

REGISTERED COMPANY NUMBER: 03680184 (England and Wales)  
REGISTERED CHARITY NUMBER: 1075477

Fareshare Yorkshire Limited

Financial Statements For The Year Ended 31 March 2025

Kingswood Allotts Limited, Statutory Auditor  
Chartered Accountants  
Sidings Court  
Lakeside  
Doncaster  
South Yorkshire  
DN4 5NU

**Fareshare Yorkshire Limited**

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**For The Year Ended 31 March 2025**

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**Report of the Trustees**  
**For The Year Ended 31 March 2025**

The Trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The Trustees have adopted the provisions of 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**

**Objectives and aims**

The charity's purposes are set out in the objects contained in its memorandum of association.

The aim of the charity as set out in the objects is for the relief of poor persons and preservation and protection of good health, in particular but not exclusively for those who are homeless by the collection and distribution of food and the advancement of the education and training of such persons. The Trustees have referred to the guidance in the Charity Commission's general guidance on public benefit when reviewing aims and objectives and in planning future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives they have set.

FareShare Yorkshire redistributes food for over 360 vital frontline organisations each year, including hospices; refuges; shelters; soup and community kitchens; schools and nurseries; drop-in and community centres; food banks, pantries and larders; special needs services; carers and more.

FareShare Yorkshire has been operating since 1998 from its Barnsley Regional Centre (head office) and we have two Regional Centres in Leeds, one for chilled-ambient supply and one for frozen supply. Our distribution includes the areas of Sheffield, Rotherham, Barnsley, Doncaster, Wakefield, Huddersfield, Leeds, Bradford, Halifax, York, Skipton and Harrogate.

FareShare Yorkshire also provides extensive volunteer and training opportunities for the unemployed and refugees. This is through accredited warehousing and cookery training to support individuals into employment. Our programme has a strong focus on mentoring and practical experience, so that FareShare Yorkshire's internal operations also serve as a stepping stone for people in need.

**Vision, Mission, Values**

Vision

To improve the wellbeing of people in Yorkshire and see an end to Food Insecurity in our region.

Mission

To achieve this, we will:

- Support our Community Food Member network with the development of their services through the provision of surplus food and sharing of resources.
- Build the skills & knowledge of individuals through our Volunteering, Employability & training programmes to help people thrive.
- Work innovatively with the food industry to source quality food to supply our members and partners.
- Be an active participant of local & national networks and work with partners to tackle the root causes of Food Insecurity.

Values

We will strive to always work with Integrity and transparency in all our work, building mutual respect with both individuals and partners.

We recognise the importance of working in collaboration with others and will always be sensitive to when we need to provide leadership and be led by others to achieve our mission.

To ensure our charity delivers lasting impact, we will work hard to ensure our work is Sustainable, both financially and environmentally responsible, and always with sensitivity to the needs of the communities we serve.

Through all aspects of our work, we will maintain an Individual Focus, ensuring that we help change people's lives for the better.

We are Passionate about making a positive difference in the communities we serve through providing services of the highest quality and value.

Details of specific aims, activities and achievements are included in the Achievements and Performance section of the Trustees Report below.

**Report of the Trustees**  
**For The Year Ended 31 March 2025**

**STRATEGIC REPORT**

**Achievements and performance**

**Activities and Projects**

FareShare Yorkshire is one of twenty-one regions in the FareShare Network, working in partnership with FareShare UK. Our charity redistributes surplus food and drink from the food industry - items that are high-quality, fit-for-purpose and in-date - for the benefit of hundreds of charities and community groups. Together we fed an average of 42,000 people per week in the financial year to 31 March 2025.

In the year 2024-2025 FareShare Yorkshire re-distributed 2,250 tonnes of food to 361 frontline organisations across Yorkshire which contributed towards providing 5.4 million meals (an average of 103,000 meals per week).

Demand for the food we intercept continues to be high in light of the recent Cost of Living Crisis. Food inflation has had a significant impact on the needs of individuals and families, with the resources of charities that serve as a lifeline being stretched to the limit.

We work closely in partnership with local authorities across Yorkshire and established local and national food poverty networks to work on addressing the root causes of food insecurity and creating provision to support frontline agencies and providers.

In addition to our charitable activities, we have provided a record level of volunteering opportunities for businesses, local people and jobseekers, with the aim of:

- Positively impacting food provision across England's largest county.
- Drawing on the time, skills and compassion of our county.
- Building skills, employability, self-confidence, and self-esteem.

Volunteers form the backbone of our organisation, and we simply would not be able to respond to frontline need without their dedication. They have opportunities for a number of roles such as:

- Sorting, picking and packing food as operatives in our centres in readiness for distribution.
- Delivering food to charities on temperature-controlled vans as drivers or driver's mates

In addition, our Board of Trustees are volunteers who dedicate their time to govern our organisation.

In the financial year 2024-2025 our volunteers provided 16,918 hours. Based on the Living Wage Foundations hourly rate in that financial year, their in-kind contribution totalled £203,016 (£12.00 x number of hours as a calculation).

In the financial year 2024-2025, FareShare Yorkshire received income from the following funders:

**AESSEAL plc**

Funding towards our Christmas campaign.

**Authenticate IS**

Funding towards the running of the organisation.

**Axiologik**

Funding towards our Christmas campaign.

**Barnsley & Rotherham Chamber of Commerce**

Funding raised as Charity of the Year towards provision of food in Barnsley & Rotherham.

**Barnsley Metropolitan Borough Council**

Funding for the delivery of cookery skills sessions by our FullCrumb Kitchen in Barnsley for the 'What's for Tea Barnsley?' initiative.

**Betty's and Taylor's Group**

Funding towards the running of the organisation including our Christmas Campaign.

**Big Give**

Funding raised in the Green Give and Christmas Challenge, with match-funds from AESSEAL and Big Give, for the delivery of the objects of the organisation.

**Breathe HR**

Funding towards the running of the organisation.

**Cargill**

Funding via FareShare UK to expand food provision.

**Fareshare Yorkshire Limited (Registered number: 03680184)**

**Report of the Trustees**  
**For The Year Ended 31 March 2025**

Cummins

Funding via Global Giving received towards the salary of a Volunteer and Training Manager.

Evan Cornish Foundation

Funding to upskill the cookery and food hygiene practices of frontline staff and volunteers of charities and community groups to enable them to better adapt to surplus food and achieve best practice.

FareShare UK

Funding towards the logistical and staffing costs of the organisation.

Harry Bottom Trust

Funding to sustain and grow food provision across South Yorkshire.

Hatmill Ltd

Funding towards the running of the organisation.

JG Graves Trust

Funding to sustain and grow food provision across South Yorkshire.

JW Chapman Earlesmere Trust

Funding to sustain and grow food provision across South Yorkshire.

Leeds Christian Community Trust

Funding was partially to purchase and distribute specific food staples and partially to redistribute tonnes of surplus toiletries and non-food household items.

Leeds City Council

Funding for the distribution of surplus food in the Leeds locality and for distribution during the school holidays to those organisations operating Healthy Holiday projects.

Leeds Community Foundation - Jimbo's Fund

Funding to deliver a cookery skills programme for charities and community groups based in East Leeds.

LNCR Customer and Community Investment Fund

Funding was utilised to purchase a new temperature-controlled vehicle to enable a growing output of surplus food to charities located in the vicinity of LNCR routes in Yorkshire.

LOADHOG Foundation

Funding and vital logistical support towards the running of the organisation.

Miller Homes

Funding restricted to the purchase of PPE items.

Minster Law

Funding towards the running of the organisation.

Mondelez Foundation

Funding enabled significant enhancements to our FullCrumb Kitchen, with an expansion to three set-ups (one industrial kitchen, two pop-up kitchens) with both upgraded and expanded equipment for teaching to benefit more people.

Newby Trust Ltd

Funding supported the provision of a Food Sourcing Manager to intercept more food for additional charities to benefit.

NHS Shared Business Services

Funding towards the running of the organisation.

Npower Business Solutions Foundation

Funding received to purchase an electric temperature-controlled van to be operated out of our Leeds operations in the next financial year.

Retail Express

Funding towards the running of the organisation.

Rotherham Metropolitan Borough Council

Funding for the purchase, storage and distribution of toiletries for charities in the Food In Crisis initiative and a grant received for the distribution of surplus food to members of the same initiative.

**Fareshare Yorkshire Limited (Registered number: 03680184)**

**Report of the Trustees**  
**For The Year Ended 31 March 2025**

Shaw Lands Trust

Funding to sustain and grow food provision in Barnsley.

Sheffield Mutual

Funding donated by virtue of placing second in the annual Sheffield Mutual Charity Awards.

Sheffield Town Trust

Funding to sustain and grow food provision across Sheffield.

Stowe Family Law

Funding towards the running of the organisation.

The Gleeson Community Sports and Charity Foundation Homes

Funding for new training equipment in our FullCrumb Kitchen

Topinambour Trust

Funding towards our Christmas campaign.

Urban Burgers & Fries

Funding towards the running of the organisation.

Wakefield Pre-Preparatory Grammar School

Funding towards the running of the organisation.

Yorkshire Building Society Foundation

A two-year fund from YBS via FareShare UK towards the delivery of employability support across our sites and in the region.

Achievements and performance

Our team prevented 2,250 tonnes of good food from being wasted

This contributed to 5.4 million meals (an increase of 360,000 compared with 2023/2024)

361 memberships were provided, with each frontline organisation receiving at least an average of 5.5 tonnes each through weekly deliveries or collections.

The top seven categories we intercepted for our partners were:

Fresh Vegetables	720 tonnes
Dairy	258 tonnes
Fresh Fruit	240 tonnes
Fresh Bakery	156 tonnes
Meat	111 tonnes
Ready Meals	111 tonnes
Savoury	98 tonnes

569 food sites supported our work - an increase of 33 sites compared with 2023/2024.

Their surplus food had an estimated retail value of £7,400,000 - something our frontline partners could never otherwise afford.

Our frontline partners fed an average of 42,000 people per week.

**Report of the Trustees**  
**For The Year Ended 31 March 2025**

**Strategic actions**

The Board of Trustees and the Senior Leadership Team are focused on the main objects of the charity, in particular the need to continue to establish links across the food industry and manage ways to allow commercial organisations to redistribute their surplus to those in need.

We continue to forge these links to find new and innovative ways to secure food and ensure the frontline organisations we serve can utilise this in a helpful and meaningful way that helps reduce food insecurity.

In addition to this we continue to work to;

- Secure funding for the renewal of critical fixed assets within our organisation, such as temperature-controlled vans,
- Enhance the facilities we have, such as training kitchens.
- Raise much-needed funds through donations and fundraising to secure the core work of the organisation.

Where further needs are identified that align with our objects, we will seek funding including grant funding restricted for a particular purpose.

Fareshare Yorkshire continues to look at ways to manage its work effectively, our new CEO has extensive experience of working for Fareshare Yorkshire, in various roles previously and understands the network and the logistics in both sourcing and distributing the same. The senior leadership team are now well established and the whole senior team works well to support one another, the organisation and our Board of Trustees to allow them to govern us in an effective way.

Our team has been further strengthened by the addition of a Volunteer and Training Manager who works to secure regular volunteers (both corporate and community-based) as well as being the driving force behind the increase in our social media presence.

The FullCrumb Kitchen delivers support for frontline organisations through meaningful cookery skills sessions. This focuses on utilising the surplus ingredients we predominantly redistribute, and assisting best practice through accredited food hygiene training.

The Community Outreach Team has forged stronger links with the charities we serve and continues to seek out further organisations that would materially benefit from our services.

The Operations Team work tirelessly alongside our volunteers to sort, pick, pack and deliver the surplus food that we receive.

Our Supply Chain Manager secures 40% of the food we redistribute using two 7.5 tonne lorries to quickly intercept available surplus.

In essence everyone within Fareshare Yorkshire, whether they be paid staff or volunteers are driven to work as a team to help us meet the objectives of the charity.

Moving into the financial year 2025-2026 financial challenges have been at the forefront of the work we have done and this has included reviewing our pricing structure for our memberships which has been rolled out and managed well. We strive to reach more charities, groups and organisations that would benefit from a membership with us.

Our Board of Trustees meet once per quarter for a full board meeting. In addition to this we have two sub-committees made up of key board members and personnel who feed into the same, these are our finance sub-committee who also meet once per quarter and our risk sub-committee who keep abreast of risks both internal and external to the organisation.

**Report of the Trustees**  
**For The Year Ended 31 March 2025**

**STRATEGIC REPORT**

**Financial review**

**Financial performance**

The financial results are shown in the statement of financial activities set out on page 13. During the year the charity made a surplus of £50,276 (consisting of a £83,432 unrestricted deficit and a £133,708 restricted surplus). A review of the 25/26 budget was done early to plan for a minimum of a break even point in the 25/26 year and resulted in increased membership fees due to the exceptional inflationary pressure placed on the organisation.

Like other charities there are risks that are continually monitored to ensure that these are mitigated as far as is reasonably possible. The main risk is the cessation of funding from one or more of our key funders. To mitigate this, we keep in regular contact with the local authorities that we work with as well as keeping in regular contact with our member organisations to ensure that we continue to be aware of any concerns or issues that may arise.

A further risk to our organisation is the type of supply of surplus food that we receive and how our members can ensure this food is moved on to those in need. We are aware that some organisations do not have a facility to utilise some of the fresh ingredients that we source or the catering packs that we are at times provided with, we are therefore actively working with them to find solutions.

We utilise our FullCrumb Kitchen to provide training to frontline organisations and improve the viability of them operating a working kitchen to benefit as much as possible from the type of surplus arising. We aim to develop this work further moving forward.

In addition, we continue to ensure that we have a diverse mix of funders to reduce over reliance on single income streams.

Our budgets have been set for the next financial year, and the charity is expected to continue operating as in the past year.

**Principal funding sources**

The charity has mixed funding sources including grants from local authorities, as well as other grant giving organisations, corporate businesses, donations, grants from regional and local funders and contributions from Community Food Members with a mixture of unrestricted and restricted project funding.

**Investment policy and objectives**

The company's investment powers are set out in its Memorandum and Articles of Association and allow the company to invest funds not immediately required in investments, securities, and property.



**Report of the Trustees**  
**For The Year Ended 31 March 2025**

**STRATEGIC REPORT**

**Financial review**

**Reserves policy**

Reserves are that part of the charity's unrestricted funds that is freely available to spend on any of the charity's purposes and excludes fixed assets.

Fareshare Yorkshire maintains free unrestricted reserves:

- To provide a level of working capital that protects the continuity of our work.
- To provide a level of funding for unexpected opportunities
- To provide cover for risks such as unforeseen expenditure or unanticipated loss or income.

The Board of Trustees will review the above criteria with reference to Fareshare Yorkshire's strategic plan and determine the target level of free reserves to meet these, the current level of free cash reserves targeted is equivalent to 6 months key expenditure costs which is currently estimated to be around £546,000. Our general free reserves (excluding tangible fixed assets) on 31 March 2025 were £86,496 representing 16% of the target. The organisation is still working towards this level and will continue to do so until it is met. The total amount of funds held are £442,295, of which £314,762 are restricted.

**Risk management**

The charity has a risk sub-committee which meets 4 times per year and is made up of 4 trustees and 2 members of the senior leadership team. The sub-committee reviews those risks that are seen as most likely to affect the business and its ability to continue to operate and reports to the full Board of Trustees on a quarterly basis. These areas include, but are not confined to governance, external risks, regulatory and compliance, financial and operational.

Fareshare Yorkshire has financial procedures in place to limit the risk to the organisation, and these are reviewed annually in line with good practice.

Fareshare Yorkshire has a detailed risk assessment procedure in place, and these are regularly reviewed. In addition a number of external audits take place to ensure compliance as part of the food industry.

Key staff members also meet regularly for health and safety reviews and to address any improvements and needs moving forward.

**PLANS FOR FUTURE PERIODS**

The charity's main priorities for 2025/2026 are:

- To improve food supply levels in line with CFM driven demand.
- To reduce waste within our organisation and utilise as much of the food received as is possible.
- To establish links with new CFMs and grow our membership base.
- Work with our CFMs and partners to ensure our support is impactful and helps address the root causes of food insecurity.
- To continue to provide employability opportunities and cooking skills programmes.
- To continue to innovate and create new solutions of working practice with the food industry to source the food we need to support our members.
- Ensure the structure and resources of the charity are fit for purpose.
- To secure funding for key fixed assets required to improve our service.
- To consider any suitable grant funded work to assist in delivering the objects of our charity.

**Going concern**

Fareshare Yorkshire works continually to achieve long term sustainability of the organisation. Having a clear vision of potential obstacles that the organisation may face allows the organisation to work around these. For that reason, the trustees of Fareshare Yorkshire continue to adopt the going concern basis in preparing the accounts.

**Future plans**

Fareshare Yorkshire is working towards its long-term future and appreciates the need for a mixed economy of work within the charity. We will continue to secure opportunities to redistribute surplus food to those in need and work with our local and national partners in doing so. Fareshare Yorkshire will identify any further opportunities that may arise to meet the objectives of the organisation.

Fareshare Yorkshire will continue to provide both employability opportunities and volunteering opportunities across the whole organisation.

Fareshare Yorkshire will improve its connections with the local and wider community via the different social media platforms that we have access to as well as our own website.

**Report of the Trustees**  
**For The Year Ended 31 March 2025**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The company is registered as a company limited by guarantee, without a share capital. Its governing instrument is its Memorandum and Articles of Association.

**Board of Trustees**

S Hobbs  
D Swinden  
S Sunderland  
S Stothart  
M Taha  
M Willmetts  
R McElroy  
D Heaton  
J Longden  
C Evans  
S Johnston

None of the Trustees has any beneficial interest in the company. The company maintains liability insurance for its directors and officers. The Board of Trustees seeks to appoint members with a broad experience and skills relevant to the objectives of FareShare Yorkshire and with skills in business, management, financial and legal backgrounds.

**Recruitment and appointment of new Trustees**

The trustees are appointed by the members of the company. All trustees retire at each Annual General Meeting and being eligible, offer themselves for re-election. The trustees can appoint additional trustees to fill a casual vacancy. Any trustee so appointed will hold office only until the following Annual General Meeting and shall then be eligible for re-election.

**Organisational structure**

The Board of Trustees meet every quarter and is responsible for the strategic direction and policy of the charity. The Chief Executive Officer is accountable to the Board of Trustees, and they delegate day to day operational responsibility to the Chief Executive Officer.

Regular updates are provided to the Board in relation to strategic issues. These can be through Sub-Committee meetings for Finance and Risk (each held once per quarter) or through our FullCrumb Bites calls between the Board and Chief Executive Officer to provide thorough, transparent updates and provide opportunity for scrutiny between full Board meetings.

**Induction and training of new Trustees**

All new Trustees to receive an induction from a board member and are invited to visit the operational sites to gain a greater understanding of how the charity performs its work.

**Key management remuneration**

All senior management pay scales are determined by the Board of Trustees and are in line with local and national roles at an equivalent level.

**Wider network**

As part of a national group the area in which the charity operates is restricted, however there is greater opportunity to obtain certain types of funding directly or through the national network.

Fareshare Yorkshire work with the local authorities within our catchment area and keep abreast of local issues being faced.

Opportunities to bid for funding via grant funders or through fundraising are considered in line with the objects of the organisation.

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

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

03680184 (England and Wales)

**Registered Charity number**

1075477

**Report of the Trustees**  
**For The Year Ended 31 March 2025**

**Registered office**

Unit 14 Aldham Industrial Estate  
Mitchell Road  
Wombwell  
Barnsley  
South Yorkshire  
S73 8HA

**Trustees**

Mr S J Kirk (resigned 27.6.2024)  
Ms S Hobbs Co-Chair  
Mr D Swinden Co-chair  
Mrs S Sunderland  
Mr S Stothart Treasurer  
Mr B Haigh (resigned 2.7.2024)  
Ms M Taha  
Ms R McElroy  
Mr M Willmetts  
Ms C E Evans (appointed 13.6.2025)  
Mr S Johnston (appointed 13.6.2025)  
Ms D Heaton (appointed 14.3.2025)  
Mr J Longden (appointed 14.3.2025)

**Auditors**

Kingswood Allotts Limited, Statutory Auditor  
Chartered Accountants  
Sidings Court  
Lakeside  
Doncaster  
South Yorkshire  
DN4 5NU

**Bankers**

National Westminster Plc  
26 Market Hill  
Barnsley  
S70 2QE

Cambridge & Counties Bank  
Charnwood Court  
5B New Walk  
Leicester  
LE1 6TE

**Company Secretary**

Ms R Morgan

**Chief Executive**

Mr G Batty (CEO resigned 31.8.2024)  
Mr N Bee (CEO appointed 16.9.2024 resigned 9.5.2025)  
Mr J Williams- (Deputy CEO appointed 16.9.2024 appointed CEO 19.5.2025)

**Key Management Personnel**

Mr A Bramley- Head of Operations (resigned 24.9.2024)  
Mr M Denison- Head of Operations (appointed 1.10.2024)  
Ms R Morgan- Head of HR & Office Management  
Mrs V Hoskings- Head of Finance & Business (appointed 1.9.2024)  
Mrs A Hoyland- Head of Fullcrumb Community (resigned 28.7.2024)

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Fareshare Yorkshire Limited for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

**Report of the Trustees**  
**For The Year Ended 31 March 2025**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

Company law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for 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 audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Report of the Trustees, incorporating a strategic report, approved by order of the Board of Trustees, as the company directors, on 12/12/2025 and signed on its behalf by:

  
21/12/2025

.....  
Ms S Hobbs - Trustee

## **Report of the Independent Auditors to the Trustees of Fareshare Yorkshire Limited**

### **Opinion**

We have audited the financial statements of Fareshare Yorkshire Limited (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

### **Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**Report of the Independent Auditors to the Trustees of**  
**Fareshare Yorkshire Limited**

**Our responsibilities for the audit of the financial statements**

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Enquiry of management and those charged with governance around actual and potential litigation and claims;
- Enquiry of management and review of correspondence to identify any instances of non-compliance with laws and regulations;
- Review of minutes of trustees' meetings;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**Use of our report**

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



for and on behalf of Kingswood Allotts Limited, Statutory Auditor  
Chartered Accountants  
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006  
Sidings Court  
Lakeside  
Doncaster  
South Yorkshire  
DN4 5NU

Date: 12/12/2025

**Fareshare Yorkshire Limited**

**Statement of Financial Activities**  
**(Incorporating an Income and Expenditure Account)**  
**For The Year Ended 31 March 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	140,766	92,211	232,977	99,059
<b>Charitable activities</b>	4				
Membership fees		471,728	-	471,728	370,293
Grants & contracts		23,767	383,515	407,282	517,362
Other services		148,322	76,640	224,962	320,509
Investment income	3	1	-	1	1
<b>Total</b>		<u>784,584</u>	<u>552,366</u>	<u>1,336,950</u>	<u>1,307,224</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	5				
Membership fees		470,617	195,329	665,946	476,003
Grants & contracts		400,896	166,391	567,287	657,338
Other services		1,173	52,268	53,441	139,249
<b>Total</b>		<u>872,686</u>	<u>413,988</u>	<u>1,286,674</u>	<u>1,272,590</u>
<b>NET INCOME/(EXPENDITURE)</b>		(88,102)	138,378	50,276	34,634
<b>Transfers between funds</b>	17	<u>4,670</u>	<u>(4,670)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		<u>(83,432)</u>	<u>133,708</u>	<u>50,276</u>	<u>34,634</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		210,963	181,056	392,019	357,385
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>127,531</u></u>	<u><u>314,764</u></u>	<u><u>442,295</u></u>	<u><u>392,019</u></u>

The notes form part of these financial statements

**Fareshare Yorkshire Limited (Registered number: 03680184)**

**Balance Sheet**  
**31 March 2025**

	Notes	2025 £	2024 £
<b>FIXED ASSETS</b>			
Tangible assets	12	211,123	148,805
<b>CURRENT ASSETS</b>			
Debtors	13	222,125	117,421
Cash at bank and in hand		189,096	277,331
		<u>411,221</u>	<u>394,752</u>
<b>CREDITORS</b>			
Amounts falling due within one year	14	(180,049)	(151,538)
<b>NET CURRENT ASSETS</b>		<u>231,172</u>	<u>243,214</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>442,295</u>	<u>392,019</u>
<b>NET ASSETS</b>		<u>442,295</u>	<u>392,019</u>
<b>FUNDS</b>	17		
Unrestricted funds		127,533	210,963
Restricted funds		<u>314,762</u>	<u>181,056</u>
<b>TOTAL FUNDS</b>		<u>442,295</u>	<u>392,019</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

The financial statements were approved by the Board of Trustees and authorised for issue on 12/12/2025 and were signed on its behalf by:

  
D77B0D00-2FE3-3ED6-B407-08DE331EF6C8

Mr S Stothart - Trustee

The notes form part of these financial statements



**Fareshare Yorkshire Limited**

**Cash Flow Statement**  
**For The Year Ended 31 March 2025**

	Notes	2025 £	2024 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	52,006	97,806
Net cash provided by operating activities		<u>52,006</u>	<u>97,806</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(141,342)	(36,808)
Sale of tangible fixed assets		1,100	-
Interest received		1	1
Net cash used in investing activities		<u>(140,241)</u>	<u>(36,807)</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>(88,235)</u>	<u>60,999</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>277,331</u>	<u>216,332</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>189,096</u></u>	<u><u>277,331</u></u>

The notes form part of these financial statements

**Fareshare Yorkshire Limited**

**Notes to the Cash Flow Statement**  
**For The Year Ended 31 March 2025**

**1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2025 £	2024 £
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	50,276	34,634
<b>Adjustments for:</b>		
Depreciation charges	76,650	60,037
Loss on disposal of fixed assets	1,274	-
Interest received	(1)	(1)
Increase in debtors	(104,704)	(71,813)
Increase in creditors	28,511	74,949
<b>Net cash provided by operations</b>	<u>52,006</u>	<u>97,806</u>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.4.24 £	Cash flow £	At 31.3.25 £
<b>Net cash</b>			
Cash at bank and in hand	277,331	(88,235)	189,096
	<u>277,331</u>	<u>(88,235)</u>	<u>189,096</u>
<b>Total</b>	<u>277,331</u>	<u>(88,235)</u>	<u>189,096</u>

The notes form part of these financial statements

## **Fareshare Yorkshire Limited**

### **Notes to the Financial Statements** **For The Year Ended 31 March 2025**

#### **1. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### **Going concern**

The charity prepares its financial statements on a going concern basis, assuming the organisation will continue operating for the foreseeable future, with the Trustees conducting a thorough assessment of the charity's ability to continue as a going concern for at least 12 months from the date of approval of the financial statements, considering factors such as funding sources, cash flow projections, operational sustainability, and any significant risks or uncertainties that could impact the charity's ability to operate. The trustees have concluded that there are no material uncertainties about the charity's ability to continue as a going concern and therefore they continue to adopt the going concern basis of accounting.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

Assets are initially recognised at cost and subsequently measured at cost, net of depreciation and any provision for impairment.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Furniture	20%, 25% and 33% on cost
Computer equipment	33% on cost
Plant and machinery	25% reducing balance

##### **Taxation**

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

##### **Fund accounting**

Restricted funds are funds received from donors which are subject to restrictions on the purposes for which they may be used. Unrestricted funds are those where there are no externally imposed restrictions. These include funds freely available to the charity for expenditure or appropriation to reserves for internally designated purposes.

##### **Donated goods and donated facilities**

Assets donated for use by the charity are included in incoming resources when receivable. Donated assets are included in incoming resources and capitalised as fixed assets at the directors' estimate of their value to the charity. Donated facilities are included as incoming resources and direct charitable expenditure at the directors' estimate of the cost of the facilities. The company's activities consist of the distribution of foodstuffs to projects for the homeless. All foodstuffs are donated to the company, but no estimate of their value is included in the statement of financial activities.

**Fareshare Yorkshire Limited**

**Notes to the Financial Statements - continued**  
**For The Year Ended 31 March 2025**

**1. ACCOUNTING POLICIES - continued**

**Financial instruments**

The charity only holds basic financial instruments as defined by FRS102. The financial assets and financial liabilities of the charity and their measurement basis are as follows:

Financial assets - trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost. Prepayments are not financial instruments.

Cash at bank - is classified as a basic financial instrument and is measured at face value.

Financial liabilities - trade creditors, accruals and other creditors are financial instruments, and are measured at amortised cost. Taxation and social security are not included in the financial instruments disclosure definition. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument. Public benefit entity concessionary loans are initially recognised at the amount received and the carrying value is subsequently adjusted to reflect any accrued interest.

**2. DONATIONS AND LEGACIES**

	2025 £	2024 £
Donations	<u>232,977</u>	<u>99,059</u>

**3. INVESTMENT INCOME**

	2025 £	2024 £
Deposit account interest	<u>1</u>	<u>1</u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

	Membership fees £	Grants & contracts £	Other services £	2025 Total activities £	2024 Total activities £
Recycling food	471,728	96,805	211,916	780,449	745,967
Training & cooking skills	-	93,977	-	93,977	58,962
Other services	-	216,500	13,046	229,546	403,235
	<u>471,728</u>	<u>407,282</u>	<u>224,962</u>	<u>1,103,972</u>	<u>1,208,164</u>

**5. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 6) £	Support costs (see note 7) £	Totals £
Membership fees	610,769	55,177	665,946
Grants & contracts	567,287	-	567,287
Other services	53,441	-	53,441
	<u>1,231,497</u>	<u>55,177</u>	<u>1,286,674</u>

**Fareshare Yorkshire Limited**

**Notes to the Financial Statements - continued**  
**For The Year Ended 31 March 2025**

**6. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	2025 £	2024 £
Recycling food	1,169,012	1,064,112
Training & cooking skills	7,770	3,907
Other services	53,441	139,249
Loss on sale of assets	1,274	-
	<u>1,231,497</u>	<u>1,207,268</u>

**7. SUPPORT COSTS**

	Management £	Governance costs £	Totals £
Membership fees	<u>44,015</u>	<u>11,162</u>	<u>55,177</u>

Support costs, included in the above, are as follows:

	2025 Membership fees £	2024 Total activities £
Insurance	6,538	2,336
Telephone	5,983	5,187
Printing, postage and stationery	5,052	3,961
Bank charges	1,989	1,053
Sundries	24,453	22,339
Accountancy and legal fees	11,162	12,923
Legal fees	-	17,523
	<u>55,177</u>	<u>65,322</u>

**8. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2025 £	2024 £
Depreciation - owned assets	76,650	60,036
Deficit on disposal of fixed assets	1,274	-
Auditors remuneration and accountancy fees	<u>11,495</u>	<u>12,923</u>

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2025 (2024: £174)

**Fareshare Yorkshire Limited**

**Notes to the Financial Statements - continued**  
**For The Year Ended 31 March 2025**

**10. STAFF COSTS**

	2025 £	2024 £
Wages and salaries	605,589	597,537
Social security costs	51,709	47,439
Other pension costs	12,618	17,185
	<u>669,916</u>	<u>662,071</u>

Wages and salaries in the year include a staff redundancy payment totalling £2,453. The staff redundancy was fully settled during the year.

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

	2025 22	2024 24
Charitable activities	<u>22</u>	<u>24</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2025	2024
£60,001 - £70,000	<u>-</u>	<u>1</u>

A substantial amount of volunteer time is given to the charity. This is discussed in the Report of the Trustees.

The total amount of employee benefits (including employer pension contributions) received by key management personnel for their services to the charity was £236,189. (2024: £170,844).

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	89,110	9,949	99,059
<b>Charitable activities</b>			
Membership fees	370,293	-	370,293
Grants & contracts	102,825	414,537	517,362
Other services	283,625	36,884	320,509
Investment income	<u>1</u>	<u>-</u>	<u>1</u>
<b>Total</b>	<u>845,854</u>	<u>461,370</u>	<u>1,307,224</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Membership fees	456,340	19,663	476,003
Grants & contracts	320,579	336,759	657,338
Other services	134,888	4,361	139,249
<b>Total</b>	<u>911,807</u>	<u>360,783</u>	<u>1,272,590</u>
<b>NET INCOME/(EXPENDITURE)</b>	(65,953)	100,587	34,634
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	276,916	80,469	357,385

**Fareshare Yorkshire Limited**

**Notes to the Financial Statements - continued**  
**For The Year Ended 31 March 2025**

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>210,963</b>	<b>181,056</b>	<b>392,019</b>

**12. TANGIBLE FIXED ASSETS**

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>					
At 1 April 2024	5,000	226,023	299,434	539	530,996
Additions	-	101,065	38,725	1,552	141,342
Disposals	-	-	(16,000)	-	(16,000)
At 31 March 2025	5,000	327,088	322,159	2,091	656,338
<b>DEPRECIATION</b>					
At 1 April 2024	1,402	200,178	180,072	539	382,191
Charge for year	900	40,383	35,135	232	76,650
Eliminated on disposal	-	-	(13,626)	-	(13,626)
At 31 March 2025	2,302	240,561	201,581	771	445,215
<b>NET BOOK VALUE</b>					
At 31 March 2025	2,698	86,527	120,578	1,320	211,123
At 31 March 2024	3,598	25,845	119,362	-	148,805

All fixed assets are used for direct charitable purposes.

**13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025 £	2024 £
Other debtors	222,125	117,421

**14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025 £	2024 £
Social security and other taxes	14,642	12,918
Other creditors	64,833	44,301
Accruals and deferred income	100,574	94,319
	<b>180,049</b>	<b>151,538</b>

The movements on deferred income were:

	2025 £	2024 £
Balance brought forward	39,250	21,480
Income received	84,087	39,250
Income released to SOFA	(39,250)	(21,480)
Balance carried forward	<b>84,087</b>	<b>39,250</b>

Income has been deferred because it relates to future accounting periods as stipulated by the funders.

**Fareshare Yorkshire Limited**

**Notes to the Financial Statements - continued**  
**For The Year Ended 31 March 2025**

**15. LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2025	2024
	£	£
Within one year	35,364	33,000
Between one and five years	70,338	99,000
	<u>105,702</u>	<u>132,000</u>

**16. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	£	£	£	£
Fixed assets	41,037	170,086	211,123	148,805
Current assets	266,545	144,676	411,221	394,752
Current liabilities	(180,049)	-	(180,049)	(151,538)
	<u>127,533</u>	<u>314,762</u>	<u>442,295</u>	<u>392,019</u>

The 2024 total funds balance of (392,019) was made up of the following:

Unrestricted	210,963
Restricted	181,056

**17. MOVEMENT IN FUNDS**

	At 1.4.24	Net movement in funds	Transfers between funds	At 31.3.25
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	210,963	(88,100)	4,670	127,533
<b>Restricted funds</b>				
WRAP	4,362	(4,362)	-	-
Recycling food	70,401	(33,372)	(37,029)	-
Donations and legacies	69,505	(13,825)	(5,000)	50,680
National Lottery Community Fund	36,788	(9,197)	-	27,591
Charitable Activities	-	135,913	37,034	172,947
Other Income	-	63,219	325	63,544
	<u>181,056</u>	<u>138,376</u>	<u>(4,670)</u>	<u>314,762</u>
<b>TOTAL FUNDS</b>	<u>392,019</u>	<u>50,276</u>	<u>-</u>	<u>442,295</u>



**Fareshare Yorkshire Limited**

**Notes to the Financial Statements - continued**  
**For The Year Ended 31 March 2025**

**17. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	784,584	(872,684)	(88,100)
<b>Restricted funds</b>			
WRAP	-	(4,362)	(4,362)
Recycling food	84,000	(117,372)	(33,372)
Donations and legacies	-	(13,825)	(13,825)
National Lottery Community Fund	-	(9,197)	(9,197)
Charitable Activities	394,617	(258,704)	135,913
Other Income	73,749	(10,530)	63,219
	552,366	(413,990)	138,376
<b>TOTAL FUNDS</b>	<b>1,336,950</b>	<b>(1,286,674)</b>	<b>50,276</b>

**Comparatives for movement in funds**

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	276,916	(65,953)	210,963
<b>Restricted funds</b>			
WRAP	8,723	(4,361)	4,362
Recycling food	-	70,401	70,401
Donations and legacies	71,746	(2,241)	69,505
National Lottery Community Fund	-	36,788	36,788
	80,469	100,587	181,056
<b>TOTAL FUNDS</b>	<b>357,385</b>	<b>34,634</b>	<b>392,019</b>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	845,854	(911,807)	(65,953)
<b>Restricted funds</b>			
WRAP	-	(4,361)	(4,361)
Other services	145,010	(145,010)	-
Recycling food	268,841	(198,440)	70,401
Donations and legacies	9,949	(12,190)	(2,241)
National Lottery Community Fund	37,570	(782)	36,788
	461,370	(360,783)	100,587
<b>TOTAL FUNDS</b>	<b>1,307,224</b>	<b>(1,272,590)</b>	<b>34,634</b>

The restricted funds are used for the following purposes:

**Fareshare Yorkshire Limited**

**Notes to the Financial Statements - continued**  
**For The Year Ended 31 March 2025**

**17. MOVEMENT IN FUNDS - continued**

J W Chapman - to support our work in Doncaster  
Evan Cornish Foundation - to support the work of FullCrumb Kitchen  
Sainsburys Freezer Fund - to purchase freezers for CFM's  
Freemasons - to purchase a new fork lift truck in Leeds  
Fareshare (UK) - Purchase of vehicles and mezzanine flooring.  
LNER- to purchase a new vehicle to support delivering to members.  
WRAP - grant funding to support the work of YSH (Yorkshire Storage Hub) and RLS (Regional Logistics Solution) and the provision of frozen foods for CFMs.  
National Lottery Community fund- Purchase of a van fitted with fridges to enable increased distribution of food.  
Leeds City Council - to support our work in Leeds  
Rotherham Council - to support the purchase, storage and distribution of food in Rotherham  
Newby Grant- Funding recieved to help support the costs of fulfilling the logistics manager role.  
Yorkshire Building Society- funding recieved towards employability across the Fareshare sites.  
Leeds Christian Church- Funding recieved for the purchase and distribution of food.  
Npower- Funding recieved to purchase an electric vehicle.  
RMBC Toiletries- Funding recieved for the purchase, storage and distribution of toiletries to the Rotherham locality.  
Global Giving- Funding received towards the salary of a Volunteer and Training Manager.  
Miller Homes- Funding recieved for the purchase of PPE items.  
Mondelez- Funding from Mondelez to be utilised towards Fullcrumb.

Transfers in the year between funds relate to transferring funds from unrestricted to restricted funds to cover any overspend on fixed asset purchases. At the year end the Recycling Food fund was transferred to Charitable Activities fund to show a more accurate representation of the fund.

**18. CONTINGENT LIABILITIES**

As far as the directors are aware, there were no contingent liabilities.

**19. CAPITAL COMMITMENTS**

	2025	2024
	£	£
Contracted but not provided for in the financial statements	-	-
	<u>          </u>	<u>          </u>

**20. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2025.

**21. ULTIMATE CONTROLLING PARTY**

The company is ultimately controlled by its members. No individual member has control.

**22. SHARE CAPITAL**

The company is registered as a company Limited by Guarantee and has no share capital. The current members are guarantors in the sum of £5.