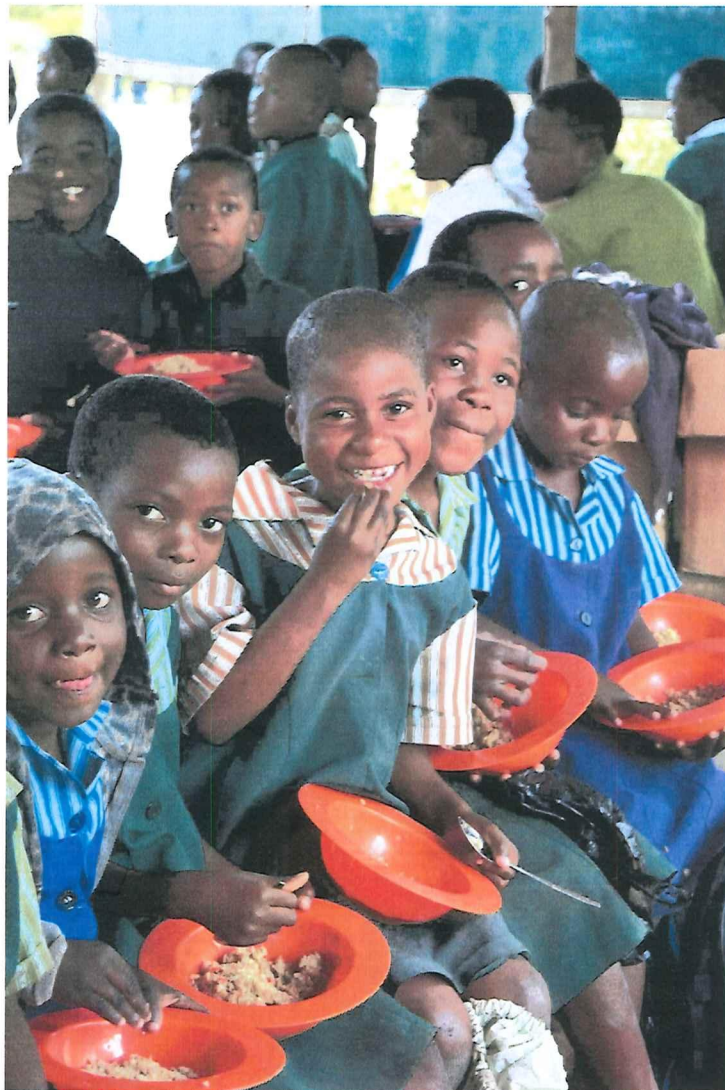


Trustees' Annual Report and Financial Statements for the year ending December 31, 2022

Transforming communities from survival to significance



Charity registered in England & Wales charity nr. 1112955

Company limited by guarantee in England & Wales nr.5537293

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Key Contacts, Legal and Administrative

Correspondence & Media

Correspondence Address	The Halo Centre, Progress Way, Binley Industrial Estate, Coventry, CV3 2NT
Phone	01455 618455
Email	info@feedthehungry.org.uk
Web	feedthehungry.org.uk
Social	facebook.com/feedthehungry

Legal & Administrative

Charity Name	Feed the Hungry, UK
Registered Charity Number	1112955
Registered Company Number	05537293
Registered Office	The Halo Centre, Progress Way, Binley Industrial Estate, Coventry, CV3 2NT
Trustees	Martin Goodchild (Chair) Susan Goodchild Amanda Conner Dr Jaime Garande Sarah Garande Andrew Richardson Nigel Roberts Stefan Radelich
Senior Management Team	Gwyn Williams (Chief Executive Director) Gavin Kibble MBE (Projects Director) Christopher Edwards (Operations Director)
Bankers	Barclays Bank Wellingborough 2 Branch Northampton
Auditors	Sachdev & Co., Chartered Accountants 5 Albany Road Coventry CV5 6JQ

Trustees' Annual Report incorporating the Director's Report

Introduction

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 December 2022. 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).

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, Companies Act 2006, Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

Our Objectives

Feed the Hungry, UK exists to relieve poverty and distress caused by it, including but not limited to the collection and distribution of food, clothing and other relief items in local communities in areas around the world as the trustees may consider suitable.

To advance the Christian faith in such parts of the world as the Trustees may from time to time think fit and other such purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the Charity.

Fulfilling Our Aims

To assist the achievement of these objects, we aim to bring impact in these communities in five distinct but related strategic ways:

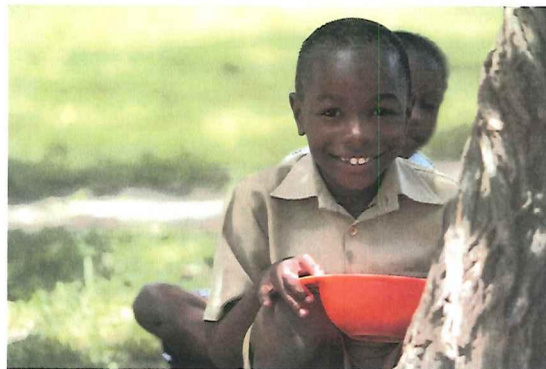
1. We provide food to those communities in greatest need overseas and, more recently, in the UK (through our foodbank and community pantries)
2. We help create projects which will ultimately become self sufficient
3. We provide environments and facilities to care for and educate the young
4. We provide clothing, relief pack and other humanitarian aid to those displaced by disaster or conflict

Trustees' Annual Report (continued)

5. We assist in supporting teams on the ground with ministry and pastoral support and care

We achieve these aims and objectives by :

1. Receiving donations from individuals and organisations through appeals using radio, newsletters, website, social media and packing events.
2. Creating partnerships with schools, churches and corporate entities to support the work of Feed the Hungry, U K. Our "Hand to Hand" food packing programmes (now renamed **Nour:sh**) are designed to encourage engagement with the projects of Feed the Hungry, U K by picking and packing the essential ingredients needed for the charity's humanitarian aid programmes around the world.
3. Developing partnerships with other charitable organisations to leverage expertise and synergy in the delivery of humanitarian aid.
4. Providing financial assistance to Feed the Hungry, U K projects in Zambia, Nepal, Bolivia, Kenya and Zimbabwe as examples and supporting the development and build of community farms, orphanages, schools and other programmes intended to create sustainable programmes.



Main Activities of the Charity During The Year

The work of Feed the Hungry, U K has expanded rapidly during 2022. Whilst the growth of a charity such as Feed the Hungry, U K may be inferred as a positive indication of success, in reality a lot of our growth is driven by the worsening economic situation in the U K, specific humanitarian disasters around the world (such as the war in the Ukraine), and the ever-present requirement to support the needs of the poorest communities around the world and work with them to develop sustainable solutions that reduce the need for 3rd party aid.

Trustees' Annual Report (continued)

The strength of Feed the Hungry, UK is its ability to respond to major demands on its resources around the world with an unrivalled level of expertise in providing aid at the point of need. The diverse and creative talents of the experienced Feed the Hungry, UK team means the charity is always at the forefront of innovative solutions for the many communities it serves both nationally and internationally.

International Aid Programm 6

Bolivia

Feed the Hungry, UK supports Isaac and Anali Butcher with a monthly financial donation to fund food for use in their outreach programmes for street kids in Santa Cruz. Feed the Hungry, UK supports the development of the Transformation Centre that will be used to rehabilitate young people.

Burkina Faso

Feed the Hungry, UK regularly sends containers of food and resources to Burkina Faso. We also send financial support to defray container customs charges.



Kenya

Feed the Hungry, UK supports The Soweto Academy in Kibera to support with their feeding programme and school development.

India

Feed the Hungry, UK sends financial support to Pastor Samuel Sudarshan, a Church Planter.

Nicaragua

Feed the Hungry, UK sends containers of resources, usually shoes, to Feed the Hungry, UK Nicaragua. Between January 2022 and August 2023 two containers were sent to Nicaragua.

Nepal



Feed the Hungry, UK supports the work of Mission for Tribes and Nations Nepal operated by Pastor Ruben Rasali. This provides food for 630 children receiving an education through their educational programmes for impoverished children. Feed the Hungry, UK also supports the drilling of wells in remote areas and support for local pastors outreaching in those areas.

Trustees' Annual Report (continued)

Pakistan

Feed the Hungry, UK supports Adeel Safder with their Sunday School programme in Pakistan.

Romania

Feed the Hungry, UK works closely with Bread of Life in Romania. We send regular shipments of resources and food to their warehouse in Bucharest which then either gets used in Romania or redistributed to neighbouring countries such as Moldova and Ukraine. This partnership has proved critical during the war in Ukraine and also in responding to the Turkey-Syria earthquake. Feed the Hungry, UK pays for the duties on shipments coming into Ukraine.



Uganda



Feed the Hungry, UK resources the "Bright Futures" program in Iganga, Uganda. In 2022 it funded the completion of a new orphanage for 80 children including a water bore hole and washing facilities .Provision for farming was given in order for the food program to become self-sustainable.

Zambia

Feed the Hungry, UK, supported by the US office, sends food to 3,500 children in Zambia. Financial support is provided to the Lukkomano Community School to pay for teacher's salaries and transportation of food to the school. Over the past 3 years Feed the Hungry, UK has also supported the building costs of a new 350 pupil school. As part of this educational programme support is provided to Tamara (Tammie) Nkonjela (pictured with our CEO) to pay for her tuition and residential costs at Medical School.



Zimbabwe

Feed the Hungry, UK, working with Rise Against Hunger, regularly sends containers of food to support the feeding programme in Zimbabwe, which is operated by Pastor Elna Mukamuri of the The Joseph Foundation. In 2022, 6 containers were sent to Zimbabwe. The Feed the Hungry, US office donates the shipping costs to the UK and therefore attributed to Feed The Hungry.

Trustees' Annual Report (continued)

Disaster and Emergency Relief Programmes

Ukraine



Since February 2022 Feed The Hungry, UK has helped to facilitate the shipment of 29 lorries or containers containing resources for distribution in Ukraine or to support Ukrainian Refugees living in neighbouring countries. Some of these shipments have originated from outside of the UK in mainland Europe. Feed the Hungry, UK acknowledges the kind support of Feed the Hungry, US in enabling it to deliver the huge quantity of support received from the public, schools, businesses and other organisations.

India

Feed the Hungry, UK supported the purchase of oxygen compressors in Kachhwa Christian Hospital India required during the Covid-19 pandemic.

Coventry foodbank and Pathfinder

2022 was another challenging year for Coventry Foodbank; the impact of the Coronavirus dissipated, however the cost-of-living squeeze that began in the autumn of 2021 has had a major impact on the foodbank and the number of people seeking food assistance. With 29,975 people fed, 2022 has been our second busiest year since the foodbank started.

This year we have seen more first-time foodbank users than at any time in our history. This has been driven by the price of energy in particular with low income, benefit delays/changes and the wait for Universal Credit payments.

In 2022 there was a significant decline in donations of food items and the foodbank issued 40 tonnes more than it received.

Pathfinder:

Coventry Foodbank launched its "more than food project" called Pathfinder in 2022. The motivation behind it is to offer foodbank users information, advice, signposting and support. With the help of a brand-new signposting app "Step", we are now able to send up to date information directly to a person's mobile, email or print. The evidence we are receiving is a much higher level of engagement results in support services with over 600 people already supported.

Trustees' Annual Report (continued)

We support and encourage our 14 foodbank centres to provide compassionate, practical support to people in crisis to tackle the root causes that lock people into poverty and build people's resilience so they are less likely to need a food bank in the future. We want to evidence that giving people access to advice services, general support and employment opportunities when they arrive at foodbank, will result in a nett reduction of foodbank users.

Community Pantries

In March 2022, Warwickshire County Council commissioned Feed the Hungry, UK to undertake a proof-of-concept project around community pantries which meet the needs of rural and urban communities. The pantries were intended to help people move beyond immediate food crises in an empowering and community-led way. The Feed the Hungry, UK team had experience setting up static provision, but as part of the proof of concept wanted to also trial a mobile offer in more rural areas where a static provision would be more challenging to provide.



The pantries provide access to food based on a membership fee (£5 per visit). This provides a dignified shopping experience of quality food for people who live in crisis, backed up by a 'wrap-around' family support offer by Citizens Advice and Warwickshire County Council's Family Information Service. The pantries further provide access to other essential items such as toiletries, clothing, and cleaning products.

There are three community pantry sites: Lillington (Leamington Spa), Camp Hill and New Arley in North Warwickshire.

Lillington was chosen as a static site as it is in one of the 10% most deprived areas in England and local residents were struggling with the cost of living. The two mobile pantries in North Warwickshire are in areas of similar deprivation levels.

Since opening, the membership has been steadily increasing with many members returning each week. Referrals out to Citizens Advice are steadily increasing as relationships are built with the members.

The pantries have been receiving referrals from a variety of agencies including children's centres, community centres and local schools. The pantries are also supporting a number of Ukrainian families.

For some members, the very presence of community pantries in the community means they can access affordable subsidised food.

Trustees' Annual Report (continued)

Nour:sh

From the social nature of sharing food, to the formal training opportunities afforded via its training kitchen and education programme, Nour:sh is an exciting new venture established at the Halo Centre in Coventry where people can come together, eat well, learn essential skills for life, and repurpose food that would otherwise go to waste for the benefit of many thousands of people accessing foodbanks and pantries across Coventry and Warwickshire.

Feed the Hungry, UK has created a state-of-the-art commercial training kitchen at its headquarters in Binley Coventry. The kitchen will provide :

1. A training facility to support people into work in the catering and hospitality sectors
2. An opportunity to repurpose near-end-of-life food which would otherwise go to waste
3. An opportunity to provide an outlet for our own grown food (in our garden) and develop similar projects with partner organisations
4. An opportunity to provide local business with a facility to cater to the home delivery market as a "dark kitchen" as a sustainable income generator for Feed the Hungry, UK
5. An opportunity to develop businesses (including community interest company) whose income directly supports the work of the charity
6. A facility for the local community to use to create social cohesion through cooking together programmes.
7. A facility to support corporate engagement at the Halo Centre (packing events and fundraising) providing meals resulting from the above activities.

Looking to the Future

International Aid Programmes

Feed the Hungry, UK continues to support projects around the world. However, its future strategy is to try and move projects away from imported food and financial support towards creating sustainable economies. In Zimbabwe Feed the Hungry, UK is working with Foundations for Farming to develop sustainable community farming



Trustees' Annual Report (continued)

programmes. It is hoped that product grown in the country will be sold in the UK under the Nour:sh brand to return income to growers.

Disaster and Emergency Relief Programmes

Ukraine

The continued support for Ukraine has seen a rise in the number of shipping containers supplied through Bread of Life Ministries

Turkey-Syria Earthquake

Following the earthquake in Turkey in February 2023, Feed the Hungry, UK sent food and emergency resources to Romania, which were then redistributed in affected areas.

Coventry foodbank and Pathfinder

Coventry foodbank has continued to struggle with demand placed on it by the cost-of-living crisis. To match demand and supply restrictions were placed on client's repeat visits to the foodbank. Our Pathfinder signposting service continues to expand and has funding to 2025 and is demonstrating that if the issues that give rise to food poverty are tackled early then long-term food support can be avoided.

Community Pantries

The Community Pantries service expanded in 2023 into South Leicestershire with funding from Cadent Gas. This significant development of the mobile pantry operated by Feed the Hungry, UK provides a template for dealing with rural poverty nationally.

Nour:sh

With the appointment of a catering team the new commercial kitchen at the Halo Centre is already repurposing near-end-of-life food into meals which can be supplied into the Community Pantries, sold to local business and the general public or provided as part of our corporate engagement programmes. We will expand this provision to provide training and may be able to rent facilities to commercial entities looking for a "dark" or "ghost" kitchen.

Nour:sh will also be the brand name of nutritious health bars sourced from food grown in Zimbabwe as part of the Foundations for Farming partnership.

Trustees' Annual Report (continued)

Food Packing Events

Previously known as 'Hand To Hand', NOUR:SH food packing events are an engagement tool for churches, businesses, schools and community groups, providing an experience in which people can actively do something to help alleviate hunger. By packing rice-based meals or emergency food parcels Feed the Hungry, UK receives an end product that can be used in our International Humanitarian Aid projects. These events are cost-neutral as they are paid for by the client taking part.



Alive 2023



On 15th and 16th June 2023 Coventry Diocesan Board of Education in partnership with Feed the Hungry, UK held the Alive Praise Party and enormous picnic for 9000 Key Stage 2 children from Church of England schools in the local diocese. Feed the Hungry, UK was able to engage the children with their "World Changers" programme through videos and lesson plans. This connects UK children with children of a similar age in areas of the world that Feed the Hungry, UK is working in.

Our Values

All of our staff and volunteers subscribe to our values, which are expressed as:

- Affirming: We positively encourage everyone to be the best they can be in all circumstances.
- Joyful: We express our exuberance for doing life together through our words and actions.
- Compassionate: We empathise with those who are suffering and work for a better outcome.
- Relational: We build relationships together based on trust love and accountability
- Significant: We develop people to recognise, realise and release their full potential

As a Christian charity we are committed to supporting the physical, emotional and spiritual needs of people in crisis. Our values are based on our Christian heritage and we desire to be an organisation that acts in ways that reflects those values

Trustees' Annual Report (continued)

Governance

Organisational structure

There is a requirement for a minimum of three Trustees, and there is no maximum. There is no requirement for rotation of the Trustees. The Trustees meet quarterly and annually at the AGM. Due to the international mix, locations and occupations we run a mixed format of conference calls in addition to the face-to-face meetings.

The charity pays for administration work in order to be able to raise funds, the Trustees oversee this work.

Induction and training of new trustees

Newly appointed Trustees are provided with a copy of the governing document and the latest set of published accounts. Questions regarding the charity's activities, assets or funding can be asked at any time or at the next Trustees meeting.

Key management remuneration

The pay of staff is reviewed annually and normally increased in accordance with average earnings and the level of responsibility required. In view of the charitable nature of the charity the Trustees remuneration benchmark is determined through comparative research into similar local salaries with the living wage as the minimum hourly rate.

During the year the senior management team received remuneration of £81,063 (2021: £74,648)

Related parties

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between trustees or senior manager of the charity and any contractual relationship with a related party must be disclosed to the full board of Trustees.

Risk management

The Trustees have assessed the major risks to which the charity is exposed, in particular, those relating to operations and finances of the charity. They are satisfied that systems are in place to mitigate exposure to the major risks.

The Trustees have a risk management strategy which comprises:

1. An annual review of the principal risks and uncertainties the charity faces.
2. The establishment of policies, system and procedures to mitigate the risks identified in the annual review and

Trustees' Annual Report (continued)

3. The implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

This work has identified that financial stability is still the major risk for Feed the Hungry, UK. The charity continues to look for ways to expand its individual donor base, and increase donations through legacies. Large contracts with local authorities and the development of strong corporate relationships have also provided a level of financial stability sufficient to significantly grow the infrastructure of the organisation which has enabled a major expansion of operations over the last 2 years. A dedicated fundraising team has been recruited to support the efforts of the charity to provide long term sustainable income.

Safeguarding

Feed the Hungry, UK recognises the importance of safeguarding in its work with children, young people, and vulnerable adults. We follow the requirements of UK legislation in relation to vulnerable adults, children and young people, and the best practice standards advice of ThirtyOne Eight, an established charity committed to assisting churches and Christian organisations with safeguarding, with whom we have taken membership. All staff are all required to take safeguarding training on a regular basis.

Fundraising

Feed the Hungry, UK relies solely on employed staff to raise funds. They adhere to strict guidelines, to ensure that the donor experience is a clear, fair, enjoyable and unobtrusive experience. Every possible measure is taken to ensure that personal data is stored correctly to comply with current legislation and, in so doing, has signed up to receive suppression under the Fundraising Preference Service.

Public benefit

In shaping our objectives for the year and planning our activities the Trustees have considered the Charity Commission guidance on public benefit including the guidance "Public Benefit: Running a Charity (PB2)". The Charity relies on donations, both financial and Gifts in Kind, to cover its operating costs and to provide the food and other goods to the end beneficiaries. The public benefit is to the people who live in areas where hunger occurs due to famine, conflict, natural disasters or poverty, be that in the UK, Europe, Africa or other areas of the world.

Financial review

Income from donations of £1, 731,421 are broadly consistent with 2021 (£ 1,768,542). Overall income increased to £2,455,394 (2021 : £2,273,746) and the surplus for the year was £186,325 (2021: £319,536).

Internationally, Gifts in Kind consists of packed meals, clothing, medical and school supplies which are then shipped to our various project sites for distribution to those in need. In the UK Gifts in Kind consists of food donations to Coventry foodbank.

Trustees' Annual Report (continued)

Reserves policy

It is the aim of the Trustees to hold in general reserves sufficient cash to equate to one months' running costs plus an additional month of salary costs.

At the yearend, free reserves, being unrestricted funds of £315,016 (2021 :£348,950) less fixed assets of £54,717 (2021 : £40,976) totalled £260,299 (2021:£307,974)

Statement of Trustee's Responsibilities

The trustees (who are also the directors of Feed The Hungry, UK for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

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 those financial statements, the trustees are required to

1. select suitable accounting policies and then apply them consistently;
2. observe the methods and principles in the Charity SORP;
3. make judgements and estimates that are reasonable and prudent;
4. prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

1. There is no relevant audit information of which the charitable company's auditors are unaware
2. The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Trustees' Annual Report (continued)

Auditors

The auditors, Sachdevs & Co. will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 26/9/23 and signed on the board's behalf by



.....
Nigel Roberts, Trustee

Report of the Independent Auditors to the Trustees of Feed the Hungry, UK for the Year Ended 31st December 2022

Opinion

We have audited the financial statements of Feed the Hungry, UK (the 'charitable company') for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31st December 2022, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended:
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice: and
- Have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Report of the Independent Auditors to the Trustees of Feed the Hungry, UK for the Year Ended 31st December 2022

Other information

The other information comprises the information included in the Report of the Directors/Trustees, other than the financial statements and our Auditors report thereon. The trustees are responsible for the other information contained within the Report of the Directors/Trustees. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

The information given in the financial statements is inconsistent in any material respect with the Report of the Directors/Trustees: or

- The charitable company has not kept adequate accounting records; or
- The financial statements are not in agreement with the accounting records and returns; or
- We have not received all the information and explanations we require for our audit

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities statement set out on page 15, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Report of the Independent Auditors to the Trustees of Feed the Hungry, UK for the Year Ended 31st December 2022

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

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

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

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

The audit process includes an assessment of the entity's risk environment, through enquiry of and discussion with management and those charged with governance, including an assessment of any key laws and regulations with which the charitable company must comply in the ordinary course of its operations.

Additionally, the overall risks of irregular transactions occurring are assessed following our observations and confirmation of the design and implementation of management's controls. Whilst we are mindful of these risks, our audit focus is geared towards the risk of material misstatement in the financial statements as a whole.

As such, our procedures cannot guarantee that all transactions have been fully compliant with all relevant laws and regulations, including those regulations relating to fraud, as our procedures are not designed to detect all instances of non-compliance. By definition, the risk of our detection of non-compliance is greater where compliance with a law or regulation is removed from the events and transactions reflected in the financial statements. The risk is also greater regarding irregularities due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

Report of the Independent Auditors to the Trustees of Feed the Hungry, UK for the Year Ended 31st December 2022

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

Use of our report

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

Rakesh Sachdev

Dr R Sachdev BSc MSc PhD FCCA ACA
Senior Statutory Auditor
Sachdev & Co
5 Albany Road
Earlsdon
Coventry
CV5 6JQ

Date: *26 September 2023*

Sachdev & Co is eligible to act as an auditor in terms of section 1212 in terms of the Companies Act 2006

Statement of Financial Activities

(Incorporating an income and expenditure account)

For the year ending 31st December 2022

	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Income from:					
Donations and Legacies	3	1,586,382	145,039	1,731,421	1,768,542
Charitable Activities	4	72,522	648,450	720,972	504,494
Income from investments	5	289	164	453	287
Other income	6	1,907	641	2,548	423
Total income		1,661,100	794,294	2,455,394	2,273,746
Expenditure					
Raising Funds	7	34,505	3,335	37,840	13,565
Charitable Activities					
Direct costs of charitable activities	8	980,175	501,073	1,481,248	1,408,402
Support costs for charitable activities	9	158,153	199,528	357,681	185,111
Other	10	333,862	58,438	392,300	347,132
Total expenditure		1,506,696	762,373	2,269,069	1,954,210
Excess of income over expenditure		154,404	31,921	186,325	319,536
Transfer between funds	21	(188,339)	188,339	-	-
Net movement in funds		(33,934)	220,259	186,325	319,536
Total fund brought forward	21	348,950	107,735	456,685	137,149
Total funds carried forward	21	315,016	327,994	643,010	456,685

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

Balance Sheet

As at 31st December 2022

	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Fixed Assets	16	54,717	-	54,717	40,976
Current Assets					
Cash at bank and in hand		77,127	327,994	405,121	317,953
Stocks	17	192,583	-	192,583	153,215
Debtors	18	73,830	-	73,830	48,040
Total Current Assets		343,540	327,994	671,534	519,208
Current Liabilities falling due <1 year	19	(83,241)	-	(83,241)	(103,499)
Net Current Assets		260,299	327,994	588,293	415,709
Net Assets		315,016	327,994	643,010	456,685
Funds					
Unrestricted Funds	21	315,016	-	315,016	348,950
Restricted Funds	21	-	327,994	327,994	107,735
Total Funds		315,016	327,994	643,010	456,685

For the year ending 31 December 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies but as this company is a charity, it is subject to audit under Charity Act 2011.

Directors responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Acts with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved and authorised for issue by the board on 26/9/..... 2023

Nigel Roberts, Trustee

Cash Flow Statement

For the year ending 31st December 2022

	Note	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	1	117,674	280,833
Net cash provided by operations	1	117,674	280,833
Cash flows from investing activities			
Purchase of tangible fixed assets		(31,688)	(72,278)
Sale of tangible fixed assets		3,500	3,123
Interest received		453	287
Net cash used in investing activities		<u>(27,736)</u>	<u>(68,868)</u>
Change in cash and cash equivalents in the reporting period		89,939	211,965
Cash and cash equivalents at the start of the reporting period	2	<u>317,953</u>	<u>105,988</u>
Cash and cash equivalents at the end of the reporting period	2	<u><u>407,892</u></u>	<u><u>317,953</u></u>

1 Reconciliation of Net Income to Net Cash Flow from Operating Activities

	2022 £	2021 £
Net income for the reporting period (SOFA)	189,096	319,536
Adjustments for :		
Depreciation Charges	14,447	41,365
Loss/(profit) on disposal of fixed assets	-	1,171
Interest received	(453)	(287)
(Increase)/ Decrease in stocks	(39,368)	(137,448)
(Increase)/ Decrease in debtors	(25,790)	(36,553)
Increase/ (Decrease) in creditors	(20,258)	93,049
Net cash provided by operations	<u>117,674</u>	<u>280,833</u>

2 Analysis of Change in Net Funds

	01-Jan-22 £	Cash Flow £	31-Dec-22 £
Cash at Bank	<u>317,953</u>	<u>89,939</u>	<u>407,892</u>

Notes to the Financial Statements

for the Year Ended 31 December 2022

1: Statutory Information

Feed the Hungry UK is an incorporated charity, limited by guarantee, registered in England and Wales. The company's registered number and registered office address can be found on Page 3.

2: Accounting Policies

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Income

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

Gifts in kind donated for resale are included at fair value, being the expected proceeds from sale less the expected costs of sale. Where estimating the fair value is practicable upon receipt it is recognised in stock and 'Income from other trading activities'. Upon sale, the value of the stock is charged against 'Income from other trading activities' and the proceeds are recognised as 'Income from other trading activities'. Where it is impracticable to fair value the items due to the volume of low value items they are not recognised in the financial statements until they are sold. This income is recognised within 'Income from other trading activities'.

The charity receives donations of food and clothing which are then distributed as part of a relief program. Donated goods are valued at their fair value to the charity.

Where practicable, gifts in kind donated for distribution to the beneficiaries of the charity are included in stock and donations in the financial statements upon receipt. If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh any benefits, then the fair value is recognised as a component of donations when it is distributed and an equivalent amount recognised as charitable expenditure.

Notes to the Financial Statements - continued

for the Year Ended 31 December 2022

2: Accounting Policies - continued

Government Grants

Government grants receivable in relation to the job retention scheme are recognised as income over the periods necessary to match them against the related costs which they are intended to compensate, on a systematic basis. Other Government grants received are recognised at the point of receipt. Government grants are shown separately.

Expenditure

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

Grants offered subject to conditions which have not been met at the year-end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

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

Fixtures and fittings - 25% on cost

Motor vehicles - 25% on cost

Plant and machinery - 25% on cost

Leasehold Improvements. – 25% on cost

Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing stock to its present location and condition. Cost is calculated using the first-in, first-out formula.

Taxation

The charity is exempt from corporation tax on its charitable activities. Expenses are inclusive of VAT where applicable.

Notes to the Financial Statements - continued

for the Year Ended 31 December 2022

2: Accounting Policies - continued

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Cash and cash equivalents

Cash and cash equivalents comprise cash in hand and cash on deposit.

Notes to the Financial Statements - continued

for the Year Ended 31 December 2022

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
3 Donations and Legacies				
Donations	529,790	136,526	666,315	493,739
Legacies	22,500	-	22,500	40,943
Goods donated	981,609	-	981,609	1,177,123
Tax recovered on giving	52,484	8,513	60,997	56,737
	1,586,382	145,039	1,731,421	1,768,542
	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
4 Income from Charitable Activities				
Grants : Provision of Aid	33,341	190,799	224,139	333,233
Government Grants : Provision of Aid	24,268	311,021	335,289	171,261
Events Income	250	116,672	116,922	-
Community Pantry Membership Fee	795	29,958	30,753	-
Hire of Facilities	13,869	-	13,869	-
	72,522	648,450	720,972	504,494
	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
5 Income from Investments				
Bank Interest	289	164	453	287
	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
6 Other Income				
Gain on sale of tangible fixed assets	-	500	500	423
Other Income	1,907	141	2,048	
	1,907	641	2,548	423

Notes to the Financial Statements – continued

for the Year Ended 31 December 2022

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2022	2022	2022	2021
	£	£	£	£
7 Raising Funds				
Fundraising publicity	11,049	1,747	12,796	9,629
Postage and stationery	10,632	1,213	11,844	3,560
PR Agency	12,825	375	13,200	-
Sundries	-	-	-	376
	34,505	3,335	37,840	13,565

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2022	2022	2022	2021
	£	£	£	£
8 Direct Costs of Charitable Activities				
Gifts in kind distributed	939,337	-	939,337	1,148,907
Food and other items purchased	19,208	157,434	176,642	-
Freight Costs	3,141	91,947	95,089	66,476
Events Costs	1,319	20,702	22,022	-
Warehouse costs	16,189	39,408	55,597	53,396
Grants made (Provision of Aid)	981	191,581	192,562	139,623
	980,175	501,073	1,481,248	1,408,402

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2022	2022	2022	2021
	£	£	£	£
9 Support Costs				
Salary Costs	121,694	151,455	273,149	154,428
Volunteer costs	1,471	607	2,078	175
Utilities	20,912	1,866	22,778	20,888
Travel and subsistence	5,119	17,023	22,141	1,562
Freight	-	-	-	8,058
Small Plant and Equipment < £500	4,088	27,711	31,799	-
Staff Clothing	2,095	110	2,204	-
Staff Training	2,774	757	3,531	-
	158,153	199,528	357,681	185,111

Notes to the Financial Statements – continued

for the Year Ended 31 December 2022

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2022	2022	2022	2021
	£	£	£	£
10 Other Costs				
Salaries : Administration	117,064	-	117,064	75,091
Bank and Card Charges	5,776	932	6,708	2,342
Software and IT	12,677	1,656	14,333	24,017
Rates	6,080	-	6,080	13,489
Insurance	4,339	-	4,339	10,473
Telephone	5,692	518	6,211	6,556
Postage and stationery	2,244	231	2,476	3,937
Sundries	4,217	806	5,023	234
Depreciation of tangible fixed assets	12,278	5,669	17,947	41,365
Loss on sale of fixed assets	-	-	-	1,594
Motor expenses	20,319	6,016	26,335	18,552
Entertaining	1,084	898	1,982	2,605
Rent	64,800	-	64,800	66,400
Cleaning	2,273	-	2,273	5,363
Repairs and Renewals	1,586	-	1,586	4,145
Equipment expenses	2,548	13,999	16,547	7,086
Health and Safety	-	-	-	590
Subscriptions	1,383	-	1,383	9,154
Consultancy	62,309	27,694	90,003	37,600
Legal and Professional	1,445	-	1,445	10,544
Auditors' Remuneration	5,000	-	5,000	3,900
Accountancy	747	17	764	2,095
	333,862	58,438	392,300	347,132

	2022	2021
	£	£
11 Net Income / (Expenditure)		
Auditors Remuneration	5,000	3,900
Depreciation - owned assets	17,947	41,365
(Deficit)/ surplus on disposal of fixed assets	500	1,171

Notes to the Financial Statements – continued

for the Year Ended 31 December 2022

	2022	2021
	£	£
12 Staff Costs		
Salary	357,480	212,211
Employers NI	23,059	13,422
Employers Pension	6,358	3,886
Other staff costs	3,315	-
Total Staff Costs	390,213	229,519

The average monthly number of employees during the year were :

	2022	2021
Management and Administration	20	12

No employees received emoluments in excess of £60,000

13 Trustees' Remuneration and Benefits

No trustee received any remuneration or benefit from the charity. No trustee was reimbursed expenses from the charity.

14 Auditors Remuneration

The total amount paid to the auditor for the audit services was £5,000 (2021: £3,900). Other fees paid to the auditor were £nil (2021: £2,095) for other accountancy services.

15 Related Party Disclosures

The following transactions occurred during the year with LeSea Global, a charity in which Mr S Radelich is a trustee. A total of £19,868.42 (2021: £Nil) was received in donations from LeSea Global.

Donations of £1,000 (2021: £3,000) were received from trustees without conditions during the year. All transactions were carried out at arms -length and in the normal course of business.

Notes to the Financial Statements – continued

for the Year Ended 31 December 2022

16 Tangible Fixed Assets	Leasehold Improvements £	Motor Vehicles £	Fixtures and Fittings £	Plant and Machinery £	Total £
Cost					
As at 1st January 2022	-	38,560	13,695	39,639	91,894
Additions	8,000	22,215	1,473	-	31,688
Disposals	-	(3,500)	-	-	(3,500)
As at 31st December 2022	8,000	57,275	15,168	39,639	120,082
Depreciation					
As at 1st January 2022	-	30,571	9,852	10,495	50,918
Charge for the year	1,000	6,290	2,944	7,713	17,947
Disposals	-	(3,500)	-	-	(3,500)
As at 31st December 2022	1,000	33,361	12,796	18,208	65,365
Net Book Value					
As at 1st January 2022	-	7,989	3,843	29,144	40,976
As at 31st December 2022	7,000	23,914	2,372	21,431	54,717

Notes to the Financial Statements – continued

for the Year Ended 31 December 2022

	2022	2021
	£	£
17 Stocks		
Stocks	<u>192,583</u>	<u>153,215</u>
	2022	2021
	£	£
18 Debtors		
Amounts falling due within one year:		
Trade debtors	12,737	551
Other debtors	1,000	9,645
Prepayments and accrued income	<u>60,093</u>	<u>37,844</u>
	<u>73,830</u>	<u>48,040</u>
	2022	2021
	£	£
19 Creditors		
Amounts falling due within one year:		
Trade creditors	57,157	51,761
Social security and other taxes	7,469	4,034
Other Creditors	4,172	13,540
Accruals and deferred income	<u>14,443</u>	<u>34,164</u>
	<u>83,240</u>	<u>103,499</u>
	2022	2021
	£	£
20 Operating Lease Commitments		
Due within one year	63,000	48,000
Due between one and five years	<u>186,000</u>	<u>174,000</u>
	<u>249,000</u>	<u>222,000</u>

Notes to the Financial Statements – continued

for the Year Ended 31 December 2022

21 Movement of Funds	Balance as at 01/01/2022 £	Income £	Expenditure £	Transfers £	Balance as at 31/12/2022 £
Restricted Funds					
Afghanistan	105	-	-	(105)	-
Alive Festival	-	1,050	-	-	1,050
Bolivia	-	-	(11,516)	11,516	-
Burkina Faso	-	2,051	(11,664)	9,753	140
Burundi	-	600	-	(600)	-
Capital Grants	18,288	15,000	(3,913)	-	29,375
Coventry Food Network	-	60,000	(20,000)	-	40,000
Coventry foodbank	-	54,766	(24,283)	-	30,483
Disaster Relief	-	300	-	(300)	-
Every Child Every Day	-	17,643	(23,983)	6,341	-
Halo Centre Development	37,342	14,500	(42,340)	-	9,502
Hand to Hand	-	24,611	(28,509)	3,897	-
Healthy Activities and Food	1,506	(1,217)	(2,322)	2,033	-
Hinckley Grants	-	20,278	(4,581)	(844)	14,853
India	-	25	(5,728)	5,703	-
Kenya	-	128	(3,087)	2,962	2
Kenya Kibera	1,182	3,900	(3,963)	-	1,119
Lebanon	-	1,919	(11,778)	9,859	-
Myanmar	-	177	-	(177)	-
Nepal	-	430	(7,631)	7,206	5
Online gift catalogue	109	74	-	(175)	8
UK Pantries	-	311,397	(195,374)	(14,853)	101,170
Pakistan	-	-	(5,152)	5,152	-
Pathfinder	49,203	73,065	(60,948)	-	61,320
Portugal	-	-	(166)	166	-
Rise Against Hunger	-	94,213	(84,734)	-	9,478
Romania	-	5,861	(13,948)	10,673	2,586
Uganda	-	113	(63,799)	63,686	-
Ukraine	-	84,723	(56,903)	(1,502)	26,319
Zambia	-	120	(36,461)	36,341	-
Zimbabwe	-	8,568	(39,591)	31,606	583
Total Restricted Funds	107,735	794,294	(762,373)	188,339	327,994
Unrestricted Funds	348,950	1,661,100	(1,506,696)	(188,339)	315,016
Total Funds	456,685	2,455,394	(2,269,069)	-	643,010

Notes to the Financial Statements – continued

for the Year Ended 31 December 2022

21: Movement of Funds (continued)

Afghanistan : Funds received from donors who specified Afghanistan with their donation. As we have no current projects in the country, these have been moved to disaster relief funds and the fund has been archived.

Alive Festival: A joint event with Coventry Diocese which will be happening in June 2023.

Bolivia: Funds to support Mission Bolivia's outreach programmes.

Burkina Faso: Funds received to cover the costs of freight containers and import duties.

Burundi: Funds used for the Every Child Every Day programme.

Capital Grants: Grants given for specific capital purchases such as a new van for Coventry Foodbank.
Coventry Food Network:

Coventry Food Bank: Support of provision of food and resources for 13 foodbank centres as well as the support of Coventry foodbank warehouse provision to resource the food banks.

Coventry Food Network: Holding funds for Coventry Food Network.

Disaster Relief: Transferred to Ukraine.

ECED: Every Child Every Day : Support of daily Feeding Programmes and Emergency Disaster Relief in various countries around the world.

Halo Centre Development Fund : Grants, donations and legacies received to develop the facilities at the Halo Centre.

Hand to Hand: Funds received and spent for food packing events.

Healthy Activities and Food: Local Government Grant Funding received to supply food and activity packs as part of the Healthy Activities and Food programme during school holidays.

Hinckley Grants: Grants received to support emergency relief in the Hinckley area.

Notes to the Financial Statements – continued

for the Year Ended 31 December 2022

21: Movement of Funds (continued)

India: Christ Compassion Care Ministry in support of poverty-stricken villages in the Rangampeta district of India.

Kenya / Kenya Kibera: Support of Soweto Academy School in Kibera, to provide funds and resources for empowering and educating children and youth in the Kibera Slums.

Lebanon: Support of Life Centre in Beirut in providing food and clothing and hygiene resources further to the Beirut Blast.

Myanmar : Support of Living Word Ministries who provide assistance to Karen refugees.

Nepal: Support of Mission for Tribes and Nations in the feeding program of 350 children in schools for Dhalit Children through local farming programs and the provision of fresh water in Dhalit Villages.

Online Gift Catalogue :Funds received for the online purchase of gifts from the Feed the Hungry Gift Catalogue. The catalogue is no longer active in 2022, funds have been transferred to Bolivia.

UK Pantries: Funds to set up and operate pantries in Leamington and South Warwickshire.

Pakistan: Support of a feeding program for street kids in partnership with Adeel Safder Masih in Karachi.

Pathfinder : Grants awarded from Trussell Trust to fund the next iteration of Coventry Foodbank.

Rise Against Hunger: Partnership with Rise against Hunger Italia to provide meal packing events in the UK & Ireland.

Romania: Support of Bread of Life Foundation in a feeding program for 3,000 children throughout Romania. Provision of new playground equipment.

Uganda: Support of Bright Futures Foundation in building and resourcing an orphanage and community feeding program for 500 children as well as building an orphanage for 75 children.

Ukraine: Support of refugees affected by the 2022 war in Ukraine. Provision of food, clothing and other essential items.

Notes to the Financial Statements – continued

for the Year Ended 31 December 2022

21: Movement of Funds (continued)

Zambia: Supporting Lukkomano Charity Organization in providing finances to build a school for 300 street kids, resourcing a sustainable farming program and providing food support for the school and finances for teachers' salaries.

Zimbabwe: Support of Joseph Foundation in Harare in providing a feeding program for 15,771 Children in Harare.

22: Transfers between funds

A transfer of £188,340 (2021: £102,350) was made from unrestricted funds for completed projects to restricted funds. The charity has chosen to spend in excess of donations received.

Notes to the Financial Statements – continued

23: Statement of Financial Activities

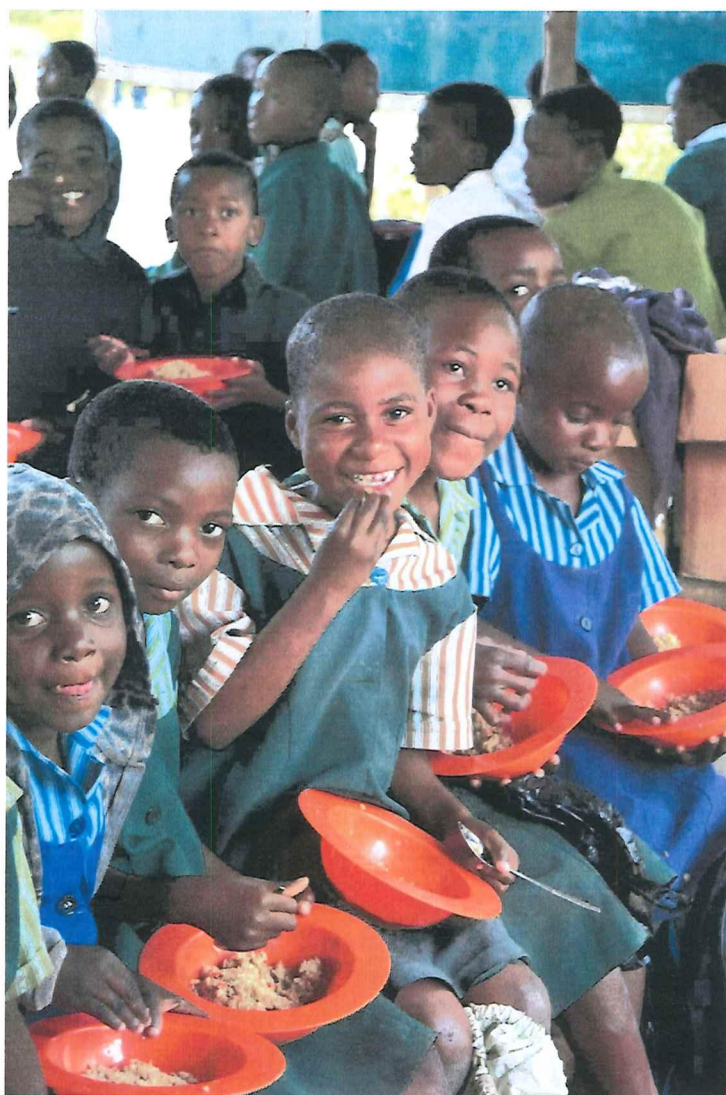
(Incorporating an income and expenditure account)

For the year ending 31st December 2021

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Income from:				
Donations and Legacies	1,662,614	105,928	1,768,542	865,452
Charitable Activities				
Provision of Aid	205,973	298,521	504,494	95,721
Income from investments	287	-	287	160
Other income	-	423	423	13,593
Total income	1,868,874	404,872	2,273,746	974,926
Expenditure				
Raising Funds	13,565	-	13,565	55,242
Charitable Activities				
Provision of Aid	1,061,189	347,213	1,408,402	626,349
Support costs for charitable activities	179,025	6,086	185,111	81,438
Other	286,516	60,616	347,132	130,254
Total expenditure	1,540,295	413,915	1,954,210	893,283
Excess of income over expenditure	328,579	(9,043)	319,536	81,643
Transfer between funds	(102,350)	102,350	-	-
Net movement in funds	226,229	93,307	319,536	81,643
Total fund brought forward	122,721	14,428	137,149	55,506
Total funds carried forward	348,950	107,735	456,685	137,149

Trustees' Annual Report and Financial Statements for the year ending December 31, 2022

Transforming communities from survival to significance



Charity registered in England & Wales charity nr. 1112955

Company limited by guarantee in England & Wales nr.5537293

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Key Contacts, Legal and Administrative

Correspondence & Media

Correspondence Address	The Halo Centre, Progress Way, Binley Industrial Estate, Coventry, CV3 2NT
Phone	01455 618455
Email	info@feedthehungry.org.uk
Web	feedthehungry.org.uk
Social	facebook.com/feedthehungry

Legal & Administrative

Charity Name	Feed the Hungry, UK
Registered Charity Number	1112955
Registered Company Number	05537293
Registered Office	The Halo Centre, Progress Way, Binley Industrial Estate, Coventry, CV3 2NT
Trustees	Martin Goodchild (Chair) Susan Goodchild Amanda Conner Dr Jaime Garande Sarah Garande Andrew Richardson Nigel Roberts Stefan Radelich
Senior Management Team	Gwyn Williams (Chief Executive Director) Gavin Kibble MBE (Projects Director) Christopher Edwards (Operations Director)
Bankers	Barclays Bank Wellingborough 2 Branch Northampton
Auditors	Sachdev & Co., Chartered Accountants 5 Albany Road Coventry CV5 6JQ

Trustees' Annual Report incorporating the Director's Report

Introduction

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 December 2022. 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).

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, Companies Act 2006, Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

Our Objectives

Feed the Hungry, UK exists to relieve poverty and distress caused by it, including but not limited to the collection and distribution of food, clothing and other relief items in local communities in areas around the world as the trustees may consider suitable.

To advance the Christian faith in such parts of the world as the Trustees may from time to time think fit and other such purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the Charity.

Fulfilling Our Aims

To assist the achievement of these objects, we aim to bring impact in these communities in five distinct but related strategic ways:

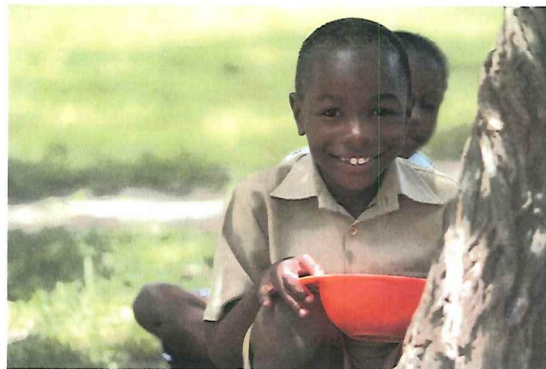
1. We provide food to those communities in greatest need overseas and, more recently, in the UK (through our foodbank and community pantries)
2. We help create projects which will ultimately become self sufficient
3. We provide environments and facilities to care for and educate the young
4. We provide clothing, relief pack and other humanitarian aid to those displaced by disaster or conflict

Trustees' Annual Report (continued)

5. We assist in supporting teams on the ground with ministry and pastoral support and care

We achieve these aims and objectives by :

1. Receiving donations from individuals and organisations through appeals using radio, newsletters, website, social media and packing events.
2. Creating partnerships with schools, churches and corporate entities to support the work of Feed the Hungry, U K. Our "Hand to Hand" food packing programmes (now renamed **Nour:sh**) are designed to encourage engagement with the projects of Feed the Hungry, U K by picking and packing the essential ingredients needed for the charity's humanitarian aid programmes around the world.
3. Developing partnerships with other charitable organisations to leverage expertise and synergy in the delivery of humanitarian aid.
4. Providing financial assistance to Feed the Hungry, U K projects in Zambia, Nepal, Bolivia, Kenya and Zimbabwe as examples and supporting the development and build of community farms, orphanages, schools and other programmes intended to create sustainable programmes.



Main Activities of the Charity During The Year

The work of Feed the Hungry, U K has expanded rapidly during 2022. Whilst the growth of a charity such as Feed the Hungry, U K may be inferred as a positive indication of success, in reality a lot of our growth is driven by the worsening economic situation in the U K, specific humanitarian disasters around the world (such as the war in the Ukraine), and the ever-present requirement to support the needs of the poorest communities around the world and work with them to develop sustainable solutions that reduce the need for 3rd party aid.

Trustees' Annual Report (continued)

The strength of Feed the Hungry, UK is its ability to respond to major demands on its resources around the world with an unrivalled level of expertise in providing aid at the point of need. The diverse and creative talents of the experienced Feed the Hungry, UK team means the charity is always at the forefront of innovative solutions for the many communities it serves both nationally and internationally.

International Aid Programm 6

Bolivia

Feed the Hungry, UK supports Isaac and Anali Butcher with a monthly financial donation to fund food for use in their outreach programmes for street kids in Santa Cruz. Feed the Hungry, UK supports the development of the Transformation Centre that will be used to rehabilitate young people.

Burkina Faso

Feed the Hungry, UK regularly sends containers of food and resources to Burkina Faso. We also send financial support to defray container customs charges.



Kenya

Feed the Hungry, UK supports The Soweto Academy in Kibera to support with their feeding programme and school development.

India

Feed the Hungry, UK sends financial support to Pastor Samuel Sudarshan, a Church Planter.

Nicaragua

Feed the Hungry, UK sends containers of resources, usually shoes, to Feed the Hungry, UK Nicaragua. Between January 2022 and August 2023 two containers were sent to Nicaragua.

Nepal



Feed the Hungry, UK supports the work of Mission for Tribes and Nations Nepal operated by Pastor Ruben Rasali. This provides food for 630 children receiving an education through their educational programmes for impoverished children. Feed the Hungry, UK also supports the drilling of wells in remote areas and support for local pastors outreaching in those areas.

Trustees' Annual Report (continued)

Pakistan

Feed the Hungry, UK supports Adeel Safder with their Sunday School programme in Pakistan.

Romania

Feed the Hungry, UK works closely with Bread of Life in Romania. We send regular shipments of resources and food to their warehouse in Bucharest which then either gets used in Romania or redistributed to neighbouring countries such as Moldova and Ukraine. This partnership has proved critical during the war in Ukraine and also in responding to the Turkey-Syria earthquake. Feed the Hungry, UK pays for the duties on shipments coming into Ukraine.



Uganda



Feed the Hungry, UK resources the "Bright Futures" program in Iganga, Uganda. In 2022 it funded the completion of a new orphanage for 80 children including a water bore hole and washing facilities .Provision for farming was given in order for the food program to become self-sustainable.

Zambia

Feed the Hungry, UK, supported by the US office, sends food to 3,500 children in Zambia. Financial support is provided to the Lukkomano Community School to pay for teacher's salaries and transportation of food to the school. Over the past 3 years Feed the Hungry, UK has also supported the building costs of a new 350 pupil school. As part of this educational programme support is provided to Tamara (Tammie) Nkonjela (pictured with our CEO) to pay for her tuition and residential costs at Medical School.



Zimbabwe

Feed the Hungry, UK, working with Rise Against Hunger, regularly sends containers of food to support the feeding programme in Zimbabwe, which is operated by Pastor Elna Mukamuri of the The Joseph Foundation. In 2022, 6 containers were sent to Zimbabwe. The Feed the Hungry, US office donates the shipping costs to the UK and therefore attributed to Feed The Hungry.

Trustees' Annual Report (continued)

Disaster and Emergency Relief Programmes

Ukraine



Since February 2022 Feed The Hungry, UK has helped to facilitate the shipment of 29 lorries or containers containing resources for distribution in Ukraine or to support Ukrainian Refugees living in neighbouring countries. Some of these shipments have originated from outside of the UK in mainland Europe. Feed the Hungry, UK acknowledges the kind support of Feed the Hungry, US in enabling it to deliver the huge quantity of support received from the public, schools, businesses and other organisations.

India

Feed the Hungry, UK supported the purchase of oxygen compressors in Kachhwa Christian Hospital India required during the Covid-19 pandemic.

Coventry foodbank and Pathfinder

2022 was another challenging year for Coventry Foodbank; the impact of the Coronavirus dissipated, however the cost-of-living squeeze that began in the autumn of 2021 has had a major impact on the foodbank and the number of people seeking food assistance. With 29,975 people fed, 2022 has been our second busiest year since the foodbank started.

This year we have seen more first-time foodbank users than at any time in our history. This has been driven by the price of energy in particular with low income, benefit delays/changes and the wait for Universal Credit payments.

In 2022 there was a significant decline in donations of food items and the foodbank issued 40 tonnes more than it received.

Pathfinder:

Coventry Foodbank launched its "more than food project" called Pathfinder in 2022. The motivation behind it is to offer foodbank users information, advice, signposting and support. With the help of a brand-new signposting app "Step", we are now able to send up to date information directly to a person's mobile, email or print. The evidence we are receiving is a much higher level of engagement results in support services with over 600 people already supported.

Trustees' Annual Report (continued)

We support and encourage our 14 foodbank centres to provide compassionate, practical support to people in crisis to tackle the root causes that lock people into poverty and build people's resilience so they are less likely to need a food bank in the future. We want to evidence that giving people access

to advice services, general support and employment opportunities when they arrive at foodbank, will result in a nett reduction of foodbank users.

Community Pantries

In March 2022, Warwickshire County Council commissioned Feed the Hungry, UK to undertake a proof-of-concept project around community pantries which meet the needs of rural and urban communities. The pantries were intended to help people move beyond immediate food crises in an empowering and community-led way. The Feed the Hungry, UK team had experience setting up static provision, but as part of the proof of concept wanted to also trial a mobile offer in more rural areas where a static provision would be more challenging to provide.



The pantries provide access to food based on a membership fee (£5 per visit). This provides a dignified shopping experience of quality food for people who live in crisis, backed up by a 'wrap-around' family support offer by Citizens Advice and Warwickshire County Council's Family Information Service. The pantries further provide access to other essential items such as toiletries, clothing, and cleaning products.

There are three community pantry sites: Lillington (Leamington Spa), Camp Hill and New Arley in North Warwickshire.

Lillington was chosen as a static site as it is in one of the 10% most deprived areas in England and local residents were struggling with the cost of living. The two mobile pantries in North Warwickshire are in areas of similar deprivation levels.

Since opening, the membership has been steadily increasing with many members returning each week. Referrals out to Citizens Advice are steadily increasing as relationships are built with the members.

The pantries have been receiving referrals from a variety of agencies including children's centres, community centres and local schools. The pantries are also supporting a number of Ukrainian families.

For some members, the very presence of community pantries in the community means they can access affordable subsidised food.

Trustees' Annual Report (continued)

Nour:sh

From the social nature of sharing food, to the formal training opportunities afforded via its training kitchen and education programme, Nour:sh is an exciting new venture established at the Halo Centre in Coventry where people can come together, eat well, learn essential skills for life, and repurpose food that would otherwise go to waste for the benefit of many thousands of people accessing foodbanks and pantries across Coventry and Warwickshire.

Feed the Hungry, UK has created a state-of-the-art commercial training kitchen at its headquarters in Binley Coventry. The kitchen will provide :

1. A training facility to support people into work in the catering and hospitality sectors
2. An opportunity to repurpose near-end-of-life food which would otherwise go to waste
3. An opportunity to provide an outlet for our own grown food (in our garden) and develop similar projects with partner organisations
4. An opportunity to provide local business with a facility to cater to the home delivery market as a "dark kitchen" as a sustainable income generator for Feed the Hungry, UK
5. An opportunity to develop businesses (including community interest company) whose income directly supports the work of the charity
6. A facility for the local community to use to create social cohesion through cooking together programmes.
7. A facility to support corporate engagement at the Halo Centre (packing events and fundraising) providing meals resulting from the above activities.

Looking to the Future

International Aid Programmes

Feed the Hungry, UK continues to support projects around the world. However, its future strategy is to try and move projects away from imported food and financial support towards creating sustainable economies. In Zimbabwe Feed the Hungry, UK is working with Foundations for Farming to develop sustainable community farming



Trustees' Annual Report (continued)

programmes. It is hoped that product grown in the country will be sold in the UK under the Nour:sh brand to return income to growers.

Disaster and Emergency Relief Programmes

Ukraine

The continued support for Ukraine has seen a rise in the number of shipping containers supplied through Bread of Life Ministries

Turkey-Syria Earthquake

Following the earthquake in Turkey in February 2023, Feed the Hungry, UK sent food and emergency resources to Romania, which were then redistributed in affected areas.

Coventry foodbank and Pathfinder

Coventry foodbank has continued to struggle with demand placed on it by the cost-of-living crisis. To match demand and supply restrictions were placed on client's repeat visits to the foodbank. Our Pathfinder signposting service continues to expand and has funding to 2025 and is demonstrating that if the issues that give rise to food poverty are tackled early then long-term food support can be avoided.

Community Pantries

The Community Pantries service expanded in 2023 into South Leicestershire with funding from Cadent Gas. This significant development of the mobile pantry operated by Feed the Hungry, UK provides a template for dealing with rural poverty nationally.

Nour:sh

With the appointment of a catering team the new commercial kitchen at the Halo Centre is already repurposing near-end-of-life food into meals which can be supplied into the Community Pantries, sold to local business and the general public or provided as part of our corporate engagement programmes. We will expand this provision to provide training and may be able to rent facilities to commercial entities looking for a "dark" or "ghost" kitchen.

Nour:sh will also be the brand name of nutritious health bars sourced from food grown in Zimbabwe as part of the Foundations for Farming partnership.

Trustees' Annual Report (continued)

Food Packing Events

Previously known as 'Hand To Hand', NOUR:SH food packing events are an engagement tool for churches, businesses, schools and community groups, providing an experience in which people can actively do something to help alleviate hunger. By packing rice-based meals or emergency food parcels Feed the Hungry, UK receives an end product that can be used in our International Humanitarian Aid projects. These events are cost-neutral as they are paid for by the client taking part.



Alive 2023



On 15th and 16th June 2023 Coventry Diocesan Board of Education in partnership with Feed the Hungry, UK held the Alive Praise Party and enormous picnic for 9000 Key Stage 2 children from Church of England schools in the local diocese. Feed the Hungry, UK was able to engage the children with their "World Changers" programme through videos and lesson plans. This connects UK children with children of a similar age in areas of the world that Feed the Hungry, UK is working in.

Our Values

All of our staff and volunteers subscribe to our values, which are expressed as:

- Affirming: We positively encourage everyone to be the best they can be in all circumstances.
- Joyful: We express our exuberance for doing life together through our words and actions.
- Compassionate: We empathise with those who are suffering and work for a better outcome.
- Relational: We build relationships together based on trust love and accountability
- Significant: We develop people to recognise, realise and release their full potential

As a Christian charity we are committed to supporting the physical, emotional and spiritual needs of people in crisis. Our values are based on our Christian heritage and we desire to be an organisation that acts in ways that reflects those values

Trustees' Annual Report (continued)

Governance

Organisational structure

There is a requirement for a minimum of three Trustees, and there is no maximum. There is no requirement for rotation of the Trustees. The Trustees meet quarterly and annually at the AGM. Due to the international mix, locations and occupations we run a mixed format of conference calls in addition to the face-to-face meetings.

The charity pays for administration work in order to be able to raise funds, the Trustees oversee this work.

Induction and training of new trustees

Newly appointed Trustees are provided with a copy of the governing document and the latest set of published accounts. Questions regarding the charity's activities, assets or funding can be asked at any time or at the next Trustees meeting.

Key management remuneration

The pay of staff is reviewed annually and normally increased in accordance with average earnings and the level of responsibility required. In view of the charitable nature of the charity the Trustees remuneration benchmark is determined through comparative research into similar local salaries with the living wage as the minimum hourly rate.

During the year the senior management team received remuneration of £81,063 (2021: £74,648)

Related parties

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between trustees or senior manager of the charity and any contractual relationship with a related party must be disclosed to the full board of Trustees.

Risk management

The Trustees have assessed the major risks to which the charity is exposed, in particular, those relating to operations and finances of the charity. They are satisfied that systems are in place to mitigate exposure to the major risks.

The Trustees have a risk management strategy which comprises:

1. An annual review of the principal risks and uncertainties the charity faces.
2. The establishment of policies, system and procedures to mitigate the risks identified in the annual review and

Trustees' Annual Report (continued)

3. The implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

This work has identified that financial stability is still the major risk for Feed the Hungry, UK. The charity continues to look for ways to expand its individual donor base, and increase donations through legacies. Large contracts with local authorities and the development of strong corporate relationships have also provided a level of financial stability sufficient to significantly grow the infrastructure of the organisation which has enabled a major expansion of operations over the last 2 years. A dedicated fundraising team has been recruited to support the efforts of the charity to provide long term sustainable income.

Safeguarding

Feed the Hungry, UK recognises the importance of safeguarding in its work with children, young people, and vulnerable adults. We follow the requirements of UK legislation in relation to vulnerable adults, children and young people, and the best practice standards advice of ThirtyOne Eight, an established charity committed to assisting churches and Christian organisations with safeguarding, with whom we have taken membership. All staff are all required to take safeguarding training on a regular basis.

Fundraising

Feed the Hungry, UK relies solely on employed staff to raise funds. They adhere to strict guidelines, to ensure that the donor experience is a clear, fair, enjoyable and unobtrusive experience. Every possible measure is taken to ensure that personal data is stored correctly to comply with current legislation and, in so doing, has signed up to receive suppression under the Fundraising Preference Service.

Public benefit

In shaping our objectives for the year and planning our activities the Trustees have considered the Charity Commission guidance on public benefit including the guidance "Public Benefit: Running a Charity (PB2)". The Charity relies on donations, both financial and Gifts in Kind, to cover its operating costs and to provide the food and other goods to the end beneficiaries. The public benefit is to the people who live in areas where hunger occurs due to famine, conflict, natural disasters or poverty, be that in the UK, Europe, Africa or other areas of the world.

Financial review

Income from donations of £1,731,421 are broadly consistent with 2021 (£1,768,542). Overall income increased to £2,455,394 (2021 : £2,273,746) and the surplus for the year was £186,325 (2021: £319,536).

Internationally, Gifts in Kind consists of packed meals, clothing, medical and school supplies which are then shipped to our various project sites for distribution to those in need. In the UK Gifts in Kind consists of food donations to Coventry foodbank.

Trustees' Annual Report (continued)

Reserves policy

It is the aim of the Trustees to hold in general reserves sufficient cash to equate to one months' running costs plus an additional month of salary costs.

At the yearend, free reserves, being unrestricted funds of £315,016 (2021 :£348,950) less fixed assets of £54,717 (2021 : £40,976) totalled £260,299 (2021:£307,974)

Statement of Trustee's Responsibilities

The trustees (who are also the directors of Feed The Hungry, UK for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

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 those financial statements, the trustees are required to

1. select suitable accounting policies and then apply them consistently;
2. observe the methods and principles in the Charity SORP;
3. make judgements and estimates that are reasonable and prudent;
4. prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

1. There is no relevant audit information of which the charitable company's auditors are unaware
2. The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Trustees' Annual Report (continued)

Auditors

The auditors, Sachdevs & Co. will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 26/9/23 and signed on the board's behalf by


.....
Nigel Roberts, Trustee

Report of the Independent Auditors to the Trustees of Feed the Hungry, UK for the Year Ended 31st December 2022

Opinion

We have audited the financial statements of Feed the Hungry, UK (the 'charitable company') for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31st December 2022, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended:
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice: and
- Have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Report of the Independent Auditors to the Trustees of Feed the Hungry, UK for the Year Ended 31st December 2022

Other information

The other information comprises the information included in the Report of the Directors/Trustees, other than the financial statements and our Auditors report thereon. The trustees are responsible for the other information contained within the Report of the Directors/Trustees. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

The information given in the financial statements is inconsistent in any material respect with the Report of the Directors/Trustees: or

- The charitable company has not kept adequate accounting records; or
- The financial statements are not in agreement with the accounting records and returns; or
- We have not received all the information and explanations we require for our audit

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities statement set out on page 15, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Report of the Independent Auditors to the Trustees of Feed the Hungry, UK for the Year Ended 31st December 2022

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

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

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

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

The audit process includes an assessment of the entity's risk environment, through enquiry of and discussion with management and those charged with governance, including an assessment of any key laws and regulations with which the charitable company must comply in the ordinary course of its operations.

Additionally, the overall risks of irregular transactions occurring are assessed following our observations and confirmation of the design and implementation of management's controls. Whilst we are mindful of these risks, our audit focus is geared towards the risk of material misstatement in the financial statements as a whole.

As such, our procedures cannot guarantee that all transactions have been fully compliant with all relevant laws and regulations, including those regulations relating to fraud, as our procedures are not designed to detect all instances of non-compliance. By definition, the risk of our detection of non-compliance is greater where compliance with a law or regulation is removed from the events and transactions reflected in the financial statements. The risk is also greater regarding irregularities due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

Report of the Independent Auditors to the Trustees of Feed the Hungry, UK for the Year Ended 31st December 2022

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

Use of our report

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

Rakesh Sachdev

Dr R Sachdev BSc MSc PhD FCCA ACA
Senior Statutory Auditor
Sachdev & Co
5 Albany Road
Earlsdon
Coventry
CV5 6JQ

Date: *26 September 2023*

Sachdev & Co is eligible to act as an auditor in terms of section 1212 in terms of the Companies Act 2006

Statement of Financial Activities

(Incorporating an income and expenditure account)

For the year ending 31st December 2022

	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Income from:					
Donations and Legacies	3	1,586,382	145,039	1,731,421	1,768,542
Charitable Activities	4	72,522	648,450	720,972	504,494
Income from investments	5	289	164	453	287
Other income	6	1,907	641	2,548	423
Total income		1,661,100	794,294	2,455,394	2,273,746
Expenditure					
Raising Funds	7	34,505	3,335	37,840	13,565
Charitable Activities					
Direct costs of charitable activities	8	980,175	501,073	1,481,248	1,408,402
Support costs for charitable activities	9	158,153	199,528	357,681	185,111
Other	10	333,862	58,438	392,300	347,132
Total expenditure		1,506,696	762,373	2,269,069	1,954,210
Excess of income over expenditure		154,404	31,921	186,325	319,536
Transfer between funds	21	(188,339)	188,339	-	-
Net movement in funds		(33,934)	220,259	186,325	319,536
Total fund brought forward	21	348,950	107,735	456,685	137,149
Total funds carried forward	21	315,016	327,994	643,010	456,685

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

Balance Sheet

As at 31st December 2022

	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Fixed Assets	16	54,717	-	54,717	40,976
Current Assets					
Cash at bank and in hand		77,127	327,994	405,121	317,953
Stocks	17	192,583	-	192,583	153,215
Debtors	18	73,830	-	73,830	48,040
Total Current Assets		343,540	327,994	671,534	519,208
Current Liabilities falling due <1 year	19	(83,241)	-	(83,241)	(103,499)
Net Current Assets		260,299	327,994	588,293	415,709
Net Assets		315,016	327,994	643,010	456,685
Funds					
Unrestricted Funds	21	315,016	-	315,016	348,950
Restricted Funds	21	-	327,994	327,994	107,735
Total Funds		315,016	327,994	643,010	456,685

For the year ending 31 December 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies but as this company is a charity, it is subject to audit under Charity Act 2011.

Directors responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Acts with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved and authorised for issue by the board on 26/9/..... 2023

Nigel Roberts, Trustee

Cash Flow Statement

For the year ending 31st December 2022

	Note	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	1	117,674	280,833
Net cash provided by operations	1	117,674	280,833
Cash flows from investing activities			
Purchase of tangible fixed assets		(31,688)	(72,278)
Sale of tangible fixed assets		3,500	3,123
Interest received		453	287
Net cash used in investing activities		<u>(27,736)</u>	<u>(68,868)</u>
Change in cash and cash equivalents in the reporting period		89,939	211,965
Cash and cash equivalents at the start of the reporting period	2	<u>317,953</u>	<u>105,988</u>
Cash and cash equivalents at the end of the reporting period	2	<u>407,892</u>	<u>317,953</u>

1 Reconciliation of Net Income to Net Cash Flow from Operating Activities

	2022 £	2021 £
Net income for the reporting period (SOFA)	189,096	319,536
Adjustments for :		
Depreciation Charges	14,447	41,365
Loss/(profit) on disposal of fixed assets	-	1,171
Interest received	(453)	(287)
(Increase)/ Decrease in stocks	(39,368)	(137,448)
(Increase)/ Decrease in debtors	(25,790)	(36,553)
Increase/ (Decrease) in creditors	(20,258)	93,049
Net cash provided by operations	<u>117,674</u>	<u>280,833</u>

2 Analysis of Change in Net Funds

	01-Jan-22 £	Cash Flow £	31-Dec-22 £
Cash at Bank	<u>317,953</u>	<u>89,939</u>	<u>407,892</u>

Notes to the Financial Statements

for the Year Ended 31 December 2022

1: Statutory Information

Feed the Hungry UK is an incorporated charity, limited by guarantee, registered in England and Wales. The company's registered number and registered office address can be found on Page 3.

2: Accounting Policies

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Income

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

Gifts in kind donated for resale are included at fair value, being the expected proceeds from sale less the expected costs of sale. Where estimating the fair value is practicable upon receipt it is recognised in stock and 'Income from other trading activities'. Upon sale, the value of the stock is charged against 'Income from other trading activities' and the proceeds are recognised as 'Income from other trading activities'. Where it is impracticable to fair value the items due to the volume of low value items they are not recognised in the financial statements until they are sold. This income is recognised within 'Income from other trading activities'.

The charity receives donations of food and clothing which are then distributed as part of a relief program. Donated goods are valued at their fair value to the charity.

Where practicable, gifts in kind donated for distribution to the beneficiaries of the charity are included in stock and donations in the financial statements upon receipt. If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh any benefits, then the fair value is recognised as a component of donations when it is distributed and an equivalent amount recognised as charitable expenditure.

Notes to the Financial Statements - continued

for the Year Ended 31 December 2022

2: Accounting Policies - continued

Government Grants

Government grants receivable in relation to the job retention scheme are recognised as income over the periods necessary to match them against the related costs which they are intended to compensate, on a systematic basis. Other Government grants received are recognised at the point of receipt. Government grants are shown separately.

Expenditure

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

Grants offered subject to conditions which have not been met at the year-end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

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

Fixtures and fittings - 25% on cost

Motor vehicles - 25% on cost

Plant and machinery - 25% on cost

Leasehold Improvements. – 25% on cost

Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing stock to its present location and condition. Cost is calculated using the first-in, first-out formula.

Taxation

The charity is exempt from corporation tax on its charitable activities. Expenses are inclusive of VAT where applicable.

Notes to the Financial Statements - continued

for the Year Ended 31 December 2022

2: Accounting Policies - continued

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Cash and cash equivalents

Cash and cash equivalents comprise cash in hand and cash on deposit.

Notes to the Financial Statements - continued

for the Year Ended 31 December 2022

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
3 Donations and Legacies				
Donations	529,790	136,526	666,315	493,739
Legacies	22,500	-	22,500	40,943
Goods donated	981,609	-	981,609	1,177,123
Tax recovered on giving	52,484	8,513	60,997	56,737
	1,586,382	145,039	1,731,421	1,768,542
	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
4 Income from Charitable Activities				
Grants : Provision of Aid	33,341	190,799	224,139	333,233
Government Grants : Provision of Aid	24,268	311,021	335,289	171,261
Events Income	250	116,672	116,922	-
Community Pantry Membership Fee	795	29,958	30,753	-
Hire of Facilities	13,869	-	13,869	-
	72,522	648,450	720,972	504,494
	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
5 Income from Investments				
Bank Interest	289	164	453	287
	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
6 Other Income				
Gain on sale of tangible fixed assets	-	500	500	423
Other Income	1,907	141	2,048	
	1,907	641	2,548	423

Notes to the Financial Statements – continued

for the Year Ended 31 December 2022

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
7 Raising Funds				
Fundraising publicity	11,049	1,747	12,796	9,629
Postage and stationery	10,632	1,213	11,844	3,560
PR Agency	12,825	375	13,200	-
Sundries	-	-	-	376
	34,505	3,335	37,840	13,565

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
8 Direct Costs of Charitable Activities				
Gifts in kind distributed	939,337	-	939,337	1,148,907
Food and other items purchased	19,208	157,434	176,642	-
Freight Costs	3,141	91,947	95,089	66,476
Events Costs	1,319	20,702	22,022	-
Warehouse costs	16,189	39,408	55,597	53,396
Grants made (Provision of Aid)	981	191,581	192,562	139,623
	980,175	501,073	1,481,248	1,408,402

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
9 Support Costs				
Salary Costs	121,694	151,455	273,149	154,428
Volunteer costs	1,471	607	2,078	175
Utilities	20,912	1,866	22,778	20,888
Travel and subsistence	5,119	17,023	22,141	1,562
Freight	-	-	-	8,058
Small Plant and Equipment < £500	4,088	27,711	31,799	-
Staff Clothing	2,095	110	2,204	-
Staff Training	2,774	757	3,531	-
	158,153	199,528	357,681	185,111

Notes to the Financial Statements – continued

for the Year Ended 31 December 2022

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2022	2022	2022	2021
	£	£	£	£
10 Other Costs				
Salaries : Administration	117,064	-	117,064	75,091
Bank and Card Charges	5,776	932	6,708	2,342
Software and IT	12,677	1,656	14,333	24,017
Rates	6,080	-	6,080	13,489
Insurance	4,339	-	4,339	10,473
Telephone	5,692	518	6,211	6,556
Postage and stationery	2,244	231	2,476	3,937
Sundries	4,217	806	5,023	234
Depreciation of tangible fixed assets	12,278	5,669	17,947	41,365
Loss on sale of fixed assets	-	-	-	1,594
Motor expenses	20,319	6,016	26,335	18,552
Entertaining	1,084	898	1,982	2,605
Rent	64,800	-	64,800	66,400
Cleaning	2,273	-	2,273	5,363
Repairs and Renewals	1,586	-	1,586	4,145
Equipment expenses	2,548	13,999	16,547	7,086
Health and Safety	-	-	-	590
Subscriptions	1,383	-	1,383	9,154
Consultancy	62,309	27,694	90,003	37,600
Legal and Professional	1,445	-	1,445	10,544
Auditors' Remuneration	5,000	-	5,000	3,900
Accountancy	747	17	764	2,095
	333,862	58,438	392,300	347,132

	2022	2021
	£	£
11 Net Income / (Expenditure)		
Auditors Remuneration	5,000	3,900
Depreciation - owned assets	17,947	41,365
(Deficit)/ surplus on disposal of fixed assets	500	1,171

Notes to the Financial Statements – continued

for the Year Ended 31 December 2022

	2022	2021
	£	£
12 Staff Costs		
Salary	357,480	212,211
Employers NI	23,059	13,422
Employers Pension	6,358	3,886
Other staff costs	3,315	-
Total Staff Costs	390,213	229,519

The average monthly number of employees during the year were :

	2022	2021
Management and Administration	20	12

No employees received emoluments in excess of £60,000

13 Trustees' Remuneration and Benefits

No trustee received any remuneration or benefit from the charity. No trustee was reimbursed expenses from the charity.

14 Auditors Remuneration

The total amount paid to the auditor for the audit services was £5,000 (2021: £3,900). Other fees paid to the auditor were £nil (2021: £2,095) for other accountancy services.

15 Related Party Disclosures

The following transactions occurred during the year with LeSea Global, a charity in which Mr S Radelich is a trustee. A total of £19,868.42 (2021: £Nil) was received in donations from LeSea Global.

Donations of £1,000 (2021: £3,000) were received from trustees without conditions during the year. All transactions were carried out at arms -length and in the normal course of business.

Notes to the Financial Statements – continued

for the Year Ended 31 December 2022

16 Tangible Fixed Assets	Leasehold Improvements £	Motor Vehicles £	Fixtures and Fittings £	Plant and Machinery £	Total £
Cost					
As at 1st January 2022	-	38,560	13,695	39,639	91,894
Additions	8,000	22,215	1,473	-	31,688
Disposals	-	(3,500)	-	-	(3,500)
As at 31st December 2022	8,000	57,275	15,168	39,639	120,082
Depreciation					
As at 1st January 2022	-	30,571	9,852	10,495	50,918
Charge for the year	1,000	6,290	2,944	7,713	17,947
Disposals	-	(3,500)	-	-	(3,500)
As at 31st December 2022	1,000	33,361	12,796	18,208	65,365
Net Book Value					
As at 1st January 2022	-	7,989	3,843	29,144	40,976
As at 31st December 2022	7,000	23,914	2,372	21,431	54,717

Notes to the Financial Statements – continued

for the Year Ended 31 December 2022

	2022	2021
	£	£
17 Stocks		
Stocks	<u>192,583</u>	<u>153,215</u>
	2022	2021
	£	£
18 Debtors		
Amounts falling due within one year:		
Trade debtors	12,737	551
Other debtors	1,000	9,645
Prepayments and accrued income	<u>60,093</u>	<u>37,844</u>
	<u>73,830</u>	<u>48,040</u>
	2022	2021
	£	£
19 Creditors		
Amounts falling due within one year:		
Trade creditors	57,157	51,761
Social security and other taxes	7,469	4,034
Other Creditors	4,172	13,540
Accruals and deferred income	<u>14,443</u>	<u>34,164</u>
	<u>83,240</u>	<u>103,499</u>
	2022	2021
	£	£
20 Operating Lease Commitments		
Due within one year	63,000	48,000
Due between one and five years	<u>186,000</u>	<u>174,000</u>
	<u>249,000</u>	<u>222,000</u>

Notes to the Financial Statements – continued

for the Year Ended 31 December 2022

21 Movement of Funds	Balance as at 01/01/2022	Income	Expenditure	Transfers	Balance as at 31/12/2022
	£	£	£	£	£
Restricted Funds					
Afghanistan	105	-	-	(105)	-
Alive Festival	-	1,050	-	-	1,050
Bolivia	-	-	(11,516)	11,516	-
Burkina Faso	-	2,051	(11,664)	9,753	140
Burundi	-	600	-	(600)	-
Capital Grants	18,288	15,000	(3,913)	-	29,375
Coventry Food Network	-	60,000	(20,000)	-	40,000
Coventry foodbank	-	54,766	(24,283)	-	30,483
Disaster Relief	-	300	-	(300)	-
Every Child Every Day	-	17,643	(23,983)	6,341	-
Halo Centre Development	37,342	14,500	(42,340)	-	9,502
Hand to Hand	-	24,611	(28,509)	3,897	-
Healthy Activities and Food	1,506	(1,217)	(2,322)	2,033	-
Hinckley Grants	-	20,278	(4,581)	(844)	14,853
India	-	25	(5,728)	5,703	-
Kenya	-	128	(3,087)	2,962	2
Kenya Kibera	1,182	3,900	(3,963)	-	1,119
Lebanon	-	1,919	(11,778)	9,859	-
Myanmar	-	177	-	(177)	-
Nepal	-	430	(7,631)	7,206	5
Online gift catalogue	109	74	-	(175)	8
UK Pantries	-	311,397	(195,374)	(14,853)	101,170
Pakistan	-	-	(5,152)	5,152	-
Pathfinder	49,203	73,065	(60,948)	-	61,320
Portugal	-	-	(166)	166	-
Rise Against Hunger	-	94,213	(84,734)	-	9,478
Romania	-	5,861	(13,948)	10,673	2,586
Uganda	-	113	(63,799)	63,686	-
Ukraine	-	84,723	(56,903)	(1,502)	26,319
Zambia	-	120	(36,461)	36,341	-
Zimbabwe	-	8,568	(39,591)	31,606	583
Total Restricted Funds	107,735	794,294	(762,373)	188,339	327,994
Unrestricted Funds	348,950	1,661,100	(1,506,696)	(188,339)	315,016
Total Funds	456,685	2,455,394	(2,269,069)	-	643,010

Notes to the Financial Statements – continued

for the Year Ended 31 December 2022

21: Movement of Funds (continued)

Afghanistan : Funds received from donors who specified Afghanistan with their donation. As we have no current projects in the country, these have been moved to disaster relief funds and the fund has been archived.

Alive Festival: A joint event with Coventry Diocese which will be happening in June 2023.

Bolivia: Funds to support Mission Bolivia's outreach programmes.

Burkina Faso: Funds received to cover the costs of freight containers and import duties.

Burundi: Funds used for the Every Child Every Day programme.

Capital Grants: Grants given for specific capital purchases such as a new van for Coventry Foodbank.
Coventry Food Network:

Coventry Food Bank: Support of provision of food and resources for 13 foodbank centres as well as the support of Coventry foodbank warehouse provision to resource the food banks.

Coventry Food Network: Holding funds for Coventry Food Network.

Disaster Relief: Transferred to Ukraine.

ECED: Every Child Every Day : Support of daily Feeding Programmes and Emergency Disaster Relief in various countries around the world.

Halo Centre Development Fund : Grants, donations and legacies received to develop the facilities at the Halo Centre.

Hand to Hand: Funds received and spent for food packing events.

Healthy Activities and Food: Local Government Grant Funding received to supply food and activity packs as part of the Healthy Activities and Food programme during school holidays.

Hinckley Grants: Grants received to support emergency relief in the Hinckley area.

Notes to the Financial Statements – continued

for the Year Ended 31 December 2022

21: Movement of Funds (continued)

India: Christ Compassion Care Ministry in support of poverty-stricken villages in the Rangampeta district of India.

Kenya / Kenya Kibera: Support of Soweto Academy School in Kibera, to provide funds and resources for empowering and educating children and youth in the Kibera Slums.

Lebanon: Support of Life Centre in Beirut in providing food and clothing and hygiene resources further to the Beirut Blast.

Myanmar : Support of Living Word Ministries who provide assistance to Karen refugees.

Nepal: Support of Mission for Tribes and Nations in the feeding program of 350 children in schools for Dhalit Children through local farming programs and the provision of fresh water in Dhalit Villages.

Online Gift Catalogue :Funds received for the online purchase of gifts from the Feed the Hungry Gift Catalogue. The catalogue is no longer active in 2022, funds have been transferred to Bolivia.

UK Pantries: Funds to set up and operate pantries in Leamington and South Warwickshire.

Pakistan: Support of a feeding program for street kids in partnership with Adeel Safder Masih in Karachi.

Pathfinder : Grants awarded from Trussell Trust to fund the next iteration of Coventry Foodbank.

Rise Against Hunger: Partnership with Rise against Hunger Italia to provide meal packing events in the UK & Ireland.

Romania: Support of Bread of Life Foundation in a feeding program for 3,000 children throughout Romania. Provision of new playground equipment.

Uganda: Support of Bright Futures Foundation in building and resourcing an orphanage and community feeding program for 500 children as well as building an orphanage for 75 children.

Ukraine: Support of refugees affected by the 2022 war in Ukraine. Provision of food, clothing and other essential items.

Notes to the Financial Statements – continued

for the Year Ended 31 December 2022

21: Movement of Funds (continued)

Zambia: Supporting Lukkomano Charity Organization in providing finances to build a school for 300 street kids, resourcing a sustainable farming program and providing food support for the school and finances for teachers' salaries.

Zimbabwe: Support of Joseph Foundation in Harare in providing a feeding program for 15,771 Children in Harare.

22: Transfers between funds

A transfer of £188,340 (2021: £102,350) was made from unrestricted funds for completed projects to restricted funds. The charity has chosen to spend in excess of donations received.

Notes to the Financial Statements – continued

23: Statement of Financial Activities

(Incorporating an income and expenditure account)

For the year ending 31st December 2021

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Income from:				
Donations and Legacies	1,662,614	105,928	1,768,542	865,452
Charitable Activities				
Provision of Aid	205,973	298,521	504,494	95,721
Income from investments	287	-	287	160
Other income	-	423	423	13,593
Total income	1,868,874	404,872	2,273,746	974,926
Expenditure				
Raising Funds	13,565	-	13,565	55,242
Charitable Activities				
Provision of Aid	1,061,189	347,213	1,408,402	626,349
Support costs for charitable activities	179,025	6,086	185,111	81,438
Other	286,516	60,616	347,132	130,254
Total expenditure	1,540,295	413,915	1,954,210	893,283
Excess of income over expenditure	328,579	(9,043)	319,536	81,643
Transfer between funds	(102,350)	102,350	-	-
Net movement in funds	226,229	93,307	319,536	81,643
Total fund brought forward	122,721	14,428	137,149	55,506
Total funds carried forward	348,950	107,735	456,685	137,149

Our ref: F036/RS/DA

25 September 2023

The Halo Centre
5 Progress Way
Binley
Coventry
CV3 2NT

Dear Sirs

REPORT TO MANAGEMENT

We have recently completed our audit of Feed The Hungry, UK for the year ended 31 December 2022.

We have tested and evaluated various aspects of your accounting systems, records, and internal control procedures and the following matters should be brought to the attention of the Trustees arising from the audit.

There were no uncorrected misstatements noted from our audit work undertaken.

Financial and other policy documents:

During our audit we noted that the charity is progressing with preparing a standing financial policy document and that provided to us during our audit is a draft yet to be finalised and approved by the Trustees. In addition, some expected policy documents that a charity is required to prepare, and review/update regularly are either yet to be finalised and approved by Trustees or not held by the charity.

We recommend that it is good practice for Trustees to ensure that even where policies are informally adhered to, they are formally documented, finalised as approved by Trustees, reviewed, and updated regularly to be up to date with any related legislation or good practice guidance by the charities commission.

Payroll cost:

During our audit we note that payment was made to Moat House Community Trust and other payments to Mr Tim Rees with description Coventry Food Network as part of employment costs or related recharges. We were able to see invoice from Moat House Community Trust to cover the 3 months from July 2022 to September 2022 but the posting for October 2022 to December 2022 could not be verified to a supporting invoice. We acknowledge that from time to time, the charity may require personnel services that are sought externally. There is also a fine line in employment legislation and the charity must ensure that in all such arrangements, you are fully compliant with legislation.

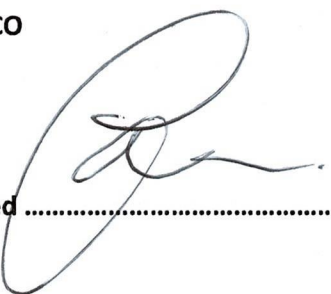
We recommend that Trustees and management ensures any such arrangements are properly done within the fore mentioned legislation. We make this recommendation more as a duty of care and from a cautious standpoint being a charity and are not by this suggesting any inappropriate practice, rather so that the charity is seen to be squeaky clean when it comes to compliance with legislation and not be opened to any undue attention if the right processes are not followed or misinterpreted.

We should be grateful if you would acknowledge receipt of this letter in writing and if you wish to discuss it any further, please do not hesitate to contact us.

Finally, we would like to express our thanks to all members of the charity's staff who assisted us in carrying out our work.

Yours faithfully

SACHDEV & CO


Acknowledged