# KITCHEN FOR EVERYONE

# ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

***FOR THE YEAR ENDED 31 DECEMBER 2025***

**Charity Registration No. 1187225**

# KITCHEN FOR EVERYONE

## LEGAL AND ADMINISTRATIVE INFORMATION

| | | |
|---|---|---|
| Trustees | | Julie Rebbeck |
| | | Michael Fletcher |
| | | Sarah Robinson |
| | Gemma McKay | Resigned 1 July 2025 |
| | Jamie Campbell | Appointed 1 October 2025 |
| Charity number | | 1187225 |
| Principal address | | 4 Orchard Way<br>York<br>YO24 2NU |
| Independent examiner | | Mr N C Everard BA FCA<br>Hunter Gee Holroyd<br>Club Chambers<br>Museum Street<br>York<br>YO1 7DN |
| Bankers | | Lloyds Bank plc<br>2 Pavement<br>York<br>YO1 9UP |

# KITCHEN FOR EVERYONE

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# KITCHEN FOR EVERYONE

## TRUSTEES' REPORT

### *FOR THE YEAR ENDED 31 DECEMBER 2025*

The trustees present their annual report and financial statements for the year ended 31 December 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities Act 2011 and “Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)”.

**Objectives and activities**

The charity's objects to relieve the needs of homeless people, including rough sleepers and those that live in hostels, in York and the surrounding areas, particularly but not exclusively, by the provision of essential items, support and advice. The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake. During 2025, KEY has been able to continue its Sunday breakfast, Wednesday supper and twice weekly outreach services. KEY was also able to provide a Christmas dinner to its service users. KEY also continued to provide access to a dental service. Through DentAid, KEY funds a mobile dentist for homeless individuals.

**Achievements and performance**

• Twice weekly outreach service throughout the year.

• Sunday morning breakfast service and Wednesday evening meal service throughout the year.

• KEY’s Easter appeal raised over £300 which was used to buy gift cards for service users to use at a hot food retailer.

• Any surplus stock provided through donations was donated to local community run foodbanks.

• KEY was selected as a charity partner for York City Football Club for the 2024/2025 season. This included a focus fixture on 30 November allowing KEY to run collections and promote KEY.

• There were a number of other significant fundraising events through 2025 including taking part in the York Dragon Boat Race, a Christmas song produced with the proceeds going directly to KEY and support through several local businesses.

• KEY was also chosen as a charity partner for the Charity Sleepout event.

**Financial review**

The charity's income for the year was £31,123 (2024: £28,392), of which £28,723 was personal donations and £2,400 from company donations. Total expenditure for the year was £26,565 (2024: £28,615), of which the main cost was the rent expense of £9,875. The net surplus for the year was £4,558 with total funds held of £37,650 at the year end. These were all unrestricted funds.

**Cash Reserve Coverage**

KEY's cash reserve will be used to cover both known expenditure and potential expenses not covered by restricted funds, e.g. those funds ringfenced for specific activities. Examples of where funds from the cash reserve may be used include:

- An unexpected drop in regular income, e.g. a reduction in sponsorship or donations.
- An unexpected increase in outgoings, e.g. a significant increase in rent.
- A short-term funding measure, e.g. payments required to be made in advance of a grant payment being received.
- Significant rise in costs due to increase in users requiring access to services.

**Cash Reserve Level**

Cash reserve will be specified at two levels:
Designated funds – known expenditure
Unrestricted funds – contingency funds for unknown future items of expenditure

**Designated Funds**

Designated funds are required to be kept in reserve to cover ongoing running costs. The following areas of expenditure will be covered:

| | |
|---|---|
| Rent for Central Methodist Church | £7,800pa (two sessions pw at £75 per session) |
| Rent for storage unit | £1,500pa |
| Sunday Session | £2,600pa (one feed pw at £50 per session) |
| Wednesday Session | £2,600pa (one feed pw at £50 per session) |
| Outreach cost | £5,200pa (two sessions pw at £50 per session) |
| Equipment purchase/repair | £1,500pa |
| Total | £21,200pa |

The minimum level of designated funds should be no less than 6 months and no greater than 12 months running costs. Designated funds should be maintained at a level between £10,600 and £21,200.

**Unrestricted Funds**

Unrestricted funds are to cover areas of expenditure whose levels cannot be predicted. This covers costs such as financial assistance being provided to individuals or families or an unexpected cost for equipment purchase or repair over and above the levels agreed for designated Funds. An amount of £5,000pa will be maintained to cover such costs.

**Review of Cash Reserve**

An initial level of cash reserve of between £10,600 and £21,200 should always look to be maintained. The level of cash reserve could vary over time and a review should be conducted by trustees whenever there is a significant change in KEY's financial position or no less than once every 24 months.

KEY's Cash Reserve policy was last reviewed in September 2025.

The reserve held at 31 December 2025: £37,650.

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

**Plans for future periods**

To introduce more dental services, continue all existing services through 2025 and increase the number of dentist visits.

**Structure, governance and management**

The charity is a Charitable Incorporated Organisation governed by a constitution adopted on 6 April 2019 and updated on 20 March 2021.

The trustees who served during the year and up to the date of signature of the financial statements were:

Julie Rebbeck
Michael Fletcher
Sarah Robinson
Gemma McKay — Resigned 1 July 2025
Jamie Campbell — Appointed 1 October 2025

KEY became a registered charity from 6 January 2020. At outset ten trustees were appointed. Following resignations and appointment of new trustees there are now currently four active trustees (details are included within the constitution). Trustees are supplied with the essential trustee guidance provided by the Charity Commission.

The charity is a Charitable Incorporated Organisation based on the Foundation model. Decisions are made either through meetings or in either written or electronic form.

**Details of the decision making process:**

(a) No decision shall be taken at a meeting unless a quorum is present at the time when the decision is taken. The quorum is four charity trustees, or the number nearest to one third of the total number of charity trustees, whichever is greater, or such larger number as the charity trustees may decide from time to time. A charity trustee shall not be counted in the quorum present when any decision is made about a matter upon which he or she is not entitled to vote.

(b) Questions arising at a meeting shall be decided by a majority of those eligible to vote. Further detail around the decision making is included with the constitution under sections 13–15.

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

M Fletcher
Michael Fletcher
Trustee

Dated: 28 October 2026

# KITCHEN FOR EVERYONE

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KITCHEN FOR EVERYONE

I report to the trustees on my examination of the financial statements of Kitchen for Everyone (the charity) for the year ended 31 December 2025.

**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 Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

**Independent examiner's statement**

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:

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

the financial statements do not accord with those records; or

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.

Mr N C Everard BA FCA
Hunter Gee Holroyd
Club Chambers
Museum Street
York
YO1 7DN

Date 28 October 2026

# KITCHEN FOR EVERYONE

## STATEMENT OF FINANCIAL ACTIVITIES
## INCLUDING INCOME AND EXPENDITURE ACCOUNT
### *FOR THE YEAR ENDED 31 DECEMBER 2025*

| | Notes | Unrestricted funds 2025 £ | Unrestricted funds 2024 £ |
|---|---|---|---|
| Income from: | | | |
| Donations and legacies | 2 | 31,123 | 28,392 |
| Expenditure on: | | | |
| Raising funds | 3 | 1,210 | 723 |
| Charitable activities | 4 | 25,355 | 27,892 |
| Total resources expended | | 26,565 | 28,615 |
| Net income/(expenditure) for the year / Net movement in funds | | 4,558 | (223) |
| Fund balances at 1 January 2025 | | 33,092 | 33,315 |
| Fund balances at 31 December 2025 | | 37,650 | 33,092 |

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

# KITCHEN FOR EVERYONE

## BALANCE SHEET

### *AS AT 31 DECEMBER 2025*

| | Notes | 2025 £ | 2024 £ |
|---|---|---|---|
| Current assets | | | |
| Cash at bank and in hand | | 38,730 | 34,124 |
| Creditors: amounts falling due within one year | 8 | (1,080) | (1,032) |
| Net current assets | | 37,650 | 33,092 |
| Income funds | | | |
| General unrestricted funds | | 37,650 | 33,092 |
| | | 37,650 | 33,092 |

The financial statements were approved by the Trustees on 27 October 2026

M Fletcher
Michael Fletcher
Trustee

# KITCHEN FOR EVERYONE

## NOTES TO THE FINANCIAL STATEMENTS

### *FOR THE YEAR ENDED 31 DECEMBER 2025*

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**1 Accounting policies**

**Charity information**

Kitchen for Everyone is a Charitable Incorporated Organisation.

**1.1 Basis of preparation**

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102. The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £. The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

**1.2 Going concern**

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

**1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives. Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements. Restricted funds are subject to specific conditions by donors 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. 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. Grants are recognised in full in the year they are receivable.

**1.5 Expenditure**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

**1.6 Cash and cash equivalents**

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

***Basic financial assets***

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

***Basic financial liabilities***

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method. Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

***Derecognition of financial liabilities***

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

**2 Donations and legacies**

| | Unrestricted funds general 2025 £ | Unrestricted funds general 2024 £ |
|---|---|---|
| Donations and gifts | 31,123 | 28,392 |

## 3 Raising funds

| | 2025 £ | 2024 £ |
|---|---|---|
| Fundraising and publicity – Other fundraising costs | 1,210 | 723 |
| Total | 1,210 | 723 |

## 4 Expenditure on charitable activities

| **Direct costs** | **2025 £** | **2024 £** |
|---|---|---|
| Food expense | 69 | 758 |
| Other purchases | 90 | - |
| Sunday Breakfast | 3,355 | 3,263 |
| Wednesday Supper | 2,706 | 2,651 |
| Outreach costs | 3,224 | 5,278 |
| Easter Campaign | 428 | 265 |
| Branded clothing payments | 297 | 429 |
| Donation | - | 1,323 |
| Direct costs total | 10,169 | 13,967 |
| Share of support and governance costs | | |
| Support | 13,719 | 12,424 |
| Governance | 1,467 | 1,501 |
| Total | 25,355 | 27,892 |
| Analysis by fund – Unrestricted funds | 25,355 | 27,892 |

### 5 Support costs allocated to activities

| | 2025 £ | 2024 £ |
|---|---|---|
| Advertising and marketing | 1,316 | 960 |
| Insurance | 146 | 112 |
| Rent | 9,875 | 9,875 |
| General expenses | 2,150 | 1,477 |
| Repairs and maintenance | 232 | - |
| Governance costs | 1,467 | 1,501 |
| Total | 15,186 | 13,925 |
| Analysed between: Charitable expenditure | 15,186 | 13,925 |

Governance costs include Independent Examiners fees of £1,080.

### 6 Trustees

Trustees work on a volunteer basis and no expenses were paid to trustees during 2025. Where payments were made direct to trustees it was only to reimburse them for purchases of goods made to support the charity's activities.

### 7 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 8 Creditors: amounts falling due within one year

| | 2025 £ | 2024 £ |
|---|---|---|
| Accruals and deferred income | 1,080 | 1,032 |

### 9 Related party transactions

There were no disclosable related party transactions during the year.