of the pressure. It is something that we will continue to address.

11. Plans for future periods

As will already be clear from the report above, most of our income goes towards the Food Co-op and running this remains our primary purpose. An increase in income would almost certainly be used in this work, rather than starting something new. As such our plans are about maintaining the work of the Food Co-op through the right level of income and also by ensuring that there is some sort of planning for the staffing of the Co-op. As mentioned above, our reliance on one person to do much of the Food Co-op work exposes us to some risk for maintaining this service and in the year ahead we need to try to improve contingency planning should she no longer be able to continue – especially in the long term.

12. Reference and administrative details of the charity, its trustees and advisors

Registered charity name	Soul Food Spaces
Charity number	1157868
Registered office	19, Albert Drive, Low Fell, Gateshead Tyne and Wear NE9 6EG
T**rustees and Members of the Board**	John Carpenter (Chair) Una McNicholl (Secretary) Oliver Batchelor (Treasurer) Kath Hayward Beldevie Moubiri Denisa Kuka
Chief Executive and Senior staff members	There are no staff or paid employees.

Independent Examiner	Doug Maltman FMAAT Connected Voice Business Services Ltd Higham House Higham Place Newcastle upon Tyne. NE1 8AF.
Bankers	The Co-operative Bank PO Box 250 Skelmersdale WN8 6WT

13. Fund held as custodian trustees on behalf of others

The Charity does not hold any funds on behalf of other organisations.

14. Exemptions from disclosures

The Charity does not have any exemptions from disclosure.

15. Structure, governance and management

Governing Document
The Charity was formed in 2014 and is governed by its Articles of Association.

Recruitment and Appointment of the Board
The Board has been recruited from people who know the aims and purpose of the charity, those who became involved through the work of the Food Co-op and from those who have lived experience – specifically members and volunteers at the Food Co-op. A quorum is four members. Having lost two members in 2024-25 we were keen to find replacements and this year were delighted to welcome Denisa Kuka to the Board. As a volunteer and former beneficiary of the Food Co-op she brought personal experience to our discussions and decision making. Two people (33%) of our six person Board have been recruited in this way.

In 2025-26 the Board met on four occasions - in April, June, October and February. All meetings were quorate, and minutes were taken as a record of the discussions held and decisions taken. All minutes were checked by the chair before wider distribution and subsequently agreed as a correct record by the full Board.

Board Induction and Training
New Board Members are introduced to the work of the organisation and informed of their legal roles and responsibilities at an induction meeting. The information provided to new Board Members includes:

- A briefing by the Chair or other established Trustee.
- An explanation of roles and responsibilities as a Board Member
- Copies of the main charity documents including the Memorandum and Articles of Association, the Governance Structure and current Financial Statements
- Copies of recent board papers including budgets and management accounts
- A copy of the Charity Commission publication "How to be an Effective Trustee"
- Any relevant plans or reports.
- Copies of the Charity's policies and procedures.

16. Related parties

There are no related parties.

17. Statement of Trustee Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity SORP 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 incoming resources and application of resources, including the receipts and payments of the charity for that year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently.
- observe the methods and principles in the Charities SORP.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- 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 accounting records that disclose with reasonable accuracy at any time the financial position of the charity. 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.

Approved by the Trustees on 27.04.2026 and signed on their behalf by:



John Carpenter
(Chair)

SOUL FOOD SPACES

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the year ended 31 March 2026

I report on the financial statements of Soul Food Spaces for the year ended 31 March 2026, which are set out on pages 8 to 14.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2022 ("the Charities 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 Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with 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 the 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 material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 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 accounts to be reached.

Doug Maltman FMAAT
Fellow Member of the Association of Accountancy Technicians
Connected Voice Business Services
One Strawberry Lane
Newcastle upon Tyne
NE1 4BX

D G Maltman
Douglas Maltman (May 29, 2026 09:41:33 GMT+1)

Date: 29/05/2026

SOUL FOOD SPACES

STATEMENT OF RECEIPTS AND PAYMENT

For the year ended 31 March 2026

	Notes	Unrestricted Funds £	Restricted Funds £	**Total 2026 £**	Total 2025 £
Receipts from:					
Donations and legacies	5	19,478	-	**19,478**	19,263
Charitable activities					
Grants and contracts	6	15,750	-	**15,750**	27,000
Total receipts		35,228	-	**35,228**	46,263
Payments on:					
Charitable activities					
Operation of the charity	7	27,724	-	**27,724**	36,192
Total payments		27,724	-	**27,724**	36,192
Reconciliation of funds					
Net of receipts/payments		7,504	-	**7,504**	10,071
Cash funds brought forward		22,286	-	**22,286**	12,215
Cash carried forward		29,790	-	**29,790**	22,286

The Receipts and Payments Statement includes all gains and losses recognised in the year. All receipts and payments derive from continuing activities

The notes on pages 10 to 14 form an integral part of these accounts.

SOUL FOOD SPACES Charity Number 1157868

STATEMENT OF ASSETS AND LIABILITIES

As at 31 March 2026

	Notes	Unrestricted Funds £	Restricted Funds £	**Total 2026 £**	**Total 2025 £**
Cash funds					
Cash at bank and in hand	12	29,790	-	29,790	22,286
Assets: amounts receivable within one year	11			2,800	2,920
Liabilities: amounts falling due within one year	13			**377**	353
Funds of the charity					
Unrestricted income funds			29,790		22,286
Restricted income funds			-		-
Total funds			**29,790**		**22,286**

The notes on pages 10 to 14 form an integral part of these accounts.

These financial statements were approved by the Board on: 29/05/2026

and are signed on its behalf by: John Carpenter, Chair

John (May 29, 2026 09:11:31 GMT+1)

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2 Basis of accounting

2.1 Basis of preparation

The accounts have been prepared on the receipts and payments basis. An audit is not required by the charity's constitution and has not been requested by the trustees.

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland.

Soul Food Spaces meets the definition of a public benefit entity under FRS 102.

2.2 Preparation of the accounts on a going concern basis

The charity reported total unrestricted funds at the year end of £29,790 and has already secured a significant amount of funding for the current year. The trustees are of the view that the immediate future of the charity for the next 12 to 18 months is secure and that on this basis the charity is a going concern.

3 Receipts

3.1 Recognition of receipts

Receipts are recognised when the charity has received the resources, any performance conditions attached to the item(s) of receipt have been met.

3.2 Offsetting

There has been no offsetting of receipts and payments, unless required or permitted by SORP.

3.3 Grants and donations

Receipts from government and other grants, whether ‘capital’ grants or ‘revenue’ grants, is recognised when the charity has received the funds, any performance conditions attached to the grants have been met.

3.4 Volunteer help

The value of volunteer help received is not included in the accounts but is described in the trustees' annual report.

3.5 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

4 Expenditure and liabilities

4.1 Liability recognition

Liabilities are recognised when it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

4.2 Charitable activities

Payments on charitable activities includes the costs of work and other activities undertaken to further the purposes of the charity and their associated support costs.

4.3 Governance and support costs

Support costs have been allocated between governance cost and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

4.4 Irrecoverable VAT

Irrecoverable VAT is charged as a cost against the activity for which the payment was incurred.

4.5 Liabilities

The charity has liabilities which are measured at settlement amounts less any trade discounts.

4.6 Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

Analysis of receipts

		Unrestricted Funds £	Restricted Funds £	**Total 2026 £**	Total 2025 £
5	**Donations and legacies**				
	Donations and gifts	16,144	-	**16,144**	15,389
	Gift Aid	2,941	-	**2,941**	2,059
	Other	393	-	**393**	1,815
		19,478	-	**19,478**	19,263
6	**Charitable activities**				
	Receipts from grants				
	Gateshead MBC	15,750	-	**15,750**	27,000
		15,750	-	**15,750**	27,000

Receipts were £35,228 (2025: £46,263) of which £35,228 was unrestricted or designated (2025: £46,263) and £0 was restricted (2025: £0)

Analysis of payments on charitable activities

		Unrestricted Funds £	Restricted Funds £	**Total 2026 £**	Total 2025 £
7	***Charitable activities***				
	Direct costs				
	Food CO-OP	25,505	-	**25,505**	34,580
	Grants made	600	-	**600**	1,000
	Donation	-	-	**-**	150
	Support costs				
	Professional fees	353	-	**353**	108
	Website and publicity	993	-	**993**	-
	Insurance	142	-	**142**	-
	Other	131	-	**131**	354
		27,724	-	**27,724**	36,192

Payments on charitable activities were £27,724 (2025: £36,192) of which £27,724 was unrestricted or designated (2025: £36,192) and £0 was restricted (2025: £0)

8 **Fees for examination of the accounts**

	2026	2025
	£	£
Independent examiner's fees for reporting on the accounts	**377**	353
	377	353

9 **Transactions with trustees**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

Trustees' expenses

No trustee expenses have been incurred in the year.

Transaction(s) with related parties

There have been no related party transactions in the reporting period.

10 **Corporation Taxation**

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

11 **Assets (receivable within 1 year)**

	2026	2025
	£	£
Gift Aid	**2,800**	2,920
	2,800	2,920

12 **Cash at bank and in hand**

	2026	2025
	£	£
Cash at bank	**29,680**	22,286
Cash in hand	**110**	-
	29,790	22,286

13 **Liabilities (payable within 1 year)**

	2026	2025
	£	£
Accruals		
Independent examination of accounts	**377**	353
Other accruals	**-**	-
	377	353

14 **Events after the end of the reporting period**

No events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

15 **Analysis of charitable funds**

Analysis of movements in unrestricted funds

Unrestricted funds	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
General unrestricted fund	22,286	35,228	(27,724)	-	**29,790**
Totals	22,286	35,228	(27,724)	-	**29,790**

Purpose of unrestricted funds

General unrestricted fund	The 'free reserves' of the charity

16 **Grants made to Institutions**

Name of Institutions	Total £
Bensham Grove Centre	**600**
Total Grants to Institutions	**600**

17 **Capital commitments**

As at 31 March 2026, the charity had no capital commitments (2025 -£nil)

Soul Food Spaces - Accounts 25-26 Signed

Final Audit Report 2026-05-29

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By:	Douglas Maltman (douglas.maltman@connectedvoice.org.uk)
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