

FOOD FOR ALL

England & Wales · Charity number 1077897

Details

| | |
|----------------|---|
| Status | Registered |
| Legal form | Charitable company |
| Company number | 03842531 |
| Registered | 1999-10-22 |
| Register | View on the Charity Commission register |

Contact

| | |
|---------|--|
| Address | 63 Gaddesden Crescent Watford WD25 9QU |
| Phone | 07946420827 |
| Email | foodforalluk@gmail.com |
| Website | foodforalluk.com |

Activities

Objects: (I)THE RELIEF OF POVERTY BY THE PROVISION OF FOOD TO PEOPLE WHO ARE HOMELESS OR ARE IN CONDITIONS OF NEED BY REASON OF SICKNESS, DISABILITY, AGE OR ECONOMIC CIRCUMSTANCES. (II)THE ADVANCEMENT OF EDUCATION AMONG THE BENEFICIARIES BY THE PROVISION OF FACILITIES FOR TRAINING IN A RANGE OF VOCATIONAL AND NON-VOCATIONAL SUBJECTS INCLUDING IT, MUSIC, THE ARTS, KEYS SKILLS, HORTICULTURE AND PROTECTION OF THE ENVIRONMENT VIA RECYCLING.'

Activities: Food For All distributes around 6,000 free, nutritionally balanced meals to the homeless and disadvantaged on a daily basis. FFA targets the homeless, single parents, the elderly, the unemployed, people suffering from mental and physical disabilities and the marginalised. FFA is based on the philosophy of community self-help.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, The Prevention Or Relief Of Poverty
- **Who:** Other Defined Groups, The General Public/mankind

Geography

- Denmark
- France
- Norway
- Sweden
- Birmingham City
- Blackpool
- Bristol City
- Conwy
- Gloucestershire
- Leicestershire
- Manchester City
- Reading
- Worcestershire
- Throughout London

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|----------|-------------|----------|-----------|
| 2025-07-31 | - | - | - | - |
| 2024-07-31 | £518,206 | £428,848 | £233,214 | 1 |
| 2023-07-31 | £496,692 | £550,696 | - | - |
| 2022-07-31 | £536,051 | £472,863 | £198,145 | 2 |
| 2021-07-31 | £486,300 | £484,743 | - | - |
| 2020-07-31 | £446,651 | £415,003 | - | - |

Trustees

| Name | Role | Appointed |
|----------------------|------|------------|
| Dr Martin Wood | | 2025-05-13 |
| Ian Ulyatt | | 2025-05-13 |
| Mohan Luthra | | 2025-05-13 |
| PETER O GRADY | | |
| Raakhi Kanadia | | 2025-05-13 |
| Rajiv Jagdish Nandah | | 2025-08-21 |
| Rita Horn | | 2025-05-13 |
| Shivani Thakkar | | 2025-05-13 |
| Thomas Evans | | 2025-05-13 |
| VINCENT LANE | | |

FOOD FOR ALL

England & Wales - Charity number 1077897

Accounts

Registered Charity Number : 1077897

FOOD FOR ALL
TRUSTEES' REPORT
AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 JULY 2024

FOOD FOR ALL

LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31 JULY 2024

| | |
|-----------------------------|---|
| Trustees | Peter O'Grady - Director David Hicks - Director John Linn - Secretary Shivani Thakkar Dr Martin Wood Rita Horn Ian Ulyatt Vincent Lane Raakhi Kanadia Thomas Evans Mohan Luthra |
| Charity Number | 1077897 |
| Company Number | 03842531 |
| Registered Office | 63 Gaddesden Crescent Watford England WD25 9QU |
| Bankers | Barclays Bank Plc 230/234 Kentish Town Road London NW5 2BU |
| Independent Examiner | Rupeshkumar Patel FCCA Pentax House South Hill Avenue South Harrow HA2 0DU |

FOOD FOR ALL

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FOR THE YEAR ENDED 31 JULY 2024

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FOOD FOR ALL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 JULY 2024

The trustees present their annual report and financial statements for the year ended 31 July 2024.

Trustees' report and financial statements

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 July 2024. 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).

Our Aims and Objectives

Purposes and Aims

The main objectives are the relief of poverty by the provision of food to people who are homeless or are in conditions of need by reason of sickness, disability, age or economic circumstances.

Ensuring our work delivers our aims

We review our aims, objectives and activities each year. The review looks at what we achieved and the outcomes of our work in the previous twelve months. The review looks at the success of each key activity and the benefits they have brought to these groups of people we are set up to help. The review also helps us ensure our aim, objectives and activities remain focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

The focus of our work

During the year the charity has continued to provide up to 2,500 free hot meals a day, six days a week. The charity offers a wide range of vegetarian meals to provide a balanced diet. The meals are delivered by a mobile kitchen to meeting points in the City of London and Camden/Kings Cross area and a further six London boroughs.

Dailya team of up to 12 volunteers from the Banking community/corporate community assist in chopping vegetables, preparing meals, boxing up food, serving meals to homeless individuals making cakes and cookies, and cleaning the kitchen.

Food for All established a new initiative, the disaster relief team.

The goal is to travel to disaster zones like earthquakes, floods or conflict zones to support the emergency services and the displaced people.

Highlights of this year's response:

- 1) Christmas tour of Eastern Ukraine.
- 2) Turkey wild forest fires.
- 3) Donbass Ukraine Tour.
- 4) Czech flood support.
- 5) Easter Ukraine tour.
- 6) Earthquake in Morocco.

New Food for All Centres :

Opening of the Hainault Centre by the Mayor of Redbridge.

300 cars and vehicles and 87 NHS ambulances sent to Ukraine from here, working together with a dynamic team from British Ukrainian Aid. Filling the vehicles with essential supplies and finding committed drivers to drive to either Poland or over the border into Ukraine.

Opening of Fleet Street Ukraine support centre.

Opening of the 'Give Me Love' charity shop in Camden Town.

Watford Services:

One day a week approximately one hundred homeless people are provided with a hot meal and take-away food, at Gokula Community Food Bank.

The Meriden Project provides substantial food support to around eighty families each week. Outreach programs to a school in Harrow provide 120 meals for children.

Other activities organized include cookery lessons, health, counselling, education and employment. In addition, the charity runs an environmental garden to demonstrate composting and recycling to the public.

How our activities deliver public benefit

Our main activities and who we try to help are described above. All our activities focus on the prevention and rehabilitation of disadvantaged groups and are undertaken to further our charitable purposes for the public benefit.

Financial Review

The trustees were very satisfied with this year's financial situation, which has never been so strong. We are eternally thankful to BNP Paribas, Chrissie Hynde, Jenny Bellestar and the corporate community for their kindness.

Reserves Policy

The trustees have examined the charity's requirements for reserves in light of the main risks to the organisation. It is the policy of the charity that unrestricted funds, which have not been designated for a specific use, should be maintained at a level equivalent to twelve months' expenditure.

The company does not have share capital and each director, being a member of the company, undertakes to contribute an amount not exceeding £10 in the event of the company being wound up. Trustees are appointed in accordance with the Articles of Association and on the basis of recommendation of existing trustees. A new trustee is only appointed where there is the full consent of the existing trustees. The governing documents allow the trustees to invest without limitation.

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. The trustees regularly assess and examine each operational and business risk to ensure that there are effective systems to mitigate those risks. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charity. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

The policies adopted in furtherance of these objects are that the trustees may pay or apply the income, and if they shall think fit, the capital of the trust to or for such charitable purposes whatsoever at such times and in such manner as the trustees shall from time to time think proper and there has been no change in these policies during the period. Distributions have been made in the period to satellite projects throughout the United Kingdom.

Trustees

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Peter O'Grady - Director

David Hicks - Director

John Linn - Secretary

Shivani Thakkar

Dr Martin Wood

Rita Horn

Ian Ulyatt

Vincent Lane

Raakhi Kanadia

Thomas Evans
Mohan Luthra

Trustees' responsibilities statement

The trustees, who are also the directors of Charity for Food For All for the purpose of company law, 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).

Company Law 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, including the income and expenditure, of the charitable company 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 UK 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 adequate 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 Companies Act 2006. 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.

This report was approved by the trustee and signed on its behalf by:



Peter O'Grady
Trustee

Date : 11 June 2025

FOOD FOR ALL

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 31 JULY 2024

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF FOOD FOR ALL
FOR THE YEAR ENDED 31 JULY 2024

I report on the accounts of the charity for the year ended 31 July 2024 set out on following pages.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER

The charity's trustees (who are also the directors of Food for All for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the 1993 Act), as amended by section 28 of the Charities Act 2006) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

Examine the accounts (under section 43(3)(a) of the 1993 Act as amended)
To follow the procedures laid down in the General Directions given by the Charity Commission (under section 43(7)(b) of the 1993 Act, as amended); and
To state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on whether the accounts present a 'true and fair view'.

In connection with my examination, no material matter has come to my attention:

Which gives me reasonable cause to believe that any material respects the trustees have not met the requirements to ensure that

Proper accounting records are kept (in accordance with section 386 of the Companies Act 2006); and

Accounts are prepared which agree with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities; or

2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Saadhiv & Co

Name: Rupeshkumar Patel FCCA

Date: 11 June 2025

FOOD FOR ALL

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 JULY 2024

| Recommended categories by activity | Notes | Unrestricted funds £ | Total Funds 2024 £ | Total Funds 2023 £ |
|---|--------------|---------------------------------|-----------------------------------|-----------------------------------|
| Income and endowments from: | | | | |
| Donations and legacies | 2 | 517,517.36 | 517,517.36 | 496,692.00 |
| Investments | 3 | 688.53 | 688.53 | - |
| Total | | 518,205.89 | 518,205.89 | 496,692.00 |
| Expenditure on: | | | | |
| Charitable activities | 4 | 414,348.92 | 414,348.92 | 531,646.00 |
| Other | 6 | 14,499.00 | 14,499.00 | 19,333.00 |
| Total | | 428,847.92 | 428,847.92 | 550,979.00 |
| Net income/(expenditure) | | 89,357.97 | 89,357.97 | (54,287.00) |
| Net movement in funds | | 89,357.97 | 89,357.97 | (54,287.00) |
| Reconciliation of funds: | | | | |
| Total funds brought forward | | 143,856.00 | 143,856.00 | 198,143.00 |
| Total funds carried forward | | 233,213.97 | 233,213.97 | 143,856.00 |

FOOD FOR ALL

BALANCE SHEET

FOR THE YEAR ENDED 31 JULY 2024

| Recommended categories by activity | Notes | Total Funds 2024 £ | Total Funds 2023 £ |
|---|--------------|-------------------------------|-------------------------------|
| Fixed assets | | | |
| Tangible assets | 7 | 60,502.00 | 58,001.00 |
| Total fixed assets | | 60,502.00 | 58,001.00 |
| Current assets | | | |
| Cash at bank and in hand | 8 | 181,554.97 | 94,698.00 |
| Total current assets | | 181,554.97 | 94,698.00 |
| Creditors: amounts falling due within one year | 9 | 8,843.00 | 8,843.00 |
| Net current assets/(liabilities) | | 172,711.97 | 85,855.00 |
| Total net assets or liabilities | | 233,213.97 | 143,856.00 |
| Funds of the Charity | | | |
| Unrestricted funds | 10 | 233,213.97 | 143,856.00 |
| Restricted income funds | 10 | - | - |
| Endowment funds | 10 | - | - |
| Total funds | | 233,213.97 | 143,856.00 |

For the year ended 31 July 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 11 June 2025 and signed on its behalf by:

Peter O'Grady
Trustee

A handwritten signature in blue ink, appearing to read "Peter O'Grady", with a stylized flourish at the end.

Date : 11 June 2025

FOOD FOR ALL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2024

1. Accounting Policies

The principal accounting policies adopted by the Charity, which is a public benefit entity, in the preparation of the accounts are as follows.

1.1 Basis of preparation

These accounts have been prepared under the historical cost convention, as modified by the inclusion of charitable properties and fixed asset investments and investment properties at valuation.

These accounts have been prepared in accordance with “Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)” (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

These accounts are presented in pounds sterling and rounded to the nearest pound.

1.2 Going concern

The Trustees have prepared financial projections, taking into consideration the current economic conditions and have, at the time of approving these accounts, a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the accounts.

2. Income from Donations and Legacies

| Analysis | Unrestricted funds | Total funds 2024 | Total funds 2023 |
|--------------------|--------------------|-------------------|-------------------|
| | £ | £ | £ |
| Donation and gifts | 498,128.61 | 498,128.61 | 496,692.00 |
| Gift Aid | 19,388.75 | 19,388.75 | - |
| | <u>517,517.36</u> | <u>517,517.36</u> | <u>496,692.00</u> |

3. Income from Investments

| Analysis | Unrestricted funds | Total funds 2024 | Total funds 2023 |
|-----------------|--------------------|------------------|------------------|
| | £ | £ | £ |
| Interest income | 688.53 | 688.53 | - |
| | <u>688.53</u> | <u>688.53</u> | <u>-</u> |

4. Expenditure on Charitable Activities

| | Total funds 2024 | Total funds 2023 |
|---------------|-------------------|-------------------|
| Analysis | £ | £ |
| Bank charges | 313.07 | - |
| Donations | 1,489.00 | - |
| Support Costs | 412,546.85 | 531,646.00 |
| | 414,348.92 | 531,646.00 |

5. Support Costs

| | Total funds 2024 | Total funds 2023 |
|-----------------------------------|-------------------|-------------------|
| Analysis | £ | £ |
| Governance Costs | | |
| Accountants fees | - | 1,013.00 |
| Staff costs | 11,664.67 | 51,605.00 |
| Food and disposable | 189,918.35 | 156,267.00 |
| Motor expense | 34,003.87 | 25,580.00 |
| Waste disposal | - | 12,621.00 |
| Rent | 17,615.89 | 11,110.00 |
| Heat and light | 26,853.44 | 21,394.00 |
| Euro project - Turkey / Belarus | 2,000.00 | 23,433.00 |
| Euro project - Ukraine relief | 41,745.30 | 157,701.00 |
| Resource centre and project costs | 74,017.34 | 51,652.00 |
| Travel expenses | 12,232.12 | 18,507.00 |
| Telephone | - | 360.00 |
| Printing, postage and stationery | 2,465.89 | - |
| Other costs | 29.98 | 403.00 |
| | 412,546.85 | 531,646.00 |

6. Other Expenditure

| Analysis | Unrestricted funds | Total funds 2024 | Total funds 2023 |
|--|--------------------|------------------|------------------|
| | £ | £ | £ |
| Depreciation Charge for the Year - Plant & Machinery | 1,955.00 | 1,955.00 | 2,607.00 |
| Depreciation Charge for the Year - Motor Vehicles | 11,279.00 | 11,279.00 | 15,038.00 |

| | | | |
|--|------------------|------------------|------------------|
| Depreciation Charge for the Year - Commercial Vehicles | 1,265.00 | 1,265.00 | 1,688.00 |
| | 14,499.00 | 14,499.00 | 19,333.00 |

7. Tangible Fixed Assets

| | Plant & Machinery | Motor Vehicles | Commercial Vehicles |
|---|-------------------|-------------------|---------------------|
| | £ | £ | £ |
| 7.1 Cost or valuation | | | |
| At 01 August 2023 | 48,672.00 | 96,253.00 | 16,000.00 |
| Additions | - | 17,000.00 | - |
| Disposals | - | - | - |
| Revaluations | - | - | - |
| Transfers | - | - | - |
| At 31 July 2024 | 48,672.00 | 113,253.00 | 16,000.00 |
| 7.2 Depreciation and impairments | | | |
| At 01 August 2023 | 40,850.00 | 51,136.00 | 10,938.00 |
| Charge for the year | 1,955.00 | 11,279.00 | 1,265.00 |
| Disposals | - | - | - |
| Revaluations | - | - | - |
| Transfers | - | - | - |
| At 31 July 2024 | 42,805.00 | 62,415.00 | 12,203.00 |
| 7.3 Net book value | | | |
| At 01 August 2023 | 7,822.00 | 45,117.00 | 5,062.00 |
| At 31 July 2024 | 5,867.00 | 50,838.00 | 3,797.00 |

8. Cash at bank and in hand

| | Total funds 2024 | Total funds 2023 |
|--------------------------|-------------------|------------------|
| | £ | £ |
| Cash at bank and in hand | 181,554.97 | 94,698.00 |
| | 181,554.97 | 94,698.00 |

9. Creditors: Amounts falling due within one year

| | Total funds 2024 | Total funds 2023 |
|------------------------------|------------------|------------------|
| | £ | £ |
| Director's current account | 7,830.00 | 7,830.00 |
| Accruals and deferred income | 1,013.00 | 1,013.00 |
| | 8,843.00 | 8,843.00 |

10. Charity funds

10.1 Details of material funds held and movements during the CURRENT reporting period

| Fund names | Fund balances brought forward | Income | Expenditure | Transfers | Gains and losses | Fund balances carried forward |
|--------------------|-------------------------------|-------------------|-------------------|-----------|------------------|-------------------------------|
| | £ | £ | £ | £ | £ | £ |
| Unrestricted funds | 143,856.00 | 518,205.89 | 428,847.92 | - | - | 233,213.97 |
| Total | 143,856.00 | 518,205.89 | 428,847.92 | - | - | 233,213.97 |

10.2 Details of material funds held and movements during the PREVIOUS reporting period

| Fund names | Fund balances brought forward | Income | Expenditure | Transfers | Gains and losses | Fund balances carried forward |
|--------------------|-------------------------------|-------------------|-------------------|-----------|------------------|-------------------------------|
| | £ | £ | £ | £ | £ | £ |
| Unrestricted funds | 198,143.00 | 496,692.00 | 550,979.00 | - | - | 143,856.00 |
| Total | 198,143.00 | 496,692.00 | 550,979.00 | - | - | 143,856.00 |

FOOD FOR ALL

England & Wales - Charity number 1077897

Accounts

Company Registration No. 03842531(England and Wales)

FOOD FOR ALL UK LIMITED

Unaudited Financial Statements

Year ended 31 July 2023

CHARITY NUMBER 1077897

G J Bishop FCA

16 Stewart Close

Abbots Langley

Hertfordshire

WD5 0LU

FOOD FOR ALL UK Limited

FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2023

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FFOD FOR ALL UK Limited

MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS

| | |
|------------------------------------|---|
| Registered charity name | Food for All UK Limited |
| Charity number | 1077897 |
| Company registration number | 03842531 |
| Principal office | 65 Market Street, Watford Hertfordshire WD18 0PR |
| Registered office | 16 Stewart Close, Abbots Langley Hertfordshire WD5 0LU |
| Trustees | P O’Grady - Director D Hicks - Director V Lane D Schwarz R Edwards John Linn - Secretary Alexey Gordon |
| Independent Examiner | G J Bishop FCA 16 Stewart Close, Abbots Langley Hertfordshire WD5 0LU |
| Bankers | Barclays plc 230/234 Kentish Town Road London NW5 2BU |

FOOD FOR ALL UK Limited

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 JULY 2023

Our Aims and Objectives

Purposes and Aims

The main objectives are the relief of poverty by the provision of food to people who are homeless or are in conditions of need by reason of sickness, disability, age or economic circumstances.

Ensuring our work delivers our aims

We review our aims, objectives and activities each year. The review looks at what we achieved and the outcomes of our work in the previous twelve months. The review looks at the success of each key activity and the benefits they have brought to these groups of people we are set up to help. The review also helps we ensure our aim, objectives and activities remained focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

The focus of our work

During the year the charity has continued to provide up to 2,500 free hot meals a day, six days a week. The charity offers a wide range of vegetarian meals to provide a balanced diet. The meals are delivered by a mobile kitchen to meeting points in the City of London and Camden/Kings Cross area and a further six London boroughs. In addition, Rathayatra Festivals have taken place in Aberystwyth, Birmingham, Blackpool, Bristol, Coventry, Manchester, Glastonbury, Reading and Worcester for a 'Feed the Five Thousand' programme.

Following the demise of Christopher Murphy, the charity was offered the opportunity to take over the lease of the Gokula Café in Watford. A generous anonymous donation enabled the charity to acquire the lease of the property. One day a week approximately one hundred homeless people are provided with a hot meal and take-away food. The Meriden Project provides substantial food support to around eighty families each week. Outreach programmes to a school in Harrow provide 120 meals to children.

Other activities organised include cookery lessons, health, counselling, education and employment. In addition, the charity runs an environmental garden to demonstrate composting and re-cycling to the public.

How our activities deliver public benefit

Our main activities and who we try to help are described above. All our activities focus on the prevention and rehabilitation of disadvantaged groups and are undertaken to further our charitable purposes for the public benefit.

Financial Review

Against the backdrop of limited resources and insecurities over funding, it has continued to be difficult to plan or develop services. Nevertheless, the charity, with the aid of sound financial management and the support of its volunteers resulted in a decrease funds of £54,289.

FOOD FOR ALL UK LTD

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 JULY 2023

Principal Funding Sources

The major source of funds comes from the 'Just Giving' website. Volunteers are actively encouraged to obtain goods for little or no cost. Trend Routing Technology generously donate every quarter around £4,000. Watford Community grants of £4,000 are also received. As a result, there is no significant drain on the financial resources of the charity. Watford businesses make significant food donations. Vegetarian Express donates over £100,000 each year. Seven Seeded Bakery donate over £50,000 of artisan bread.

Reserves Policy

The trustees have examined the charity's requirements for reserves in light of the main risks to the organisation. It is the policy of the charity that unrestricted funds, which have not been designated for a specific use, should be maintained at a level equivalent to twelve months expenditure.

The company does not have share capital and each director, being a member of the company, undertakes to contribute an amount not exceeding £10 in the event of the company being wound up.

Trustees are appointed in accordance with the Articles of Association and on the basis of recommendation of existing trustees. A new trustee is only appointed where there is the full consent of the existing trustees. The governing documents allow the trustees to invest without limitation.

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. The trustees regularly assess and examine each operational and business risk to ensure that there are effective systems to mitigate those risks. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charity. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

The policies adopted in furtherance of these objects are that the trustees may pay or apply the income, and if they shall think fit, the capital of the trust to or for such charitable purposes whatsoever at such times and in such manner as the trustees shall from time to time think proper and there has been no change in these policies during the period. Distributions have been made in the period to satellite projects throughout the United Kingdom.

Responsibilities of the Trustees

The trustees (who are also directors of Food for All UK Limited for the purposes of company law) are responsible for preparing the Trustees Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom generally Accepted Accounting Practice). Company law 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 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 these financial statements, the trustees are required to:

FOOD FOR ALL UK LTD

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 JULY 2023

Responsibilities of Trustees (continued)

- **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 UK 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 operation.**

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees 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.

Support for Ukrainian refugees

Following the illegal invasion of Ukraine by Russia in February 2022 an enormous humanitarian refugee crisis was created. Volunteers approached the Trustees to ask for help. A mobile food kitchen was dispatched to the border with Poland and approximately 2,500 refugees were fed hot meals every day. Local volunteers were trained up to continue the support. Further requests came from throughout eastern Europe for help with the refugee crisis. A further fifteen mobile kitchens and equipment were dispatched to Ukraine, Poland, the Czech Republic and Belarus to support the refugee efforts. In addition, extensive help to Ukrainian refugees arriving in the UK has also been given.

Independent Examiner

Gerald Bishop BSc FCA was appointed as independent examiner on 1 November 2012 and has been re-appointed for the ensuing year.

Signed on behalf of the trustees

Peter O'Grady

Trustee

Date: 11 August 2023

FOOD FOR ALL UK Limited

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF FOOD FOR ALL UK LIMITED FOR THE YEAR ENDED 31 JULY 2023

I report on the accounts of the charity for the year ended 31 July 2023 set out on pages 6 to 10.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER

The charity's trustees (who are also the directors of Food for All UK Limited for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the 1993 Act), as amended by section 28 of the Charities Act 2006) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- Examine the accounts (under section 43(3)(a) of the 1993 Act as amended)
- To follow the procedures laid down in the General Directions given by the Charity Commission (under section 43(7)(b) of the 1993 Act, as amended); and
- To state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on whether the accounts present a 'true and fair view'.

In connection with my examination, no matter has come to my attention:

- (1) Which gives me reasonable cause to believe that any material respects the trustees have not met the requirements to ensure that:

Proper accounting records are kept (in accordance with section 386 of the Companies Act 2006); and

Accounts are prepared which agree with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities; or

- (2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Gerald Bishop BSc FCA

16 Stewart Close, Abbots Langley

Independent Examiner

Hertfordshire WD5 0LU

Date: 11 August 2023

FOOD FOR ALL UK Limited

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 JULY 2023

| | | 2023 | 2022 |
|--|------|-----------------------|-----------------------|
| | | Total Funds | Total Funds |
| | Note | £ | £ |
| INCOMING RESOURCES | | | |
| Incoming resources from generated funds: | | | |
| Grants and Donations | | 496,692 | 536,051 |
| Investment Income | | — | — |
| TOTAL INCOMING RESOURCES | | <u>496,692</u> | <u>536,051</u> |
| RESOURCES EXPENDED | | | |
| | 2 | | |
| Charitable Activities: | | | |
| Provision of food | | 530,696 | 451,186 |
| Governance costs | | <u>20,285</u> | <u>21,677</u> |
| TOTAL RESOURCES EXPENDED | | <u>550,981</u> | <u>472,863</u> |
| NET OUTGOING RESOURCES FOR THE YEAR/NET PROFIT FOR THE YEAR | | (54,289) | 63,188 |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | | <u>198,145</u> | <u>134,957</u> |
| TOTAL FUNDS CARRIED FORWARD | | <u>143,856</u> | <u>198,145</u> |

The Statement of Financial Activities includes all gains and losses in the year and therefore.

a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 8 to 10 form part of these financial statements.

FOOD FOR ALL UK Limited

BALANCE SHEET

AS AT 31 JULY 2023

| | | 2023 | | 2022 | |
|--------------------------------|------|--------------|----------------|---------------|----------------|
| | Note | £ | £ | £ | £ |
| FIXED ASSETS | 4 | | 58,001 | | 40,449 |
| CURRENT ASSETS | | | | | |
| Cash at bank and in hand | | 94,698 | | 168,208 | |
| CREDITORS: Amounts falling due | | | | | |
| Within one year | 5 | <u>8,843</u> | | <u>10,513</u> | |
| NET CURENT ASSETS | | | <u>85,855</u> | | <u>157,696</u> |
| TOTAL ASSETS | | | <u>143,856</u> | | <u>198,145</u> |
| FUNDS | | | | | |
| Unrestricted funds | | | <u>143,856</u> | | <u>198,145</u> |
| TOTAL FUNDS | | | <u>143,856</u> | | <u>198,145</u> |

The trustees are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006(the Act) relating to the audit of the financial statements for the year by virtue of section 477(2), and that no member or members have requested an audit pursuant to section 476(1) of the Act.

The trustees acknowledge their responsibilities for;

- (i) Ensuring that the company keeps adequate accounting records which comply with section 386 of the Act, and
- (ii) Preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These financial statements were approved by the Trustees on 10 August 2023 and are signed on their behalf by:

Peter O'Grady

Trustee

Company Registration Number; 1122354

The notes on pages 8 to 10 form part of these financial statements

FOOD FOR ALL UK Limited

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2023 ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, the Statement of Recommended Practice Accounting and reporting by Charities issued in March 2005 (SORP 2005) and the Companies Act 2006.

Cash flow statement

The trustees have taken advantage of the exemption in Financial Reporting Standard No 1(revised) from including a cash flow statement in the financial statements on the grounds that the company is small.

Incoming resources

Charitable income represents donations from volunteers, charitable organisations and corporate grants. These are included in the financial statements when receivable.

Fund accounting

The Funds of the charity are made up of; restricted general funds for use on specified charitable purposes and unrestricted general funds that can be used in accordance with the charitable objects at the discretion of the trustees.

Resources expended

Direct charitable expenditure includes all expenditure incurred on donations awarded or on other schemes run in pursuance of the charity's objectives under its charter. Donations are recognised as a liability when the Charity is under an obligation to make transfer to a third party.

Depreciation

Depreciation is provided on all fixed assets at rates calculated to write each asset down to its estimated residual value over its expected useful life, at the following rates:

| | |
|------------------------------|--|
| Equipment | 25% per annum on reducing balance |
| Fixtures and fittings | 20% per annum on reducing balance |
| Motor Van | 25% per annum on reducing balance |
| Boat | 25% per annum on reducing balance |

FOOD FOR ALL UK Limited

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2023

2 TOTAL RESOURCES EXPENDED

| | TOTAL FUNDS | TOTAL FUNDS |
|-------------------------------------|----------------|----------------|
| | 2023 | 2022 |
| | £ | £ |
| PROVISION OF FOOD | | |
| Staff costs | 51,605 | 36,400 |
| Food and disposables | 156,267 | 161,563 |
| Motor expenses | 25,580 | 23,890 |
| Depreciation and write-off | 19,333 | 28,464 |
| Waste disposal | 12,621 | 2,351 |
| Rent – Café | (1,370) | 2,548 |
| Gokula Café | 12,480 | 12,480 |
| Heat and Light | 21,394 | 14,090 |
| Euro Project – Turkey/Belarus | 23,433 | - |
| Euro project – Ukraine Relief | 157,701 | 128,000 |
| Resource centre and project costs | <u>51,652</u> | <u>41,400</u> |
| | <u>530,696</u> | <u>451,186</u> |
| GOVERNANCE OF THE CHARITY | | |
| Travel expenses | 18,507 | 563 |
| Telephone | 360 | 225 |
| Postage, stationery and advertising | - | 10,745 |
| Legal and accountancy fees | 1,013 | 813 |
| Other costs | <u>403</u> | <u>9,331</u> |
| | <u>20,283</u> | <u>21,677</u> |

No trustee or person with a family or business connection with a trustee received any remuneration either directly or indirectly from the charity during the year. No trustees received reimbursement of expenses from the charity during the year.

3. SECTION 37 THE LOCAL GOVERNMENT & HOUSING ACT – STATEMENT

We confirm that the charity received no Grants in the period.

FOOD FOR ALL UK LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2023

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4 TANGIBLE FIXED ASSETS

| | <u>Boat</u> | <u>Equipment</u> | <u>Vehicles</u> | <u>Fixtures</u> | <u>Total</u> |
|-----------------------|----------------|------------------|-----------------|-----------------|------------------|
| | £ | £ | £ | £ | £ |
| COST | | | | | |
| At 1 August 2022 | 16,000 | 47,287 | 60,753 | Nil | 124,040 |
| Additions | - | 1,385 | 35,500 | - | 36,885 |
| Disposals | - | - | - | - | - |
| At 31 July 2023 | <u>£16,000</u> | <u>£48,672</u> | <u>£96,253</u> | <u>£ Nil</u> | <u>£ 160,925</u> |
| DEPRECIATION | | | | | |
| At 1 August 2022 | 9,250 | 38,243 | 36,098 | Nil | 83,591 |
| Charge for the year | 1,688 | 2,607 | 15,038 | - | 19,333 |
| At 31 July 2023 | <u>£10,938</u> | <u>£40,850</u> | <u>£51,136</u> | <u>£Nil</u> | <u>£102,924</u> |
| NET BOOK VALUE | | | | | |
| At 31 July 2023 | <u>£5,062</u> | <u>£9,044</u> | <u>£45,117</u> | <u>£Nil</u> | <u>£58,001</u> |
| At 31 July 2022 | <u>£6,750</u> | <u>£9,044</u> | <u>£24,655</u> | <u>£Nil</u> | <u>£40,449</u> |

All fixed assets are used for direct charitable purposes.

5 CREDITORS: Amounts falling due within one year

| | 2023 | 2022 |
|----------------------------|---------------|----------------|
| | £ | £ |
| Director's current account | 7,830 | 7,830 |
| Accruals | <u>1,013</u> | <u>2,683</u> |
| | <u>£8,843</u> | <u>£10,513</u> |

6 COMPANY LIMITED BY GUARANTEE

Food for All UK Limited is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as required not exceeding £10 to the assets of the company in the event of its being wound up.

FOOD FOR ALL UK LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2023

7 Going Concern

The financial statements have been prepared on the going concern basis on the directors' assumption this not-for-profit company will continue to meet its obligations as they fall due.

This depends on sympathetic individuals and corporate groups continuing to donate gifts to fund Food For All UK Limited's working capital requirements.

These donations are vital for the survival and on-going function of the company until income streams can be increased, or funds injected by strategic partners to continue the work.

+

creditors had been satisfied by subsequent donations.

FOOD FOR ALL

England & Wales - Charity number 1077897

Accounts

Company Registration No. 03842531(England and Wales)

FOOD FOR ALL UK LIMITED

Unaudited Financial Statements

Year ended 31 July 2022

CHARITY NUMBER 1077897

G J Bishop FCA

16 Stewart Close

Abbots Langley

Hertfordshire

WD5 0LU

FOOD FOR ALL UK Limited

FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2022

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| Statement of financial activities (incorporating the Income and expenditure account) | 7 |
| Balance sheet | 8 |
| Notes to the financial statements | 9/11 |

FFOD FOR ALL UK Limited

MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS

| | |
|------------------------------------|---|
| Registered charity name | Food for All UK Limited |
| Charity number | 1077897 |
| Company registration number | 03842531 |
| Principal office | 65 Market Street, Watford Hertfordshire WD18 0PR |
| Registered office | 16 Stewart Close, Abbots Langley Hertfordshire WD5 0LU |
| Trustees | P O’Grady - Director D Hicks - Director V Lane D Schwarz R Edwards John Linn - Secretary Alexey Gordon |
| Independent Examiner | G J Bishop FCA 16 Stewart Close, Abbots Langley Hertfordshire WD5 0LU |
| Bankers | Barclays plc 230/234 Kentish Town Road London NW5 2BU |

FOOD FOR ALL UK Limited

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 JULY 2022

Our Aims and Objectives

Purposes and Aims

The main objectives are the relief of poverty by the provision of food to people who are homeless or are in conditions of need by reason of sickness, disability, age or economic circumstances.

Ensuring our work delivers our aims

We review our aims, objectives and activities each year. The review looks at what we achieved and the outcomes of our work in the previous twelve months. The review looks at the success of each key activity and the benefits they have brought to these groups of people we are set up to help. The review also helps we ensure our aim, objectives and activities remained focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

The focus of our work

During the year the charity has continued to provide up to 5,000 free hot meals a day, six days a week. The charity offers a wide range of vegetarian meals to provide a balanced diet. The meals are delivered by a mobile kitchen to meeting points in the City of London and Camden/Kings Cross area and a further six London boroughs. In addition, Rathayatra Festivals have taken place in Aberystwyth, Birmingham, Blackpool, Bristol, Coventry, Manchester, Glastonbury, Reading and Worcester for a 'Feed the Five Thousand' programme.

Following the demise of Christopher Murphy the charity was offered the opportunity to take over the lease of the Gokula Café in Watford. A generous anonymous donation enabled the charity to acquire the lease of the property. Two days a week approximately one hundred homeless people in Watford are provided with a hot meal and take-away food. In association with Watford Community Housing food hubs are operated two days a week on social housing Estates in the area.

Other activities organised include cookery lessons, health, counselling, education and employment. In addition the charity runs an environmental garden to demonstrate composting and re-cycling to the public.

How our activities deliver public benefit

Our main activities and who we try to help are described above. All our activities focus on the prevention and rehabilitation of disadvantaged groups and are undertaken to further our charitable purposes for the public benefit.

Financial Review

Against the backdrop of limited resources and insecurities over funding, it has continued to be difficult to plan or develop services. Nevertheless, the charity, with the aid of sound financial management and the support of its volunteers increase funds by £63,188.

FOOD FOR ALL UK LTD

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 JULY 2022

Principal Funding Sources

The major source of funds comes from the 'Just Giving' website. Volunteers are actively encouraged to obtain goods for little or no cost. Trend Routing Technology generously donate every month. As a result, there is no significant drain on the financial resources of the charity. As a result of the Covid 19 pandemic substantial grants have been made available by government and others which have supported our efforts.

Reserves Policy

The trustees have examined the charity's requirements for reserves in light of the main risks to the organisation. It is the policy of the charity that unrestricted funds, which have not been designated for a specific use, should be maintained at a level equivalent to twelve months expenditure.

The company does not have share capital and each director, being a member of the company, undertakes to contribute an amount not exceeding £10 in the event of the company being wound up.

Trustees are appointed in accordance with the Articles of Association and on the basis of recommendation of existing trustees. A new trustee is only appointed where there is the full consent of the existing trustees. The governing documents allow the trustees to invest without limitation.

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. The trustees regularly assess and examine each operational and business risk to ensure that there are effective systems to mitigate those risks. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charity. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

The policies adopted in furtherance of these objects are that the trustees may pay or apply the income, and if they shall think fit, the capital of the trust to or for such charitable purposes whatsoever at such times and in such manner as the trustees shall from time to time think proper and there has been no change in these policies during the period. Distributions have been made in the period to satellite projects throughout the United Kingdom.

Responsibilities of the Trustees

The trustees (who are also directors of Food for All UK Limited for the purposes of company law) are responsible for preparing the Trustees Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom generally Accepted Accounting Practice).

Company law 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 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 these financial statements, the trustees are required to:

FOOD FOR ALL UK LTD

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 JULY 2022

Responsibilities of Trustees (continued)

- 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 UK 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 operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees 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.

Support for Ukrainian refugees

Following the illegal invasion of Ukraine by Russia in February 2022 an enormous humanitarian refugee crisis was created. Volunteers approached the Trustees to ask for help. A mobile food kitchen was dispatched to the border with Poland and approximately 2,500 refugees were fed hot meals every day. Local volunteers were trained up to continue the support. Further requests came from throughout eastern Europe for help with the refugee crisis. A further five mobile kitchens and equipment were dispatched to Ukraine and one each to Poland and Czechoslovakia to support the refugee efforts. In addition, help to Ukrainian refugees arriving in the UK has also been given.

Independent Examiner

Gerald Bishop BSc FCA was appointed as independent examiner on 1 November 2012 and has been re-appointed for the ensuing year.

Signed on behalf of the trustees

Peter O'Grady



Trustee

Date: 18 September 2022

FOOD FOR ALL UK Limited

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF FOOD FOR ALL UK LIMITED FOR THE YEAR ENDED 31 JULY 2022

I report on the accounts of the charity for the year ended 31 July 2022 set out on pages 6 to 10.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER

The charity's trustees (who are also the directors of Food for All UK Limited for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the 1993 Act), as amended by section 28 of the Charities Act 2006) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- Examine the accounts (under section 43(3)(a) of the 1993 Act as amended)
- To follow the procedures laid down in the General Directions given by the Charity Commission (under section 43(7)(b) of the 1993 Act, as amended); and
- To state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on whether the accounts present a 'true and fair view'.

In connection with my examination, no matter has come to my attention:

- (1) Which gives me reasonable cause to believe that any material respect the trustees have not met the requirements to ensure that:

Proper accounting records are kept (in accordance with section 386 of the Companies Act 2006); and

Accounts are prepared which agree with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities; or

- (2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Gerald Bishop BSc FCA

16 Stewart Close, Abbots Langley

Independent Examiner

Hertfordshire WD5 0LU

Date: 18 September 2022

FOOD FOR ALL UK Limited

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 JULY 2022

| | | 2022 | 2021 |
|--|------|-----------------------|-----------------------|
| | | Total Funds | Total Funds |
| | Note | £ | £ |
| INCOMING RESOURCES | | | |
| Incoming resources from generated funds: | | | |
| Grants and Donations | | 536,051 | 486,300 |
| Investment Income | | — | — |
| TOTAL INCOMING RESOURCES | | <u>536,051</u> | <u>486,300</u> |
| RESOURCES EXPENDED | | | |
| Charitable Activities: | | | |
| Provision of food | | 451,186 | 462,318 |
| Governance costs | | <u>21,677</u> | <u>22,425</u> |
| TOTAL RESOURCES EXPENDED | | <u>472,863</u> | <u>484,743</u> |
| NET OUTGOING RESOURCES FOR THE YEAR/NET PROFIT FOR THE YEAR | | 63,188 | 1,557 |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | | <u>134,957</u> | <u>133,400</u> |
| TOTAL FUNDS CARRIED FORWARD | | <u>198,145</u> | <u>134,957</u> |

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 8 to 10 form part of these financial statements.

FOOD FOR ALL UK Limited

BALANCE SHEET

AS AT 31 JULY 2022

| | | 2022 | | 2021 | |
|--------------------------------|------|---------------|----------------|---------------|----------------|
| | Note | £ | £ | £ | £ |
| FIXED ASSETS | 4 | | 40,449 | | 58,804 |
| CURRENT ASSETS | | | | | |
| Cash at bank and in hand | | 168,208 | | 90,924 | |
| CREDITORS: Amounts falling due | | | | | |
| Within one year | 5 | <u>10,513</u> | | <u>14,771</u> | |
| NET CURENT ASSETS | | | <u>157,696</u> | | <u>76,153</u> |
| TOTAL ASSETS | | | <u>198,145</u> | | <u>134,957</u> |
| FUNDS | | | | | |
| Unrestricted funds | | | <u>198,145</u> | | <u>134,957</u> |
| TOTAL FUNDS | | | <u>198,145</u> | | <u>134,957</u> |

The trustees are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006(the Act) relating to the audit of the financial statements for the year by virtue of section 477(2), and that no member or members have requested an audit pursuant to section 476(1) of the Act.

The trustees acknowledge their responsibilities for;

- (i) Ensuring that the company keeps adequate accounting records which comply with section 386 of the Act, and
- (ii) Preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These financial statements were approved by the Trustees on 18 September 2022 and are signed on their behalf by:

Peter O'Grady



Trustee

Company Registration Number; 1122354

FOOD FOR ALL UK Limited

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2022 ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, the Statement of Recommended Practice Accounting and reporting by Charities' issued in March 2005 (SORP 2005) and the Companies Act 2006.

Cash flow statement

The trustees have taken advantage of the exemption in Financial Reporting Standard No 1(revised) from including a cash flow statement in the financial statements on the grounds that the company is small.

Incoming resources

Charitable income represents donations from volunteers, charitable organisations and corporate grants. These are included in the financial statements when receivable.

Fund accounting

The Funds of the charity are made up of; restricted general funds for use on specified charitable purposes and unrestricted general funds that can be used in accordance with the charitable objects at the discretion of the trustees.

Resources expended

Direct charitable expenditure includes all expenditure incurred on donations awarded or on other schemes run in pursuance of the charity's objectives under its charter. Donations are recognised as a liability when the Charity is under an obligation to make transfer to a third party.

Depreciation

Depreciation is provided on all fixed assets at rates calculated to write each asset down to its estimated residual value over its expected useful life, at the following rates:

| | |
|------------------------------|--|
| Equipment | 25% per annum on reducing balance |
| Fixtures and fittings | 20% per annum on reducing balance |
| Motor Van | 25% per annum on reducing balance |
| Boat | 25% per annum on reducing balance |

FOOD FOR ALL UK Limited

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2022

2 TOTAL RESOURCES EXPENDED

| | TOTAL FUNDS | TOTAL FUNDS |
|-------------------------------------|----------------|----------------|
| | 2021 | 2020 |
| | £ | £ |
| PROVISION OF FOOD | | |
| Staff costs | 36,400 | 54,200 |
| Food and disposables | 161,563 | 251,292 |
| Motor expenses | 23,890 | 16,565 |
| Depreciation and write-off | 28,464 | 18,355 |
| Waste disposal | 2,351 | - |
| Rent – Café | 2,548 | 15,338 |
| Gokula Café | 12,480 | 12,996 |
| Heat and Light | 14,090 | 14,658 |
| Flat | - | 11,200 |
| Euro project – Ukraine Relief | 128,000 | - |
| Resource centre and project costs | <u>41,400</u> | <u>67,714</u> |
| | <u>451,186</u> | <u>462,318</u> |
| GOVERNANCE OF THE CHARITY | | |
| Travel expenses | 563 | 19,127 |
| Telephone | 225 | 195 |
| Postage, stationery and advertising | 10,745 | 111 |
| Legal and accountancy fees | 813 | 813 |
| Other costs | <u>9,331</u> | <u>2,179</u> |
| | <u>21,677</u> | <u>22,425</u> |

No trustee or person with a family or business connection with a trustee received any remuneration either directly or indirectly from the charity during the year. No trustees received reimbursement of expenses from the charity during the year.

3. SECTION 37 THE LOCAL GOVERNMENT & HOUSING ACT – STATEMENT

We confirm that the charity received no Grants in the period.

-9-

FOOD FOR ALL UK LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY

2022

•

4 TANGIBLE FIXED ASSETS

| | <u>Boat</u> | <u>Equipment</u> | <u>Vehicles</u> | <u>Fixtures</u> | <u>Total</u> |
|-----------------------|----------------|------------------|-----------------|-----------------|-----------------|
| | £ | £ | £ | £ | £ |
| COST | | | | | |
| At 1 August 2021 | 16,000 | 37,203 | 60,753 | 41,753 | 155,709 |
| Additions | - | 10,084 | - | - | 10,084 |
| Disposals | | - | - | (41,753) | (41,753) |
| At 31 July 2022 | <u>£16,000</u> | <u>£47,287</u> | <u>£60,753</u> | <u>£ Nil</u> | <u>£124,040</u> |
| DEPRECIATION | | | | | |
| At 1 August 2021 | 7,000 | 35,229 | 27,880 | 26,796 | 96,905 |
| Charge for the year | 2,250 | 3,014 | 8,218 | (26,796) | (13,314) |
| At 31 July 2022 | <u>£9,250</u> | <u>£38,243</u> | <u>£36,098</u> | <u>£Nil</u> | <u>£83,591</u> |
| NET BOOK VALUE | | | | | |
| At 31 July 2022 | <u>£6,750</u> | <u>£9,044</u> | <u>£24,655</u> | <u>£Nil</u> | <u>£40,449</u> |
| At 31 July 2021 | <u>£9,000</u> | <u>£1,974</u> | <u>£32,873</u> | <u>£14,957</u> | <u>£58,804</u> |

All fixed assets are used for direct charitable purposes.

5 CREDITORS: Amounts falling due within one year

| | 2022 | 2021 |
|----------------------------|----------------|----------------|
| | £ | £ |
| Director's current account | 7,830 | 7,830 |
| Accruals | <u>2,683</u> | <u>6,941</u> |
| | <u>£10,513</u> | <u>£14,771</u> |

6 COMPANY LIMITED BY GUARANTEE

Food for All UK Limited is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as required not exceeding £10 to the assets of the company in the event of its being wound up.

-10-

FOOD FOR ALL UK LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2022

7 Going Concern

The financial statements have been prepared on the going concern basis on the directors' assumption this not-for-profit company will continue to meet its obligations as they fall due.

This depends on sympathetic individuals and corporate groups continuing to donate gifts to fund FFA UK Ltd's working capital requirements.

These donations are vital for the survival and on-going function of the company until income streams can be increased, or funds injected by strategic partners to continue the work.

At the date that the accounts were approved the company was still fully operational and that the year end creditors had been satisfied by subsequent donations.

FOOD FOR ALL

England & Wales - Charity number 1077897

Accounts

Company Registration No. 03842531(England and Wales)

FOOD FOR ALL UK LIMITED

Unaudited Financial Statements

Year ended 31 July 2021

CHARITY NUMBER 1077897

G J Bishop FCA

16 Stewart Close

Abbots Langley

Hertfordshire

WD5 0LU

FOOD FOR ALL UK Limited

FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2021

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FFOD FOR ALL UK Limited

MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS

| | |
|------------------------------------|---|
| Registered charity name | Food for All UK Limited |
| Charity number | 1077897 |
| Company registration number | 03842531 |
| Principal office | 65 Market Street, Watford Hertfordshire WD18 0PR |
| Registered office | 16 Stewart Close, Abbots Langley Hertfordshire WD5 0LU |
| Trustees | P O’Grady - Director D Hicks - Director V Lane D Schwarz R Edwards John Linn - Secretary Alexey Gordon |
| Independent Examiner | G J Bishop FCA 16 Stewart Close, Abbots Langley Hertfordshire WD5 0LU |
| Bankers | Barclays plc 230/234 Kentish Town Road London NW5 2BU |

FOOD FOR ALL UK Limited

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 JULY 2021

Our Aims and Objectives

Purposes and Aims

The main objectives are the relief of poverty by the provision of food to people who are homeless or are in conditions of need by reason of sickness, disability, age or economic circumstances.

Ensuring our work delivers our aims

We review our aims, objectives and activities each year. The review looks at what we achieved and the outcomes of our work in the previous twelve months. The review looks at the success of each key activity and the benefits they have brought to these groups of people we are set up to help. The review also helps we ensure our aim, objectives and activities remained focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

The focus of our work

During the year the charity has continued to provide up to 5,000 free hot meals a day, six days a week. The charity offers a wide range of vegetarian meals to provide a balanced diet. The meals are delivered by a mobile kitchen to meeting points in the City of London and Camden/Kings Cross area and a further six London boroughs. In addition, Rathayatra Festivals have taken place in Aberystwyth, Birmingham, Blackpool, Bristol, Coventry, Manchester, Glastonbury, Reading and Worcester for a 'Feed the Five Thousand' programme.

Following the demise of Christopher Murphy the charity was offered the opportunity to take over the lease of the Gokula Café in Watford. A generous anonymous donation enabled the charity to acquire the lease of the property. Two days a week approximately one hundred homeless people in Watford are provided with a hot meal and take-away food. In association with Watford Community Housing food hubs are operated two days a week on social housing Estates in the area.

Other activities organised include cookery lessons, health, counselling, education and employment. In addition the charity runs an environmental garden to demonstrate composting and re-cycling to the public.

How our activities deliver public benefit

Our main activities and who we try to help are described above. All our activities focus on the prevention and rehabilitation of disadvantaged groups and are undertaken to further our charitable purposes for the public benefit.

Financial Review

Against the backdrop of limited resources and insecurities over funding, it has continued to be difficult to plan or develop services. Nevertheless, the charity, with the aid of sound financial management and the support of its volunteers increase funds by £1557.

FOOD FOR ALL UK LTD

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 JULY 2021

Principal Funding Sources

The major source of funds comes from the 'Just Giving' website. Volunteers are actively encouraged to obtain goods for little or no cost. Trend Routing Technology generously donate every month. As a result, there is no significant drain on the financial resources of the charity. As a result of the Covid 19 pandemic substantial grants have been made available by government and others which have supported our efforts.

Reserves Policy

The trustees have examined the charity's requirements for reserves in light of the main risks to the organisation. It is the policy of the charity that unrestricted funds, which have not been designated for a specific use, should be maintained at a level equivalent to twelve months expenditure.

The company does not have share capital and each director, being a member of the company, undertakes to contribute an amount not exceeding £10 in the event of the company being wound up.

Trustees are appointed in accordance with the Articles of Association and on the basis of recommendation of existing trustees. A new trustee is only appointed where there is the full consent of the existing trustees. The governing documents allow the trustees to invest without limitation.

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. The trustees regularly assess and examine each operational and business risk to ensure that there are effective systems to mitigate those risks. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charity. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

The policies adopted in furtherance of these objects are that the trustees may pay or apply the income, and if they shall think fit, the capital of the trust to or for such charitable purposes whatsoever at such times and in such manner as the trustees shall from time to time think proper and there has been no change in these policies during the period. Distributions have been made in the period to satellite projects throughout the United Kingdom.

Responsibilities of the Trustees

The trustees (who are also directors of Food for All UK Limited for the purposes of company law) are responsible for preparing the Trustees Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards(United Kingdom generally Accepted Accounting Practice).

Company law 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 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 these financial statements, the trustees are required to:

FOOD FOR ALL UK LTD

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 JULY 2021

Responsibilities of Trustees (continued)

- **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 UK 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 operation.**

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees 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.

Independent Examiner

Gerald Bishop BSc FCA was appointed as independent examiner on 1 November 2012 and has been re-appointed for the ensuing year.

Signed on behalf of the trustees

Peter O'Grady

Trustee

Date: 13 September 2021

FOOD FOR ALL UK Limited

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF FOOD FOR ALL UK LIMITED FOR THE YEAR ENDED 31 JULY 2021

I report on the accounts of the charity for the year ended 31 July 2020 set out on pages 6 to 10.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER

The charity's trustees (who are also the directors of Food for All UK Limited for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the 1993 Act), as amended by section 28 of the Charities Act 2006) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- Examine the accounts (under section 43(3)(a) of the 1993 Act as amended)**
- To follow the procedures laid down in the General Directions given by the Charity Commission (under section 43(7)(b) of the 1993 Act, as amended);and**
- To state whether particular matters have come to my attention.**

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on whether the accounts present a 'true and fair view'.

In connection with my examination, no matter has come to my attention:

- (1) Which gives me reasonable cause to believe that any material respect the trustees have not met the requirements to ensure that:**

**Proper accounting records are kept (in accordance with section 386 of the Companies Act 2006);
and**

Accounts are prepared which agree with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities; or

- (2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.**

Gerald Bishop BSc FCA

Independent Examiner

Date: 13 September 2021

16 Stewart Close, Abbots Langley

Hertfordshire WD5 0LU

FOOD FOR ALL UK Limited

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 JULY 2021

| | | 2021 | 2020 |
|--|------|-----------------------|-----------------------|
| | | Total Funds | Total Funds |
| | Note | £ | £ |
| INCOMING RESOURCES | | | |
| Incoming resources from generated funds: | | | |
| Grants and Donations | | 486,300 | 446,651 |
| Investment Income | | — | — |
| TOTAL INCOMING RESOURCES | | <u>486,300</u> | <u>446,651</u> |
| RESOURCES EXPENDED | | | |
| Charitable Activities: | | | |
| Provision of food | | 462,318 | 407,582 |
| Governance costs | | <u>22,425</u> | <u>7,421</u> |
| TOTAL RESOURCES EXPENDED | | <u>484,743</u> | <u>415,003</u> |
| NET OUTGOING RESOURCES FOR THE YEAR/NET PROFIT FOR THE YEAR | | 1,557 | 31,648 |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | | <u>133,400</u> | <u>101,752</u> |
| TOTAL FUNDS CARRIED FORWARD | | <u>134,957</u> | <u>133,400</u> |

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 8 to 10 form part of these financial statements.

FOOD FOR ALL UK Limited

BALANCE SHEET

AS AT 31 JULY 2021

| | | 2021 | | 2020 | |
|--------------------------------|------|---------------|----------------|--------------|----------------|
| | Note | £ | £ | £ | £ |
| FIXED ASSETS | 4 | | 58,804 | | 74,759 |
| CURRENT ASSETS | | | | | |
| Cash at bank and in hand | | 90,924 | | 67,284 | |
| CREDITORS: Amounts falling due | | | | | |
| Within one year | 5 | <u>14,771</u> | | <u>8,643</u> | |
| NET CURENT ASSETS | | | <u>76,153</u> | | <u>58,641</u> |
| TOTAL ASSETS | | | <u>134,957</u> | | <u>133,400</u> |
| FUNDS | | | | | |
| Unrestricted funds | | | <u>134,957</u> | | <u>133,400</u> |
| TOTAL FUNDS | | | <u>134,957</u> | | <u>133,400</u> |

The trustees are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006(the Act) relating to the audit of the financial statements for the year by virtue of section 477(2), and that no member or members have requested an audit pursuant to section 476(1) of the Act.

The trustees acknowledge their responsibilities for;

- (i) Ensuring that the company keeps adequate accounting records which comply with section 386 of the Act, and
- (ii) Preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These financial statements were approved by the Trustees on 13 September 2021 and are signed on their behalf by:

Peter O'Grady

Trustee

Company Registration Number; 1122354

The notes on pages 8 to 10 form part of these financial statements

FOOD FOR ALL UK Limited

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2021 ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, the Statement of Recommended Practice Accounting and reporting by Charities' issued in March 2005 (SORP 2005) and the Companies Act 2006.

Cash flow statement

The trustees have taken advantage of the exemption in Financial Reporting Standard No 1(revised) from including a cash flow statement in the financial statements on the grounds that the company is small.

Incoming resources

Charitable income represents donations from volunteers, charitable organisations and corporate grants. These are included in the financial statements when receivable.

Fund accounting

The Funds of the charity are made up of; restricted general funds for use on specified charitable purposes and unrestricted general funds that can be used in accordance with the charitable objects at the discretion of the trustees.

Resources expended

Direct charitable expenditure includes all expenditure incurred on donations awarded or on other schemes run in pursuance of the charity's objectives under its charter. Donations are recognised as a liability when the Charity is under an obligation to make transfer to a third party.

Depreciation

Depreciation is provided on all fixed assets at rates calculated to write each asset down to its estimated residual value over its expected useful life, at the following rates:

| | |
|------------------------------|--|
| Equipment | 25% per annum on reducing balance |
| Fixtures and fittings | 20% per annum on reducing balance |
| Motor Van | 25% per annum on reducing balance |
| Boat | 25% per annum on reducing balance |

FOOD FOR ALL UK Limited

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2021

2 TOTAL RESOURCES EXPENDED

| | TOTAL FUNDS | TOTAL FUNDS |
|-------------------------------------|----------------|----------------|
| | 2021 | 2020 |
| | £ | £ |
| PROVISION OF FOOD | | |
| Staff costs | 54,200 | 25,480 |
| Food and disposables | 251,292 | 152,994 |
| Motor expenses | 16,565 | 18,160 |
| Depreciation and write-off | 18,355 | 66,851 |
| Rent and rates | - | 23,079 |
| Rent – Café | 15,338 | 13,000 |
| Gokula Café | 12,996 | - |
| Heat and Light | 14,658 | 15,519 |
| Flat | 11,200 | 19,200 |
| Euro project | - | - |
| Resource centre and project costs | <u>67,714</u> | <u>72,203</u> |
| | <u>462,318</u> | <u>407,582</u> |
| GOVERNANCE OF THE CHARITY | | |
| Travel expenses | 19,127 | 4,263 |
| Telephone | 195 | 909 |
| Postage, stationery and advertising | 111 | 856 |
| Legal and accountancy fees | 813 | 813 |
| Other costs | <u>2,179</u> | <u>580</u> |
| | <u>22,425</u> | <u>7,421</u> |

No trustee or person with a family or business connection with a trustee received any remuneration either directly or indirectly from the charity during the year. No trustees received reimbursement of expenses from the charity during the year.

3. SECTION 37 THE LOCAL GOVERNMENT & HOUSING ACT – STATEMENT

We confirm that the charity received no Grants in the period.

FOOD FOR ALL UK LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2022

•

4 TANGIBLE FIXED ASSETS

| | <u>Boat</u> | <u>Equipment</u> | <u>Vehicles</u> | <u>Fixtures</u> | <u>Total</u> |
|-----------------------|----------------|------------------|-----------------|-----------------|-----------------|
| | £ | £ | £ | £ | £ |
| COST | | | | | |
| At 1 August 2020 | 16,000 | 34,803 | 60,753 | 41,753 | 153,309 |
| Additions | - | 2,400 | - | - | 2,400 |
| Disposals | - | - | - | - | - |
| At 31 July 2021 | <u>£16,000</u> | <u>£37,203</u> | <u>£60,753</u> | <u>£41,753</u> | <u>£155,709</u> |
| DEPRECIATION | | | | | |
| At 1 August 2020 | 4,000 | 34,571 | 16,922 | 23,057 | 78,550 |
| Charge for the year | 3,000 | 658 | 10,958 | 3,739 | 18,355 |
| At 31 July 2021 | <u>£7,000</u> | <u>£35,229</u> | <u>£27,880</u> | <u>£26,796</u> | <u>£96,905</u> |
| NET BOOK VALUE | | | | | |
| At 31 July 2021 | <u>£9,000</u> | <u>£1,974</u> | <u>£32,873</u> | <u>£14,957</u> | <u>£58,804</u> |
| At 31 July 2020 | <u>£12,000</u> | <u>£232</u> | <u>£43,831</u> | <u>£18,696</u> | <u>£74,759</u> |

All fixed assets are used for direct charitable purposes.

5 CREDITORS: Amounts falling due within one year

| | 2021 | 2020 |
|----------------------------|----------------|---------------|
| | £ | £ |
| Director's current account | 7,830 | 7,830 |
| Accruals | <u>6,941</u> | <u>813</u> |
| | <u>£14,771</u> | <u>£8,643</u> |

6 COMPANY LIMITED BY GUARANTEE

Food for All UK Limited is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as required not exceeding £10 to the assets of the company in the event of its being wound up.

FOOD FOR ALL

England & Wales - Charity number 1077897

Accounts

Company Registration No. 03842531(England and Wales)

FOOD FOR ALL UK LIMITED

Unaudited Financial Statements

Year ended 31 July 2020

CHARITY NUMBER 1077897

G J Bishop FCA

16 Stewart Close

Abbots Langley

Hertfordshire

WD5 0LU

FOOD FOR ALL UK Limited

FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2020

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FFOD FOR ALL UK Limited

MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS

| | |
|------------------------------------|---|
| Registered charity name | Food for All UK Limited |
| Charity number | 1077897 |
| Company registration number | 03842531 |
| Principal office | 65 Market Street, Watford Hertfordshire WD18 0PR |
| Registered office | 16 Stewart Close, Abbots Langley Hertfordshire WD5 0LU |
| Trustees | P O’Grady - Director D Hicks - Director V Lane D Schwarz R Edwards John Linn - Secretary Alexey Gordon |
| Independent Examiner | G J Bishop FCA 16 Stewart Close, Abbots Langley Hertfordshire WD5 0LU |
| Bankers | Barclays plc 230/234 Kentish Town Road London NW5 2BU |

FOOD FOR ALL UK Limited

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 JULY 2020

Our Aims and Objectives

Purposes and Aims

The main objectives are the relief of poverty by the provision of food to people who are homeless or are in conditions of need by reason of sickness, disability, age or economic circumstances.

Ensuring our work delivers our aims

We review our aims, objectives and activities each year. The review looks at what we achieved and the outcomes of our work in the previous twelve months. The review looks at the success of each key activity and the benefits they have brought to these groups of people we are set up to help. The review also helps we ensure our aim, objectives and activities remained focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

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During the year the charity has continued to provide up to 5,000 free hot meals a day, six days a week. The charity offers a wide range of vegetarian meals to provide a balanced diet. The meals are delivered by a mobile kitchen to meeting points in the City of London and Camden/Kings Cross area and a further six London boroughs.. In addition Rathayatra Festivals have taken place in Aberystwyth, Birmingham, Blackpool, Bristol, Coventry, Manchester, Glastonbury, Reading and Worcester for a 'Feed the Five Thousand' programme. Overseas trips to Calais in France, Sweden, Denmark and Norway have also taken place.

Following the demise of Christopher Murphy the charity was offered the opportunity to take over the lease of the Gokula Café in Watford. A generous anonymous donation enabled the charity to acquire the lease of the property. Two days a week approximately ninety homeless people in Watford are provided with a hot meal and take-away food. In association with Watford Community Housing food hubs are operated two days a week on social housing Estates in the area.

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How our activities deliver public benefit

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Financial Review

Against the backdrop of limited resources and insecurities over funding, it has continued to be difficult to plan or develop services. Nevertheless the charity, with the aid of sound financial management and the support of its volunteers increase funds by £31,648.

FOOD FOR ALL UK LTD

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 JULY 2020

Principal Funding Sources

The major source of funds comes from the 'Just Giving' website. Volunteers are actively encouraged to obtain goods for little or no cost. Trend Routing Technology generously donate every month. As a result there is no significant drain on the financial resources of the charity. As a result of the Covid 19 pandemic substantial grants have been made available by government and others which have supported our efforts.

Reserves Policy

The trustees have examined the charity's requirements for reserves in light of the main risks to the organisation. It is the policy of the charity that unrestricted funds, which have not been designated for a specific use, should be maintained at a level equivalent to twelve months expenditure.

The company does not have share capital and each director, being a member of the company, undertakes to contribute an amount not exceeding £10 in the event of the company being wound up.

Trustees are appointed in accordance with the Articles of Association and on the basis of recommendation of existing trustees. A new trustee is only appointed where there is the full consent of the existing trustees. The governing documents allow the trustees to invest without limitation.

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. The trustees regularly assess and examine each operational and business risk to ensure that there are effective systems to mitigate those risks. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charity. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

The policies adopted in furtherance of these objects are that the trustees may pay or apply the income, and if they shall think fit, the capital of the trust to or for such charitable purposes whatsoever at such times and in such manner as the trustees shall from time to time think proper and there has been no change in these policies during the period. Distributions have been made in the period to satellite projects throughout the United Kingdom.

Responsibilities of the Trustees

The trustees (who are also directors of Food for All UK Limited for the purposes of company law) are responsible for preparing the Trustees Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom generally Accepted Accounting Practice).

Company law 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 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 these financial statements, the trustees are required to:

FOOD FOR ALL UK LTD

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 JULY 2020

Responsibilities of Trustees (continued)

- **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 UK 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 operation.**

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees 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.

Independent Examiner

Gerald Bishop BSc FCA was appointed as independent examiner on 1 November 2012 and has been re-appointed for the ensuing year.

Signed on behalf of the trustees

Peter O'Grady

Trustee

Date: 5 November 2020

FOOD FOR ALL UK Limited

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF FOOD FOR ALL UK LIMITED FOR THE YEAR ENDED 31 JULY 2020

I report on the accounts of the charity for the year ended 31 July 2020 set out on pages 6 to 10.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER

The charity's trustees (who are also the directors of Food for All UK Limited for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the 1993 Act), as amended by section 28 of the Charities Act 2006) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- Examine the accounts (under section 43(3)(a) of the 1993 Act as amended)**
- To follow the procedures laid down in the General Directions given by the Charity Commission (under section 43(7)(b) of the 1993 Act, as amended);and**
- To state whether particular matters have come to my attention.**

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on whether the accounts present a 'true and fair view'.

In connection with my examination, no matter has come to my attention:

- (1) Which gives me reasonable cause to believe that any material respect the trustees have not met the requirements to ensure that:**

**Proper accounting records are kept (in accordance with section 386 of the Companies Act 2006);
and**

Accounts are prepared which agree with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities; or

- (2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.**

Gerald Bishop BSc FCA

16 Stewart Close, Abbots Langley

Independent Examiner

Hertfordshire WD5 0LU

Date: 5 November 2020

FOOD FOR ALL UK Limited

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 JULY 2020

| | | 2020 | 2019 |
|--|------|-----------------------|-----------------------|
| | | Total Funds | Total Funds |
| | Note | £ | £ |
| INCOMING RESOURCES | | | |
| Incoming resources from generated funds: | | | |
| Grants and Donations | | 446,651 | 295,023 |
| Investment Income | | — | — |
| TOTAL INCOMING RESOURCES | | <u>446,651</u> | <u>295,023</u> |
| RESOURCES EXPENDED | | | |
| | 2 | | |
| Charitable Activities: | | | |
| Provision of food | | 407,582 | 307,437 |
| Governance costs | | <u>7,421</u> | <u>6,093</u> |
| TOTAL RESOURCES EXPENDED | | <u>415,003</u> | <u>313,530</u> |
| NET OUTGOING RESOURCES FOR THE YEAR/NET PROFIT FOR THE YEAR | | 31,648 | (18,507) |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | | <u>101,752</u> | <u>120,259</u> |
| TOTAL FUNDS CARRIED FORWARD | | <u>133,400</u> | <u>101,752</u> |

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 8 to 10 form part of these financial statements.

FOOD FOR ALL UK Limited

BALANCE SHEET

AS AT 31 JULY 2020

| | | 2020 | | 2019 | |
|--------------------------------|------|--------------|----------------|---------------|----------------|
| | Note | £ | £ | £ | £ |
| FIXED ASSETS | 4 | | 74,759 | | 74,102 |
| CURRENT ASSETS | | | | | |
| Cash at bank and in hand | | 67,284 | | 52,272 | |
| CREDITORS: Amounts falling due | | | | | |
| Within one year | 5 | <u>8,643</u> | | <u>24,592</u> | |
| NET CURENT ASSETS | | | <u>58,641</u> | | <u>27,680</u> |
| TOTAL ASSETS | | | <u>133,400</u> | | <u>101,782</u> |
| FUNDS | | | | | |
| Unrestricted funds | | | <u>133,400</u> | | <u>101,782</u> |
| TOTAL FUNDS | | | <u>133,400</u> | | <u>101,782</u> |

The trustees are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006(the Act) relating to the audit of the financial statements for the year by virtue of section 477(2), and that no member or members have requested an audit pursuant to section 476(1) of the Act.

The trustees acknowledge their responsibilities for;

- (i) Ensuring that the company keeps adequate accounting records which comply with section 386 of the Act, and
- (ii) Preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These financial statements were approved by the Trustees on 5 November 2020 and are signed on their behalf by:

Peter O'Grady

Trustee

Company Registration Number; 1122354

The notes on pages 8 to 10 form part of these financial statements

FOOD FOR ALL UK Limited

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2020 ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, the Statement of Recommended Practice Accounting and reporting by Charities' issued in March 2005 (SORP 2005) and the Companies Act 2006.

Cash flow statement

The trustees have taken advantage of the exemption in Financial Reporting Standard No 1(revised) from including a cash flow statement in the financial statements on the grounds that the company is small.

Incoming resources

Charitable income represents donations from volunteers, charitable organisations and corporate grants. These are included in the financial statements when receivable.

Fund accounting

The Funds of the charity are made up of; restricted general funds for use on specified charitable purposes and unrestricted general funds that can be used in accordance with the charitable objects at the discretion of the trustees.

Resources expended

Direct charitable expenditure includes all expenditure incurred on donations awarded or on other schemes run in pursuance of the charity's objectives under its charter. Donations are recognised as a liability when the Charity is under an obligation to make transfer to a third party.

Depreciation

Depreciation is provided on all fixed assets at rates calculated to write each asset down to its estimated residual value over its expected useful life, at the following rates:

| | |
|------------------------------|--|
| Equipment | 25% per annum on reducing balance |
| Fixtures and fittings | 20% per annum on reducing balance |
| Motor Van | 25% per annum on reducing balance |
| Boat | 25% per annum on reducing balance |

FOOD FOR ALL UK Limited

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2020

2 TOTAL RESOURCES EXPENDED

| | TOTAL FUNDS | TOTAL FUNDS |
|-------------------------------------|----------------|----------------|
| | 2020 | 2019 |
| | £ | £ |
| PROVISION OF FOOD | | |
| Staff costs | 25,480 | 20,257 |
| Food and disposables | 152,994 | 126,944 |
| Motor expenses | 18,160 | 23,287 |
| Depreciation and write-off | 66,851 | 22,752 |
| Rent and rates | 23,079 | 14,383 |
| Rent – Café | 13,000 | 13,000 |
| Gokula Café | - | 6,573 |
| Heat and Light | 15,519 | 14,400 |
| Flat | 19,200 | 19,200 |
| Euro project | - | - |
| Resource centre and project costs | <u>72,203</u> | <u>46,641</u> |
| | <u>407,582</u> | <u>307,437</u> |
| GOVERNANCE OF THE CHARITY | | |
| Travel expenses | 4,263 | 3,256 |
| Telephone | 909 | 254 |
| Postage, stationary and advertising | 856 | 1,407 |
| Legal and accountancy fees | 813 | 763 |
| Other costs | <u>580</u> | <u>374</u> |
| | <u>7,421</u> | <u>6,093</u> |

No trustee or person with a family or business connection with a trustee received any remuneration either directly or indirectly from the charity during the year. No trustees received reimbursement of expenses from the charity during the year.

3. SECTION 37 THE LOCAL GOVERNMENT & HOUSING ACT – STATEMENT

We confirm that the charity received no Grants in the period.

FOOD FOR ALL UK LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2020

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4 TANGIBLE FIXED ASSETS

| | <u>Boat</u> | <u>Equipment</u> | <u>Vehicles</u> | <u>Fixtures</u> | <u>Total</u> |
|-----------------------|----------------|------------------|-----------------|-----------------|-----------------|
| | £ | £ | £ | £ | £ |
| COST | | | | | |
| At 1 August 2019 | - | 34,803 | 109,063 | 41,753 | 185,619 |
| Additions | 16,000 | - | 51,508 | - | 67,508 |
| Disposals | - | - | 99,818 | - | 99,818 |
| At 31 July 2020 | <u>£16,000</u> | <u>£34,803</u> | <u>£60,753</u> | <u>£41,753</u> | <u>£153,309</u> |
| DEPRECIATION | | | | | |
| At 1 August 2019 | - | 34,494 | 58,640 | 18,383 | 111,517 |
| Charge for the year | 4,000 | 77 | (41,718) | 4,674 | (32,967) |
| At 31 July 2020 | <u>£4,000</u> | <u>£34,571</u> | <u>£16,922</u> | <u>£23,057</u> | <u>£78,550</u> |
| NET BOOK VALUE | | | | | |
| At 31 July 2020 | <u>£12,000</u> | <u>£232</u> | <u>£43,831</u> | <u>£18,696</u> | <u>£74,759</u> |
| At 31 July 2019 | <u>£ -</u> | <u>£309</u> | <u>£50,423</u> | <u>£23,370</u> | <u>£74,102</u> |

All fixed assets are used for direct charitable purposes.

5 CREDITORS: Amounts falling due within one year

| | 2020 | 2019 |
|----------------------------|---------------|----------------|
| | £ | £ |
| Director's current account | 7,830 | 23,829 |
| Accruals | <u>813</u> | <u>763</u> |
| | <u>£8,643</u> | <u>£24,592</u> |

6 COMPANY LIMITED BY GUARANTEE

Food for All UK Limited is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as required not exceeding £10 to the assets of the company in the event of its being wound up.

