Charity Registration No. 1164347

LEIGH CARING KITCHEN

'THE BRIDGE AT LEIGH'

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2026

LEIGH CARING KITCHEN

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Frank Bowker - Chair Dorothy Margaret Bowker - Treasurer Elizabeth Joanne Thompson - Secretary Peter Alan Rowlinson Lee Fogg Emma Louise Jones
Key management	Andrew Roberts - Operations Manager Catherine Roberts - Food Services Manager
Charity number	1164347
Principal address	6 The Avenue Leigh Lancashire WN7 1ES
Registered office	6 The Avenue Leigh Lancashire WN7 1ES
Independent examiner	Peter Atkinson F.C.A. JS. Accountants and Business Advisors Limited James House Yew Tree Way Warrington Cheshire WA3 3JD
Bankers	NatWest 32 Market Street Leigh Lancashire WN7 1DX

LEIGH CARING KITCHEN

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LEIGH CARING KITCHEN

TRUSTEES REPORT

FOR THE YEAR ENDED 31 JANUARY 2026

The trustees present their annual report and financial statements for the year ended 31 January 2026.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's CIO constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

Purposes and aims

The purposes and aims of Leigh Caring Kitchen as set out in its constitution are:

The prevention and relief of poverty in Leigh, Wigan and surrounding areas, working with people who are on low incomes or experiencing poverty, homelessness, crisis or worklessness by providing food, shelter, support, practical skills, advice and using food surplus redistribution in the community to reduce waste and raise environmental awareness.

Our aim is to offer a safe place of engagement for our members through their basic need for food and have a strong community of members. Furthermore, we are also helping in protection and preservation of the environment for the public benefit by the promotion of food waste reduction and fast-moving consumer goods waste reduction by redistributing goods to people in low-income households. Also, the promotion of good health and nutrition by providing affordable access to, and supplying, a healthy and balanced diet and providing advice and education on a healthy and balanced diet. Finally providing usable space for other community-based wellness groups working in social inclusion, mental health and debt reduction.

The trustees review the aims, objectives and activities of the Charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aim, objectives and activities remain focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set. The charity continues to be a Living Wage Employer.

The board agree strategic goals and reviews its own operation, effectiveness, and governance. The trustees delegate day to day operation and staffing of the charity to the management team. As set out in the constitution, its charitable activities focus on the relief of poverty in low-income families, the reduction of waste and the promotion of good health and nutrition. These activities are undertaken to further Leigh Caring Kitchen's charitable purposes for the public benefit.

Leigh Caring Kitchen is a membership model whereby families with low disposable income will be offered the opportunity to obtain a basket of food at an affordable price that otherwise would go to waste. We also encourage membership from families concerned about food waste who also wish to support the charity. We see increased demand for our services and increase the amount of food we can offer. The charity has recently changed to an online membership application system which is more efficient and time saving for staff and customers alike.

Leigh Caring Kitchen opened a Cafe Tea Junction in December 2023 in a separate building. Unfortunately, the café has not been viable with losses, and the trustees have taken the decision to close the café, to mitigate the losses and help protect the core operation.

Our warehouse, opened in December 2022, has proved to be an ever-increasing asset to give us more storage and freezer capacity to store even more food. Our 18-tonne truck is an invaluable item in our ability to collect increased quantities of food from food industry partners. The food and goods which Leigh Caring Kitchen offers are surplus for many reasons. Without an outlet such as Leigh Caring Kitchen they would have been used in animal feed, in energy generation or would have gone to landfill. This means we use the food we receive and have very little waste.

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

Achievements and performance

The charitable aim of Leigh Caring Kitchen is to fight hunger, poverty and food waste through supporting wellness, recovery and inclusion of people on low incomes, unemployed or homeless in the Wigan and Leigh area. We were honoured to be recognised for our work by receiving the Queen's Award for Voluntary Service in 2021, with special recognition during Covid.

Financial review

The Board of Trustees have reviewed the charity's finances and will endeavour to maintain reserves in unrestricted funds of between 3 to 6 months committed expenditure.

At 31 January 2026, the charity was operating in accordance with this policy and had carried forward bank funds of £69,391 plus £119,780 in a reserve account.

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

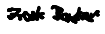
Structure, governance and management

The charity is a charitable incorporated organisation, established for the prevention or relief of poverty. It registered as a charity on 10 November 2015.

The trustees who served during the year and up to the date of signature of the financial statements were:
Frank Bowker - Chair
Dorothy Margaret Bowker - Treasurer
Elizabeth Joanne Thompson - Secretary
Peter Alan Rowlinson
Lee Fogg
Emma Louise Jones

None of the trustees have a beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The Trustees report was approved by the Board of Trustees.



Frank Bowker - Chair

12 June 2026

LEIGH CARING KITCHEN

STATEMENT OF TRUSTEES RESPONSIBILITIES

FOR THE YEAR ENDED 31 JANUARY 2026

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

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

In preparing these financial statements, the trustees are required to:
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

LEIGH CARING KITCHEN

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF LEIGH CARING KITCHEN

I report to the trustees on my examination of the financial statements of Leigh Caring Kitchen (the charity) for the year ended 31 January 2026.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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

1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Peter Atkinson F.C.A.
JS. Accountants and Business Advisors Limited
James House
Yew Tree Way
Warrington
Cheshire
WA3 3JD
Date: 12/06/2026

LEIGH CARING KITCHEN

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JANUARY 2026

	Notes	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Income and endowments from:							
Donations and legacies	**2**	11,607	62,180	73,787	16,391	51,760	68,151
Charitable activities	**3**	566,821	-	566,821	512,535	-	512,535
Other trading activities	**4**	87,158	-	87,158	76,637	-	76,637
Investments	**5**	1,202	-	1,202	2,369	-	2,369
Other income	**6**	1,003	-	1,003	6,115	-	6,115
Total income		667,791	62,180	729,971	614,047	51,760	665,807
Expenditure on:							
Charitable activities	**7**	701,221	36,535	737,756	638,649	51,760	690,409
Net (expenditure)/income for the year/ Net movement in funds		(33,430)	25,645	(7,785)	(24,602)	-	(24,602)
Fund balances at 1 February 2025		389,151	-	389,151	413,753	-	413,753
Fund balances at 31 January 2026		355,721	25,645	381,366	389,151	-	389,151

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

LEIGH CARING KITCHEN

BALANCE SHEET

AS AT 31 JANUARY 2026

	Notes	2026 £	£	2025 £	£
Fixed assets					
Tangible assets	**13**		171,442		178,106
Current assets					
Debtors	**14**	36,862		47,460	
Cash at bank and in hand		194,136		186,289	
		230,998		233,749	
Creditors: amounts falling due within one year	**15**	(21,074)		(22,704)	
Net current assets			209,924		211,045
Total assets less current liabilities			381,366		389,151
The funds of the charity					
Restricted funds	**17**		25,645		-
Unrestricted funds			355,721		389,151
			381,366		389,151

The financial statements were approved by the Trustees on 12 June 2026

Frank Bowker - Chair
Trustee

LEIGH CARING KITCHEN

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 JANUARY 2026

	Notes	2026 £	£	2025 £	£
Cash flows from operating activities					
Cash generated from operations	**22**		35,669		108,183
Investing activities					
Purchase of tangible fixed assets		(30,024)		(64,711)	
Proceeds from disposal of tangible fixed assets		1,000		-	
Investment income received		1,202		2,369	
Net cash used in investing activities			(27,822)		(62,342)
Net cash generated from financing activities			-		-
Net increase in cash and cash equivalents			7,847		45,841
Cash and cash equivalents at beginning of year			186,289		140,448
Cash and cash equivalents at end of year			194,136		186,289

1 Accounting policies

Charity information

Leigh Caring Kitchen is a charitable incorporated organisation in England and Wales. The registered office address is 6 The Avenue, Leigh, Greater Manchester, WN7 1ES.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's CIO constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

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

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

1.4 Income

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

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

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

1.5 Expenditure

Resources expended are recognised in the period in which they are paid and include attributable VAT which cannot be recovered.

Where resources expended relate to a specific activity, the cost has been directly allocated to that activity when the amount is paid.

Support costs have been allocated to the activities on a basis consistent with the level of direct expenditure incurred on each activity, excluding voluntary income in respect of donations and legacies.

1 Accounting policies **(Continued)**

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	4% per annum on a straight line basis
Plant and equipment	25% - 33% per annum on a reducing balance basis
Fixtures and fittings	25% per annum on a reducing balance basis
Motor vehicles	25% per annum on a straight line basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

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

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

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

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

1 Accounting policies **(Continued)**

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Basic financial liabilities

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

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

Derecognition of financial liabilities

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

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.12 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2026	2026	2026	2025	2025	2025
	£	£	£	£	£	£
Donations and gifts	4,107	-	4,107	4,671	-	4,671
Grants	7,500	62,180	69,680	11,720	51,760	63,480
	11,607	62,180	73,787	16,391	51,760	68,151

3 Charitable activities

	Food market 2026 £	Food market 2025 £
Incoming resources from charitable activities	566,821	512,535

4 Income from other trading activities

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Membership fees	6,959	5,960
Cafe income	44,199	34,677
Rental income	36,000	36,000
Other trading activities	87,158	76,637

5 Income from investments

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Interest receivable	1,202	2,369

6 Other income

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Net gain on disposal of tangible fixed assets	1,000	-
Other income	3	6,115
	1,003	6,115

7 Expenditure on charitable activities

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Direct costs		
Staff costs	406,258	331,042
Depreciation and impairment	36,688	44,561
Food purchases	17,888	19,738
Light & Heat	58,685	77,374
Travel expenses	61,399	48,584
Administrative expenses	11,620	16,590
Relocation & repairs	18,139	21,685
Rent & rates	99,484	103,912
Professional fees	3,818	4,969
Bank charges	1,870	2,260
Cafe expenses	21,907	19,694
	737,756	690,409
Analysis by fund		
Unrestricted funds	701,221	638,649
Restricted funds	36,535	51,760
	737,756	690,409

8 Net movement in funds

	2026 £	2025 £
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	36,688	44,561
Profit on disposal of tangible fixed assets	(1,000)	-

9 Independent examiner remuneration

Fees payable to the independent examiner	2026 £	2025 £
Independent examiner review of the annual accounts	2,000	2,000
Other services		
All other non-independent examiner services	500	500

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

11 Employees

The average monthly number of employees during the year was:

	2026 Number	2025 Number
Charitable activities	16	16

Employment costs	2026 £	2025 £
Wages and salaries	374,388	308,344
Social security costs	26,834	17,338
Other pension costs	5,036	5,360
	406,258	331,042

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

12 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 objects.

13 Tangible fixed assets

	Leasehold land and buildings	Plant and equipment	Fixtures and fittings	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 February 2025	78,500	192,215	18,060	64,890	353,665
Additions	-	-	-	30,024	30,024
Disposals	-	-	-	(12,000)	(12,000)
At 31 January 2026	78,500	192,215	18,060	82,914	371,689
Depreciation and impairment					
At 1 February 2025	15,700	90,522	9,296	60,041	175,559
Depreciation charged in the year	3,140	21,801	2,520	9,227	36,688
Eliminated in respect of disposals	-	-	-	(12,000)	(12,000)
At 31 January 2026	18,840	112,323	11,816	57,268	200,247
Carrying amount					
At 31 January 2026	59,660	79,892	6,244	25,646	171,442
At 31 January 2025	62,800	101,693	8,764	4,849	178,106

14 Debtors

Amounts falling due within one year:	2026 £	2025 £
Other debtors	9,944	19,258
Prepayments	26,918	28,202
	36,862	47,460

15 Creditors: amounts falling due within one year

	2026 £	2025 £
Other taxation and social security	7,761	5,002
Trade creditors	8,509	14,052
Accruals and deferred income	4,804	3,650
	21,074	22,704

16 Retirement benefit schemes

Defined contribution schemes	2026 £	2025 £
Charge to profit or loss in respect of defined contribution schemes	5,036	5,360

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Movement in funds			Movement in funds		
	Income	Expenditure	Balance at 1 February 2025	Income	Expenditure	Balance at 31 January 2026
	£	£	£	£	£	£
Fixed assets	-	-	-	30,024	(4,379)	25,645
Other restricted funds	51,760	(51,760)	-	32,156	(32,156)	-
	51,760	(51,760)	-	62,180	(36,535)	25,645

Fixed assets
Relates to grant monies received for fixed assets.

Other restricted funds
Relates to grant monies received for the purchase of food for the food market.

18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 February 2025	Incoming resources	Resources expended	At 31 January 2026
	£	£	£	£
General funds	389,151	667,791	(701,221)	355,721

Previous year:	At 1 February 2024	Incoming resources	Resources expended	At 31 January 2025
	£	£	£	£
General funds	413,753	614,047	(638,649)	389,151

19 Analysis of net assets between funds

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Fund balances at 31 January 2026 are represented by:						
Tangible assets	145,797	25,645	171,442	178,106	-	178,106
Current assets/(liabilities)	209,924	-	209,924	211,045	-	211,045
	355,721	25,645	381,366	389,151	-	389,151

20 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2026 £	2025 £
Within one year	87,446	87,446
Between two and five years	134,729	213,106
In over five years	-	8,969
	222,175	309,521

21 Related party transactions

There were no disclosable related party transactions during the year (2025 - none).

22	Cash generated from operations	2026	2025
		£	£
	Deficit for the year	(7,785)	(24,602)
	Adjustments for:		
	Investment income recognised in statement of financial activities	(1,202)	(2,369)
	Gain on disposal of tangible fixed assets	(1,000)	-
	Depreciation and impairment of tangible fixed assets	36,688	44,561
	Movements in working capital:		
	Decrease in debtors	10,598	86,429
	(Decrease)/increase in creditors	(1,630)	4,164
	Cash generated from operations	35,669	108,183