

THE LUNCHBOWL NETWORK LIMITED

England & Wales · Charity number 1114981

Details

Status	Registered
Legal form	Charitable company
Company number	05708351
Registered	2006-06-29
Register	View on the Charity Commission register

Contact

Address	1 Glebe Way Chesham Bois Amersham Buckinghamshire HP6 5ND
Phone	07767253434
Email	stuart.m@acuityprofessional.com
Website	www.lunchbowl.org

Activities

Objects: 1. THE RELIEF OF POVERTY, SICKNESS AND DISTRESS AMONG YOUNG PEOPLE INCLUDING BUT NOT EXCLUSIVELY IN THE KIBERA AREA OF KENYA AND2. TO ADVANCE THE EDUCATION OF CHILDREN IN THE UNITED KINGDOM ABOUT THE LIVES AND CUSTOMS OF PEOPLE LIVING IN AFRICA AND INDIA

Activities: To partner with UK schools to raise awareness and funding for a dinner programme for orphaned and vulnerable children in the Kibera slum Nairobi.To create a school sponsorship programme for orphaned and vulnerable children from the Kibera.

Classification

- **How:** Makes Grants To Organisations
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief
- **Who:** Children/young People

Geography

- **Area of benefit:** NATIONAL AND OVERSEAS
- Kenya

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£249,414	£213,700	-	-
2024-08-31	£152,827	£154,541	-	-
2023-08-31	£185,181	£194,369	-	-
2022-08-31	£240,851	£255,931	-	-
2021-08-31	£214,504	£235,289	-	-

Trustees

Name	Role	Appointed
MRS S MCGREEVY	Chair	
HannahFaith Mc Greevy		2020-08-18
Jessica Joy Bridgland		2020-08-18
Stuart McGreevy		2011-03-17
WENDY CLOW		2012-01-26

THE LUNCHBOWL NETWORK LIMITED

England & Wales - Charity number 1114981

Accounts

REGISTERED COMPANY NUMBER: 05708351 (England and Wales)
REGISTERED CHARITY NUMBER: 1114981

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025
FOR
THE LUNCHBOWL NETWORK LIMITED
(LIMITED BY GUARANTEE)**

**THE LUNCHBOWL NETWORK LIMITED
(LIMITED BY GUARANTEE)**

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FOR THE YEAR ENDED 31 AUGUST 2025**

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**TRUSTEES REPORT
SEPTEMBER 2024 - AUGUST 2025**

This financial year, the charity raised £249,414 an increase of £96,587 from the previous year's total of £152,827.



The charity extends its heartfelt gratitude for the generosity and kindness demonstrated by numerous individual donors, churches, schools, and trusts. The consistent and dedicated contributions from our supporters serve as a vital source of daily sustenance and hope. On behalf of the children and their families, we sincerely thank everyone for generously supporting children who are in great need.

Mission and Objectives

The Lunchbowl Network is committed to identifying and assisting children facing extreme hardship within Kibera and Kwarangare, two informal settlements in Nairobi. Kibera is recognised as the largest informal settlement in Sub-Saharan Africa, with an estimated population of 1 to 1.5 million individuals residing in a densely populated and challenging environment.



In response to these significant challenges, the charity implements a range of initiatives, including the provision of nutritious meals and high-quality, stimulating education within a safe learning environment.

Our educational programmes strive to address the emotional, social, and spiritual needs of the children while delivering the Kenyan syllabus in an engaging and innovative manner.

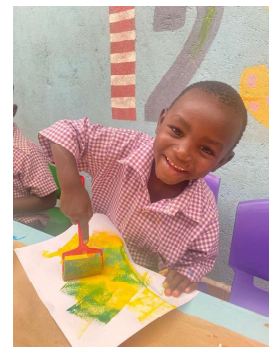
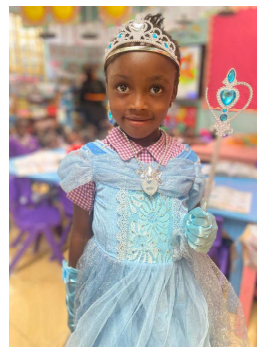
We consider the intentional development of children’s character from a tender age as being a vital part of their human flourishing and learning for life. The charity targets the early years learning experiences recognising that these lay the groundwork for essential skills such as socio-emotional development and resilience. The early years are a window of unprecedented opportunity of “rapid brain development, experiences during this period shape the brains architecture, impacting future learning, behaviour and health.” UNICEF

Educational Opportunities

Our objective is to mitigate the disadvantages these children face from an early age, thereby providing them with opportunities to compete for secondary school placements. We focus on developing literate and numerate individuals who can aspire to attend secondary school and potentially pursue higher education or vocational training. We view schools as foundational platforms that offer pathways out of extreme poverty.

Our children are aged between 2 to 11 years, all of whom have encountered significant hardships, including the loss of one or both parents, serious parental illness, or special educational needs. Prior to their admission to our schools, many children subsisted on a small bowl of porridge or less each day.

Educational Impact

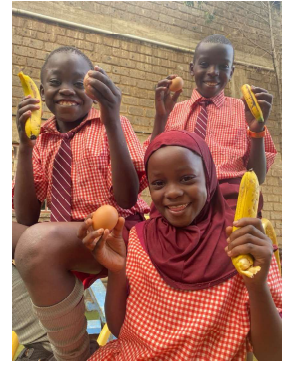


We provide a creative and high-quality education daily to highly vulnerable children. Our Kindergarten, located approximately 100 meters from Kibera, incorporates a Special Educational Needs facility and a unit for deaf children.

New children are admitted in January at the commencement of the academic year and receive two sets of uniforms, school shoes, and underwear. Children arrive at 7:30 a.m. for porridge, enjoy a fruit snack at 10:30 a.m., and are served a hot lunch at noon, which may include lentils and chapati, beans and rice, or spinach and ugali.

In January 2025, due to a sudden decrease in funding from our primary donor, the charity was compelled to close the primary school. In April 2025, all displaced children were offered supported places at Langata Barracks, a local, partially government-supported primary and secondary school. This transition provides a consistent education aligned with the Ministry of Education, ensuring continuity from primary to secondary education. Langata Barracks is recognised for its superior educational standards and cleanliness compared to local Kibera schools.

A Homework Hub, staffed by four members of the teaching team, operates every evening and every Saturday morning, providing a safe and conducive learning environment.



This initiative has significantly improved the academic performance of children who would otherwise face challenges completing homework in difficult conditions.



Fourteen children have attended St. Hannah's Primary School, they had achieved high scores in the Grade 6 National exams. This year, the students admitted to St. Hannah's have demonstrated exemplary academic performance and attitude, with some selected for the football team, including one child chosen as team captain.

Staffing and Community Impact

The charity employs 23 Kenyan staff members, including 9 teachers, 9 learning support assistants, 3 support staff, 1 accountant, and 1 physiotherapist, including specialists in special educational needs and hearing impairment.

Most support staff members are mothers from the Kibera community, many of whom receive school placements for their children. This employment empowers them with dignity, security, and greater control over their lives, allowing them to connect with other mothers facing similar challenges, particularly those with children requiring special educational needs support, thereby alleviating their social isolation.



During Christmas, the children enjoyed a festive party featuring acrobats and fire eaters.

Every Thursday, Artists for Africa, an American-funded charity, conducts afternoon sessions with each class in the primary school, exposing children to ballet, African contemporary dance, drama, and music. The children have also competed against local schools, securing first prize in an African contemporary dance competition.

Integrated Provision for Children with Special Educational Needs



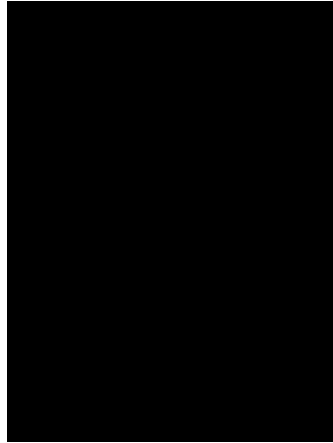
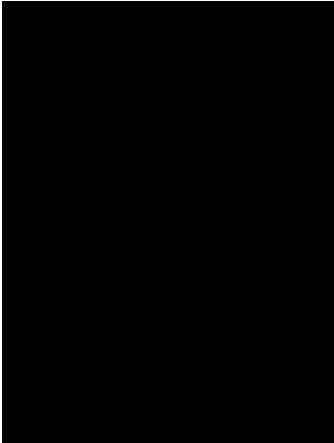
The quality of education and integrated learning provided to children with hearing impairments and special educational needs is unique in Kenya, offering a level of quality and inclusion that is unparalleled. Historically, children with special educational needs from Kibera have faced isolation without any or little educational or social provisions. To facilitate their access to education, a small van was hired to transport children whose mothers struggled to carry them to school.

This year, the Zawadi Special Needs Class accommodated 9 children, who integrate weekly with younger kindergarten students.

These children also participate in swimming sessions at a local pool, accompanied by their mothers, teaching team, and a physiotherapist. Additionally, a small group attends Riding for the Disabled weekly to enhance their core strength and mobility.

Daily, children receive access to one-on-one physiotherapy.

Integrated Provision for Hearing Impaired Children



This year, the unit for hearing-impaired children educated 11 children. Most have been fitted with post-aural hearing aids and assessed for the degree and type of hearing loss. The costs for these hearing aids were covered by individual donors. Prior to joining the unit, none of the children had received formal assessments. Monthly audiology clinics are held to ensure the functionality of their hearing aids.

In total, 374 children aged between two and eleven years have received quality education this year, distributed as follows:

- **220 Kindergarten children**
- **134 Primary children**
- **11 Hearing Impaired - Profoundly Deaf children**
- **9 Children with Special Educational Needs**

Nutritional Impact



Saturday Dinner Programme

This programme remains crucial for the most vulnerable children. Since 2006, our local team has been serving hot meals to up to 450 children under the age of 10 every Saturday, addressing urgent needs related to hunger and malnutrition.

According to the Kenya National Bureau of Statistics, the 2022 Kenya Demographic and Health Survey indicates that many children under five are stunted or too short for their age, which is a sign of chronic undernutrition. Furthermore, many children under five are wasted (too thin for their height), indicating acute undernutrition.

Provision of Hot Meals in schools and at Saturday Dinner Programme

- **Hot meals provided per year: 131,090**

Collaboration and Partnerships

The Lunchbowl Network Ltd UK collaborates closely with The Lunchbowl Network Kenya Ltd, a registered charitable entity in Kenya.

Financial Contributions Received

The financial contributions have been achieved through various channels:

UK Volunteer Team

Our dedicated team in the UK invests time and energy to enhance the profile and funding of The Lunchbowl Network.

UK Schools

Six schools supported the charity this year, with donations ranging from £117 to £676.

Special Thanks to the Following Schools:



- All Saints C of E Playgroup
- Dolphin School Wandsworth
- Elmea Infants School
- Holy Trinity School Merton
- St Mary's C of E
- St Mary's C of E Horsham

Total Donations from Schools: £2,231, compared to £3,243 from the previous year.

Churches

We are proud to partner with the following churches, which have shown unwavering support: Christchurch New Malden, PCC All Saints Hampreston, PCC St Leonards Church of England, Amersham, St Paul's Church of England, Kingston Hill, and PCC St Barnabas Bearwood.

Total Donations from Churches: £8,552.

Trusts

- Pat Newman Memorial Trust: £1,500
- Souter Charitable Trust: £6,700
- The Tula Trust: £2,000

Total Donations from Trusts: £10,200. We extend our heartfelt gratitude to Mandy Cormack for her dedicated efforts in applying for funding from trusts and foundations on behalf of The Lunchbowl Network.

Individual Donations

We received 16 private donations ranging from £219 to £100,000, total £129,516. We express our gratitude for every contribution and respect the privacy of all donors.

Child Sponsorship

A total of 89 children were sponsored by 65 sponsors, generating an income of £41,899. Additionally, £2,296 was allocated for Christmas gifts.

Monthly Contributions

- 11 donors contributed specifically for food provision: £2,299
- 7 donors contributed specifically for Angel Kindergarten: £4,260
- 15 donors contributed to general funds: £3,730

PayPal Donations

- 9 donors contributed to general funds: £7,385
- 2 donors contributed to the Saturday Food Programme: £370
- 4 overseas donors contributed to child sponsorship: £2,705

We are profoundly grateful to all our monthly donors and child sponsors whether individuals, schools, or churches. Your commitment to these vulnerable children is essential to our mission and is deeply appreciated.

Acknowledgments

Our Volunteer Network

Thank you to the Lunchbowl team; Anna Kate Fuller, Jess Shadrach, Carolyn Green, Fran Turko, Heidi Gomes, Heike Paulson, Helen Masters, Jean Shipton, Jenny Stuart, Mandy Cormack, Hannah McGreevy, Jess Bridgland, Jenny Street, Pauline Collins, Selina Overy, Sue Stears, and Wendy Clow. The compassionate support and dedication of our entire Lunchbowl team are

invaluable. Together, our teams in Kenya and the UK are effecting positive change in a challenging context.

We sincerely appreciate the generosity of time, energy, and resources extended by all.

Special Thanks

The charity expresses profound gratitude to Sue Stears for her unwavering commitment, time, and energy, as well as her exceptional administrative and bookkeeping skills. Also many thanks to Jenny Street for managing the sponsorship programme for kindergarten and primary children. Final Acknowledgments

- **The Big Yellow Storage Company:** We are immensely grateful to The Big Yellow Storage Company for providing storage for our event equipment and school resources destined for Kenya, including school shoes.
- **British Airways:** We appreciate British Airways for their generous baggage allowances, facilitating the transport of donations and educational materials.

Financial Management

The charity maintains effective financial and accounting systems, ensuring a clear segregation of responsibilities. All funds collected are counted by two designated individuals from the Lunchbowl team, with all donations deposited into the bank by named regional team members. Gift aid forms are managed by Mandy Cormack, and all documentation complies with data protection regulations. Monthly bookkeeping, including receipts, bank statements, and reconciliations, is conducted by Sue Stears and is reviewed by our accountants.

Resource Management and Future Use

The Lunchbowl Network UK operates entirely on a voluntary basis, ensuring that 99.32 pence of every £1 raised directly benefits orphaned and vulnerable children.

Reserves Policy

We currently adhere to a no-reserves policy, focusing on deploying funds as they are received to uplift the most impoverished children.

No trustee or volunteer receives financial remuneration or benefits from the charity. All visitors to Lunchbowl Network Kenya are self-funded.

Signed: 
Stuart McGreevy, Chair

Signed: 
Sally McGreevy, Director

Date: 31.12.25

**THE LUNCHBOWL NETWORK LIMITED
(LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The charity has continued its fund raising activities this year. This has a direct impact on the lives of the very young and vulnerable children for whom we care. These are the extreme poor and often surviving on one meal or less a day living in the Kibera. The urgent needs are their physical wellbeing in terms of their essential nutrition, emotional, social, spiritual and academic development.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05708351 (England and Wales)

Registered Charity number

1114981

Registered office

1 Glebe Way, Amersham, Buckinghamshire
England, HP6 5ND

Trustees

Mr S D McGreevy
Mrs S McGreevy
Mrs W Clow
Miss H F McGreevy
Mrs J J Bridgland

Directors

Mr S D McGreevy (Chairman)
Mrs S McGreevy
Mrs W Clow
Miss H F McGreevy
Mrs J J Bridgland

Accountant

Acuity Professional Partnership LLP
Unit 2.02 High Weald House,
Glovers End, Bexhill, East Sussex,
United Kingdom, TN39 5ES

Approved by order of the board of trustees on 31 December 2025 and signed on its behalf by:

Signed: 
Stuart McGreevy, Chair

Signed: 
Sally McGreevy, Director

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE LUNCHBOWL NETWORK LIMITED (REGISTERED NUMBER: 05708351)**

I report on the financial statements for the year ended 31 August 2025 set out on pages 11 - 19.

This report is made solely to the Directors of The Lunchbowl Network Ltd, as a body, in accordance with regulations made under section 145 of the Charities Act 2011 and Charity SORP (frsse).

My work has been undertaken so that I might state to the Directors matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and charity's directors for my independent examination work, for this report, or for the statement I have given below.

Respective responsibilities of Directors and Independent Examiner

As Charity directors for the purposes of charity law, are responsible for the preparation of the financial statements. The Directors consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

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

- a) examine the accounts under section 145 of the 2011 Act;
- b) follow the procedures laid down in the general Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act; and
- c) state whether particular matters have come to my attention.

Basis of Independent Examiner's statement

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity, and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as Directors concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent Examiner's statement

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

- 1) which gives me reasonable cause to believe that in any material respect the requirements
 - a) to keep accounting records in accordance with Section 130 of the Charities Act; and
 - b) to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Charities Act have not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE LUNCHBOWL NETWORK LIMITED (REGISTERED NUMBER: 05708351)**



Charles Osei, BSc (Hons), MSc, FCIE, AFA, ATA, MCIPP
Flat 3, 11 Rochdale Way
Deptford
London
SE8 4LY

Date: 23rd January 2026

**THE LUNCHBOWL NETWORK LIMITED
(LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 AUGUST 2025**

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		<u>246,296</u>	<u>3,118</u>	<u>249,414</u>	<u>152,827</u>
EXPENDITURE ON					
Raising funds					
Raising donations and legacies		<u>1,449</u>	-	<u>1,449</u>	<u>5,541</u>
		<u>1,449</u>	-	<u>1,449</u>	<u>5,541</u>
Charitable activities					
Cost of charitable activities		<u>209,133</u>	<u>3,118</u>	<u>212,251</u>	<u>149,000</u>
Total		<u>210,582</u>	<u>3,118</u>	<u>213,700</u>	<u>154,541</u>
NET INCOME/(EXPENDITURE)		35,714	-	35,714	(1,714)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>16,468</u>	-	<u>16,468</u>	<u>18,182</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>52,182</u></u>	<u><u>-</u></u>	<u><u>52,182</u></u>	<u><u>16,468</u></u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

**THE LUNCHBOWL NETWORK LIMITED
(LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL POSITION
31 AUGUST 2025**

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	5	2,397	-	2,397	2,996
CURRENT ASSETS					
Prepayments and accrued income		37,925	-	37,925	12,133
Cash at bank		12,460	-	12,460	2,089
		<u>50,385</u>	<u>-</u>	<u>50,385</u>	<u>14,222</u>
CREDITORS					
Amounts falling due within one year	6	(600)	-	(600)	(750)
		<u>49,785</u>	<u>-</u>	<u>49,785</u>	<u>13,472</u>
NET CURRENT ASSETS					
		<u>52,182</u>	<u>-</u>	<u>52,182</u>	<u>16,468</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>52,182</u>	<u>-</u>	<u>52,182</u>	<u>16,468</u>
NET ASSETS					
		<u>52,182</u>	<u>-</u>	<u>52,182</u>	<u>16,468</u>
FUNDS					
Unrestricted funds	7			52,182	16,468
TOTAL FUNDS					
				<u>52,182</u>	<u>16,468</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

The notes form part of these financial statements

**THE LUNCHBOWL NETWORK LIMITED
(LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL POSITION - continued
31 AUGUST 2025**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 31 December 2025 and were signed on its behalf by:



Mr S D McGreevy - Trustee

The notes form part of these financial statements

**THE LUNCHBOWL NETWORK LIMITED
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (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 accounts are prepared in sterling which is the functional currency of the company, rounded to nearest pound.

GOING CONCERN

The trustees believe that there are no material uncertainties related to events or conditions that may cast significant doubt upon the charity's ability to continue as a going concern.

COMPANY STATUS

The company is limited by guarantee. The members are listed in the trustees report. In the event of the company being wound up, every member is liable to contribute a sum not exceeding £10. The address of the registered office of the charity is given on page 8.

INCOME

All incoming resources are included in the Statement of the Financial Activities when The Lunchbowl Network Limited legally entitled to the income and the amount can be quantified with reasonable accuracy.

Gifts in kind donated for the distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. No amounts are included in the financial statements for services donated by volunteers.

Intangible income, which comprises donated services, is included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantified and measurable. No income is recognised where there is no financial cost borne by a third party.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time investment income is receivable.

EXPENDITURE

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities, where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Costs of the activities in furtherance of the charity's objects are those costs incurred directly for the furtherance of the objects of The Lunchbowl Network Limited.

Support costs are those costs incurred directly in support of expenditure on the objects of the and include The Lunchbowl Network Limited project management carried out at the head office.

TANGIBLE FIXED ASSETS

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

**THE LUNCHBOWL NETWORK LIMITED
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2025**

1. ACCOUNTING POLICIES - continued

TANGIBLE FIXED ASSETS

Computer equipment - 20% on reducing balance

TAXATION

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

FUND ACCOUNTING

General funds are unrestricted funds which are available for the use at the discretion of the trustees in furtherance of the general objectives of The Lunchbowl Network Limited and which have not been designated for the other purposes.

FINANCIAL INSTRUMENTS

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

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

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

Basic financial assets

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

Classification of financial liabilities

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

Basic financial liabilities

Basic financial liabilities, including creditors, bank loans and loans from fellow group companies that are classified as debt, are initially recognized at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payment discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

**THE LUNCHBOWL NETWORK LIMITED
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2025**

2. NET INCOME/(EXPENDITURE)

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

	2025	2024
	£	£
Depreciation - owned assets	599	750

3. TRUSTEES' REMUNERATION AND BENEFITS

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

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 August 2025 nor for the year ended 31 August 2024.

4. STAFF COSTS

The average number of persons employed by the company during the year was as follows:

	2025	2024
	No.	No.
Non-remunerated Trustees	5	5

No employee received remuneration amounting to more than £60,000 in either year.

5. TANGIBLE FIXED ASSETS

	Computer equipment £
Cost	
At 1 September 2024 and 31 August 2025	8,726
Depreciation	
At 1 September 2024	5,730
Charge for year	599
At 31 August 2025	6,329
Net book value	
At 31 August 2025	2,397
At 31 August 2024	2,996

**THE LUNCHBOWL NETWORK LIMITED
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2025**

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Accrued expenses	600	750

7. MOVEMENT IN FUNDS

	At 1/9/24	Net movement in funds	At 31/8/25
	£	£	£
Unrestricted funds			
General fund	16,468	35,714	52,182
TOTAL FUNDS	16,468	35,714	52,182

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	246,296	(210,582)	35,714
Restricted funds			
Dinner programme/Extreme need	3,118	(3,118)	-
TOTAL FUNDS	249,414	(213,700)	35,714

Comparatives for movement in funds

	At 1/9/23	Net movement in funds	At 31/8/24
	£	£	£
Unrestricted funds			
General fund	18,182	(1,714)	16,468
TOTAL FUNDS	18,182	(1,714)	16,468

**THE LUNCHBOWL NETWORK LIMITED
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2025**

7. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	149,641	(151,355)	(1,714)
Restricted funds			
Dinner programme/Extreme need	3,186	(3,186)	-
TOTAL FUNDS	<u>152,827</u>	<u>(154,541)</u>	<u>(1,714)</u>

8. RELATED PARTY DISCLOSURES

Lunchbowl Trust Kenya is a related party to The Lunchbowl Network Limited. During the year, The Lunchbowl Network Limited had donated £212,251 (2024 : £149,000) to Lunchbowl Trust Kenya.

**THE LUNCHBOWL NETWORK LIMITED
(LIMITED BY GUARANTEE)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2025**

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gift & donation	239,214	120,327
Grants	10,200	32,500
	<u>249,414</u>	<u>152,827</u>
Total incoming resources	249,414	152,827
EXPENDITURE		
Raising donations and legacies		
Administration cost	850	4,791
Computer equipment	599	750
	<u>1,449</u>	<u>5,541</u>
Charitable activities		
Lunchbowl Trust Kenya donation	212,251	149,000
	<u>213,700</u>	<u>154,541</u>
Total resources expended	213,700	154,541
Net income/(expenditure)	<u>35,714</u>	<u>(1,714)</u>

This page does not form part of the statutory financial statements

THE LUNCHBOWL NETWORK LIMITED

England & Wales - Charity number 1114981

Accounts

REGISTERED COMPANY NUMBER: 05708351 (England and Wales)
REGISTERED CHARITY NUMBER: 1114981

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024
FOR
THE LUNCHBOWL NETWORK LIMITED
(LIMITED BY GUARANTEE)**

**THE LUNCHBOWL NETWORK LIMITED
(LIMITED BY GUARANTEE)**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**

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TRUSTEES REPORT SEPTEMBER 2023 - AUGUST 2024

This year the charity raised £152,827, the previous year £185,181 was raised. Therefore there has been a decrease of £32,354 from the previous year.

The charity continues to be extremely grateful for the generosity and kindness of many individual donors, churches, schools and Trusts. The consistent and dedicated giving from our donors is a lifeline of daily provision and hope. On behalf of the children and their families we sincerely thank every person who has given to these children who are in severe need.



The aim of The Lunchbowl Network is always to seek and identify those in severe need, who live within Kibera and Kwarangare, two of the informal settlements of Nairobi. Kibera is the largest of informal settlements in sub Saharan Africa with an estimated population of 1-1.5m people living in a densely populated and harsh environment.

The charity responds to these profound disadvantages by providing a series of actions; daily wholesome nutrition combined with a stimulating education to a high standard in a safe learning environment. Within the schools we aim to meet the children's emotional, social and spiritual needs and for the Kenyan syllabus to be delivered in an interesting and creative manner.



Our aim is to counteract their disadvantaged start in life and give them an opportunity to compete for secondary school places by developing literate and numerate children who will eventually be able to offered secondary school places for possible university places or vocational training. We believe schools to be a foundational platform for providing a pathway out of extreme poverty.

Our children are aged between 2 - 11 years. All have have experienced either the death of one or both parents or serious illness of a parents, or children with Special Educational Needs. Prior to being admitted into one of our schools, most children would be surviving on one small bowl of porridge or less per day.

Educational Impact:



We provide a creative, quality education daily to 488 highly vulnerable children. We aim to meet the children's educational, physical, emotional, social and spiritual needs.

The provision includes two Early Years Kindergartens, one is situated adjacent (100m) to Kibera. The other Kindergarten, Primary school, Special Educational Needs facility (which includes a unit for the deaf) is a purpose built school a short bus ride from Kibera. The children are transported daily to Karen from Kibera.



New children are admitted in January at the start of the academic year and are provided with 2 sets of uniform, school shoes and underwear. Children arrive at 7.30 a.m for porridge, at 10.30 a.m they have a fruit snack and at midday they have a hot lunch such as lentils and chapati, beans and rice or spinach and ugali.



A homework hub, run by the teachers and in partnership with The King's Rugby Development Academy operates every evening and every Saturday morning. This provides a safe space conducive to learning. This has helped to improve the grades of children who would otherwise be unable to do homework at home in dark and difficult conditions.

All Primary children have to sit Ministry of Education tests every half term to track their progress. There has been a noticeable improvement in scores across all ages. In addition children are tracked according to their behaviour in order to maintain a high code of conduct in school and any absenteeism is followed up.

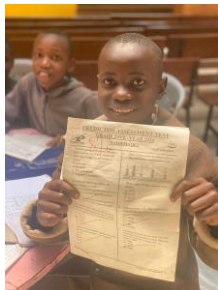


Children who score the highest in Grade 6 National exams are given the opportunity to attend a reputable Junior Secondary School called St Hannah's. The children that joined St Hannah's this year have been exemplary in academic standard and attitude. Some have been chosen for the football team which has given them much pride and one was selected as the captain.



The charity employs 46 Kenyans; a 19 teaching team, 14 Learning Support Assistants and 11 support staff, 1 accountant and 1 physiotherapist. These include specialist teachers for Sports, Art, English, Maths, Science, Kiswahili, Social Studies, Special Educational Needs and Hearing Impairment.

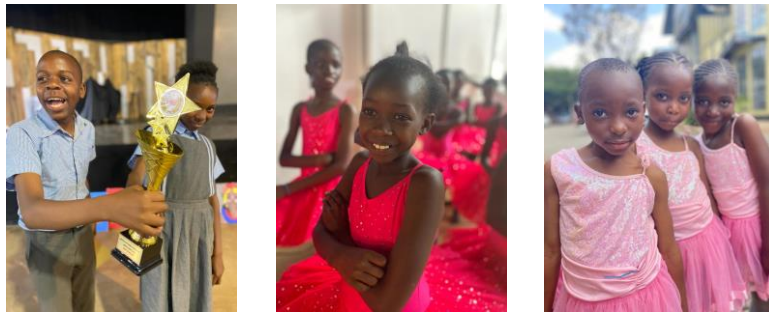
Most of the support staff are mothers selected from the Kibera community and the majority receive a school place for their child. The work gives them dignity, security and greater control of their lives. The work gives these mothers the opportunity to work alongside other mothers facing similar challenges, particularly those who have children with SEN, helping to counteract their social isolation and their children's isolation.



At Christmas the children enjoyed a Christmas party including acrobats and fire flame eaters and every kindergarten child received a soft toy and croc shoes for the youngest children.



Every Thursday Artists for Africa, an American funded charity, spent the afternoon with each class in the Primary school. The children experienced ballet, African contemporary dance, drama and music. They competed against other local schools and won first prize for an African contemporary dance.



Integrated provision for children challenged with Special Educational Needs SEN

The quality of education and integrated learning for the children with hearing impairment and Special Educational Needs is unique within Kenya in terms of quality provided and inclusion. All of the children from Kibera with SEN have been isolated with no educational or social provision. Some of the mothers were struggling to carry their children to school and so a small van was hired to bring the children.

This year there were 18 children in the Zawadi Special Needs Class. Every week the children from the SEN class integrate with the youngest children in the kindergarten. They also enjoy swimming at a local pool accompanied by their mothers, teaching team and a physiotherapist. In addition a small group of children attend Riding for the Disabled every week to enhance their core strength and mobility.

Every day the children have access to 1:1 physiotherapy.

Integrated provision for Hearing Impaired Children



This year, the unit for hearing impaired increased to 16 children. Most of the children have been issued with post aural hearing aids and been tested to assess the degree and type of hearing loss. The cost of the hearing aids was covered by individual donors. None of the children had received a formal assessment prior to joining the unit. Every month the children attend an audiology clinic to maintain the function of their hearing aids.

The children from the unit are integrated with hearing peers for dance, PE and art.

Every week a small group of the children from the unit also visit a local International school to join in with their afternoon curriculum. Both teachers in the unit are qualified to teach using Kenyan Sign Language.

Every Saturday a Sign Language Support Group for parents of the deaf and children meets in a church in Kibera. The purpose is to learn Kenyan Sign Language so that families can communicate together. In addition the group provides social support for mothers struggling to raise a deaf child. Parents and Learning Support Assistants attend.

The children visited the “ Opportunity Factory” and met some adult deaf workers who are employed as artisans. The children enjoyed a pottery workshop and were very proud of their clay pots!

In total, 488 children have been provided with a good quality education for children aged between two and fourteen years between. This is as follows:

- 193 Kindergarten children
- 261 Primary children
- 16 Hearing Impaired - Profoundly Deaf children
- 18 Children with SEN

Nutritional impact:



The Saturday Dinner Programme This remains an essential provision for very vulnerable children. Since 2006, a Saturday Dinner programme has operated with our local team feeding up to 450 under 10 year olds. This fills an essential need to tackle hunger and malnutrition in the very young.

According to the Kenya National Bureau of Statistics, Kenya Demographic and Health Survey 2022 “Many children under 5 years old are stunted or too short for their age. This is a sign of chronic undernutrition. Many children under age 5 are wasted (too thin for their height), which is a sign of acute undernutrition. Many children are also underweight, or too thin for their age.”

Hot meals provided **per year 229,572**
 Hot meals provided **per month 19,131**
 Hot meals provided **per week 4,414**
 Hot meals provided **per day 882**



Extreme Need Provision:

Food packs: This year 35 families connected to the Lunchbowl Schools received crisis home food packs every month. These families were in acute need. Every food pack lasted for two weeks and provided one meal each day for each family member. These families had up to 8 members.

A food pack consists of maize flour, rice, sugar and oil. The families benefitting from the food packs were all connected to the Angel Kindergartens and the Good Samaritan Primary School. They were selected due to severity of need.

Emergency rents: On average emergency rents were provided to 25 families per month.

The Lunchbowl Network and The Lunchbowl Network Ltd

The Lunchbowl Network Ltd UK partners with The Lunchbowl Network Kenya Ltd. This is a Kenyan registered charitable company. The Lunchbowl Network Kenya is incorporated and a registered Trust.

The financial donations have been achieved from the following:

UK volunteer team

Based in the UK, the team give their time and energy to raise the profile and funds for The Lunchbowl Network.

UK schools



World Wellbeing Week June 2024 - The Year of the Loving Lion.

In June 2024, many schools joined again for the Lunchbowl campaign during World Wellbeing Week called “The Year of the Loving Lion”. This promotes to UK children how giving is an essential part of their own wellbeing. UK school children had the opportunity to buy a soapstone rhino made in Kenya for £2.00.

In total, 9 schools have supported the charity this year. The donations ranged between £14 and £334.

A very special thank you to the following schools:

- All Saints C of E playgroup
- All Saints C of E Crystal Palace
- Dundonald Primary Merton
- Hatfield School
- Highfield Primary School
- Holy Trinity School Merton
- Joseph Hood School
- Morden Primary School
- St Boniface C of E Tooting

Total donations: This year £3,243 was raised through schools. Last year £10,629 was raised through schools.

Churches

We are delighted to be Mission Partners with the following churches who have remained highly supportive: Christchurch New Malden, PCC All Saints Hampreston, PCC St Leonards Church of England, Amersham and St Pauls Church of England, Kingston Hill.

Thank you to every church for your kind support.

Total donations: £5,425.

Trusts

Brothers Trust £10,000
 Bryan Guinness Trust: £3,000
 Carmela & R Pignatelli Foundation £2,500
 Eleanor Rathbone Charitable Trust £2,000
 Mirianog Trust: £1,000
 Souter Charitable Trust: £5,000
 Sterry Family Foundation: £ 5,000
 The Collier Trust: £2,000
 The Tula Trust: £2,000

Total donations: £32,500.

We are deeply grateful to Mandy Cormack for her dedicated time and energy applying to Trusts and Foundations on behalf of The Lunchbowl Network.

Large donations

15 private donations ranging between £500 to £10,000 were received. Total: £18,981. We are very grateful for every donation and respect the discreet manner in which these have been given.

Child donations

121 children were sponsored in the two Lunchbowl schools by 82 sponsors. A total income of £37,234 was given. £1,240 of the income was given to buy Christmas presents.

Monthly donations

10 donors have given specifically for the provision of food. Total £2,130
 6 donors have given specifically for for Angel Kindergarten and ACK Good Samaritan. Total £3,734
 11 donors have given to General funds. Total £3,053

Paypal donations

9 donors gave to General funds. Total £2,486
 2 donors gave to the Saturday Food Programme. Total £463
 7 overseas donors gave to Child sponsorship. Total £2,997

We are so grateful to all our monthly donors and child sponsors whether you are individuals, schools or churches. Your commitment to these vulnerable children is a vital part of our provision and very much appreciated.

A Very Special Thanks:

Our Volunteer Network: The dedicated core of the Lunchbowl team consists of Anna Kate Fuller, Jess Shadrach, Carolyn Green, Fran Turko, Heidi Gomes, Heike Paulson, Helen Masters, Jean Shipton, Jenny Stuart, Mandy Cormack, Hannah McGreevy, Jess Bridgland, Jenny Street, Pauline Collins, Selina Overy, Sue Stears and Wendy Clow.

The compassionate support and dedication of the whole Lunchbowl Team is highly valued. Together, the team in Kenya and the UK are helping to bring hope and change to a desperate situation. The whole team is greatly appreciated.

All of your wholehearted generosity of heart, time, energy and resources is deeply appreciated.

Sue Stears: The charity would like to express much gratitude to Sue Stears for her commitment, time and energy and not least her administrative and book keeping skills. Sue Stears tirelessly and thoughtfully administrates all of the sponsorship programme for the kindergarten, primary and secondary school pupils. Her detailed financial expertise is highly valued and appreciated.

Finally, thank you to:

The Big Yellow Storage Company: We are always very grateful to The Big Yellow Storage Company for making it possible to store much of our event equipment and school resources for Kenya, including school shoes. Thank you very much, your support makes a big difference.

British Airways: For always giving generous baggage allowances to transport donations and educational equipment.

Lunchbowl Financial Management

There are effective and appropriate financial and accounting systems in place. There is a segregation of responsibility such that all monies collected are counted by two designated individuals from the Lunchbowl Team

All donations are deposited into the bank by named regional team members. All gift aid forms are maintained by Mandy Cormack. All documentation is kept in compliance with data protection regulations. Monthly book keeping, receipts, bank statements and reconciliations of all monies debited and credited to the bank account are maintained on a monthly basis by Sue Stears. Monthly book keeping is also processed and checked by our accountants.

Present and future use of resource and team

The Lunchbowl Network UK operates completely on a voluntary basis and consequently over 96.4 pence of every £1 raised reaches and impacts the orphaned and vulnerable children.



Reserves policy

We currently have a no reserves policy. We focus on deploying funds as received for the uplifting of the poorest children.

No trustee or volunteer receives any financial remuneration or benefit from the charity. All visitors to Lunchbowl Network Kenya are self-funded.

**THE LUNCBOWL NETWORK LIMITED
(LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The charity has continued its fund raising activities this year. This has a direct impact on the lives of the very young and vulnerable children for whom we care. These are the extreme poor and often surviving on one meal or less a day living in the Kibera. The urgent needs are their physical wellbeing in terms of their essential nutrition, emotional, social, spiritual and academic development.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05708351 (England and Wales)

Registered Charity number

1114981

Registered office

1 Glebe Way, Amersham, Buckinghamshire
England, HP6 5ND

Trustees

Mr S D McGreevy
Mrs S McGreevy
Mrs W Clow
Miss H F McGreevy
Mrs J J Bridgland

Directors

Mr. S D McGreevy (Chairman)
Mrs. S McGreevy
Mrs. W Clow
Ms HF McGreevy
Mrs J J Bridgland

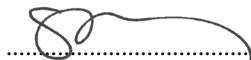
Accountant

Acuity Professional Partnership LLP
Unit 2.02 High Weald House,
Glovers End, Bexhill, East Sussex,
United Kingdom, TN39 5ES

Approved by order of the board of trustees on 27 May 2025 and signed on its behalf by:



.....
Mrs S McGreevy - Trustee



.....
Mr Stuart McGreevy - Chair

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE LUNCHBOWL NETWORK LIMITED (REGISTERED NUMBER: 05708351)**

I report on the financial statements for the year ended 31 August 2024 set out on pages 11 - 19.

This report is made solely to the Directors of The Lunchbowl Network Ltd, as a body, in accordance with regulations made under section 145 of the Charities Act 2011 and Charity SORP (frsse).

My work has been undertaken so that I might state to the Directors matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and charity's directors for my independent examination work, for this report, or for the statement I have given below.

Respective responsibilities of Directors and Independent Examiner

As Charity directors for the purposes of charity law, are responsible for the preparation of the financial statements. The Directors consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

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

- a) examine the accounts under section 145 of the 2011 Act;
- b) follow the procedures laid down in the general Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act; and
- c) state whether particular matters have come to my attention.

Basis of Independent Examiner's statement

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity, and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as Directors concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent Examiner's statement

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

- 1) which gives me reasonable cause to believe that in any material respect the requirements
 - a) to keep accounting records in accordance with Section 130 of the Charities Act; and
 - b) to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Charities Act have not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Charles Osei, BSc (Hons), MSc, FCIE, AFA, ATA,
MCIPP

Flat 3, 11 Rochdale Way,
Deptford, London, SE8 4LY

Date: 28 May 2025

**THE LUNCHBOWL NETWORK LIMITED
(LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 AUGUST 2024**

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		<u>149,641</u>	<u>3,186</u>	<u>152,827</u>	<u>185,181</u>
EXPENDITURE ON					
Raising funds					
Raising donations and legacies		<u>5,541</u>	-	<u>5,541</u>	<u>2,419</u>
		<u>5,541</u>	-	<u>5,541</u>	<u>2,419</u>
Charitable activities					
Cost of charitable activities		<u>145,814</u>	<u>3,186</u>	<u>149,000</u>	<u>191,950</u>
Total		<u>151,355</u>	<u>3,186</u>	<u>154,541</u>	<u>194,369</u>
NET INCOME/(EXPENDITURE)		(1,714)	-	(1,714)	(9,188)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>18,182</u>	-	<u>18,182</u>	<u>27,370</u>
TOTAL FUNDS CARRIED FORWARD		<u>16,468</u>	-	<u>16,468</u>	<u>18,182</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

**THE LUNCBOWL NETWORK LIMITED
(LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL POSITION
31 AUGUST 2024**

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	5	2,996	-	2,996	3,746
CURRENT ASSETS					
Prepayments and accrued income		12,133	-	12,133	13,985
Cash at bank		2,089	-	2,089	1,201
		<u>14,222</u>	-	<u>14,222</u>	<u>15,186</u>
CREDITORS					
Amounts falling due within one year	6	(750)	-	(750)	(750)
NET CURRENT ASSETS		<u>13,472</u>	-	<u>13,472</u>	<u>14,436</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>16,468</u>	-	<u>16,468</u>	<u>18,182</u>
NET ASSETS		<u>16,468</u>	-	<u>16,468</u>	<u>18,182</u>
FUNDS					
Unrestricted funds	7			<u>16,468</u>	<u>18,182</u>
TOTAL FUNDS				<u>16,468</u>	<u>18,182</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

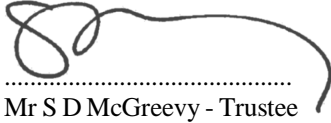
The notes form part of these financial statements

**THE LUNCHBOWL NETWORK LIMITED
(LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL POSITION - continued
31 AUGUST 2024**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 27 May 2025 and were signed on its behalf by:



.....
Mr S D McGreevy - Trustee

The notes form part of these financial statements

**THE LUNCHBOWL NETWORK LIMITED
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (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 accounts are prepared in sterling which is the functional currency of the company, rounded to nearest pound.

GOING CONCERN

The trustees believe that there are no material uncertainties related to events or conditions that may cast significant doubt upon the charity's ability to continue as a going concern.

COMPANY STATUS

The company is limited by guarantee. The members are listed in the trustees report. In the event of the company being wound up, every member is liable to contribute a sum not exceeding £10. The address of the registered office of the charity is given on page 8.

INCOME

All incoming resources are included in the Statement of the Financial Activities when The Lunchbowl Network Limited legally entitled to the income and the amount can be quantified with reasonable accuracy.

Gifts in kind donated for the distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. No amounts are included in the financial statements for services donated by volunteers.

Intangible income, which comprises donated services, is included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantified and measurable. No income is recognised where there is no financial cost borne by a third party.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time investment income is receivable.

EXPENDITURE

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities, where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Costs of the activities in furtherance of the charity's objects are those costs incurred directly for the furtherance of the objects of The Lunchbowl Network Limited.

Support costs are those costs incurred directly in support of expenditure on the objects of the and include The Lunchbowl Network Limited project management carried out at the head office.

**THE LUNCHBOWL NETWORK LIMITED
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024**

1. ACCOUNTING POLICIES - continued

TANGIBLE FIXED ASSETS

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

Computer equipment - 20% on reducing balance

TAXATION

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

FUND ACCOUNTING

General funds are unrestricted funds which are available for the use at the discretion of the trustees in furtherance of the general objectives of The Lunchbowl Network Limited and which have not been designated for the other purposes.

FINANCIAL INSTRUMENTS

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

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

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

Basic financial assets

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

Classification of financial liabilities

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

Basic financial liabilities

Basic financial liabilities, including creditors, bank loans and loans from fellow group companies that are classified as debt, are initially recognized at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payment discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

**THE LUNCHBOWL NETWORK LIMITED
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024**

2. NET INCOME/(EXPENDITURE)

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

	2024	2023
	£	£
Depreciation - owned assets	750	936
	<u>750</u>	<u>936</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2024 nor for the year ended 31 August 2023.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 August 2024 nor for the year ended 31 August 2023.

4. STAFF COSTS

The average number of persons employed by the company during the year was as follows:

	2024	2023
	No.	No.
Non-remunerated Trustees	5	5

No employee received remuneration amounting to more than £60,000 in either year.

5. TANGIBLE FIXED ASSETS

	Computer equipment £
Cost	
At 1 September 2023 and 31 August 2024	8,726
Depreciation	
At 1 September 2023	4,980
Charge for year	750
At 31 August 2024	5,730
Net book value	
At 31 August 2024	2,996
At 31 August 2023	3,746

**THE LUNCHBOWL NETWORK LIMITED
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024**

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Accrued expenses	750	750

7. MOVEMENT IN FUNDS

	At 1.9.23 £	Net movement in funds £	At 31.8.24 £
Unrestricted funds			
General fund	18,182	(1,714)	16,468
TOTAL FUNDS	<u>18,182</u>	<u>(1,714)</u>	<u>16,468</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	149,641	(151,355)	(1,714)
Restricted funds			
Dinner programme/Extreme need	3,186	(3,186)	-
TOTAL FUNDS	<u>152,827</u>	<u>(154,541)</u>	<u>(1,714)</u>

Comparatives for movement in funds

	At 1.9.22 £	Net movement in funds £	At 31.8.23 £
Unrestricted funds			
General fund	27,370	(9,188)	18,182
TOTAL FUNDS	<u>27,370</u>	<u>(9,188)</u>	<u>18,182</u>

**THE LUNCHBOWL NETWORK LIMITED
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024**

7. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	180,816	(190,004)	(9,188)
Restricted funds			
Dinner programme/Extreme need	4,365	(4,365)	-
TOTAL FUNDS	<u>185,181</u>	<u>(194,369)</u>	<u>(9,188)</u>

8. RELATED PARTY DISCLOSURES

Lunchbowl Trust Kenya is a related party to The Lunchbowl Network Limited. During the year, The Lunchbowl Network Limited had donated £149,000 (2023 : £182,950) to Lunchbowl Trust Kenya.

**THE LUNCHBOWL NETWORK LIMITED
(LIMITED BY GUARANTEE)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2024**

	2024	2023
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Gift & donation	120,327	122,931
Grants	32,500	62,250
	152,827	185,181
Total incoming resources	152,827	185,181
EXPENDITURE		
Raising donations and legacies		
Administration cost	4,791	1,483
Computer equipment	750	936
	5,541	2,419
Charitable activities		
Lunchbowl Trust Kenya donation	149,000	182,950
Other donation	-	9,000
	149,000	191,950
Total resources expended	154,541	194,369
Net expenditure	(1,714)	(9,188)

This page does not form part of the statutory financial statements

THE LUNCHBOWL NETWORK LIMITED

England & Wales - Charity number 1114981

Accounts

REGISTERED COMPANY NUMBER: 05708351 (England and Wales)
REGISTERED CHARITY NUMBER: 1114981

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023
FOR
THE LUNCHBOWL NETWORK LIMITED
(LIMITED BY GUARANTEE)**

**THE LUNCBOWL NETWORK LIMITED
(LIMITED BY GUARANTEE)**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023**

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Detailed Statement of Financial Activities	20



The Lunchbowl Network
Dinner money for orphans: ending hunger

TRUSTEES REPORT SEPTEMBER 2022 - AUGUST 2023

This year, the charity raised £185,181. Last year, £240,851 was raised. Therefore, there has been a decrease of £55,670 from the previous year.

The charity is very grateful for the generosity and kindness of many individual donors, churches, schools and Trusts. This dedicated giving continues to provide daily vital help, bringing life and hope to those who are most in need.

The aim of The Lunchbowl Network is always to seek and identify those in severe need, who live within Kibera and Kwarangare, two of the informal settlements of Nairobi. Kibera is the largest of informal settlements in sub Saharan Africa with an estimated population of 1-1.5m people living in a densely populated and harsh environment.

The charity responds to these profound disadvantages by providing a series of actions; daily wholesome nutrition combined with a stimulating education to a high standard in a safe learning environment. Within the schools, we aim to meet the children's emotional, social and spiritual needs and for the Kenyan syllabus to be delivered in an interesting and creative manner.

Our aim is to counteract their disadvantaged start in life and give them an opportunity to compete for secondary school places by developing literate and numerate children who will eventually be able to compete nationally for university places or vocational training. We believe schools to be a foundational platform for providing a pathway out of extreme poverty.

Our children are aged between 2 - 14 years. All have experienced either the death of one or both parents or serious illness of a parents, or they are children with Special Educational Needs. Prior to being admitted into one of our schools, most children would be surviving on one small bowl of porridge or less per day.

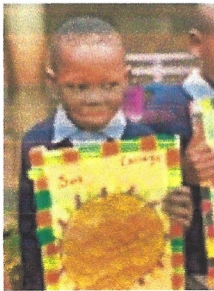
Sadly over the year, three of the Lunchbowl children died; two from ill health and one from touching a live electrical cable.

1. Educational Impact:



We provide a creative, quality education daily to 489 highly vulnerable children. Within the schools, we aim to meet the children's educational, emotional, social and spiritual needs. The Educational objectives are to deliver the Kenyan syllabus in an interesting and creative manner.

The provision includes two Early Years Kindergartens, one situated adjacent (100m) to Kibera. The other Kindergarten, Primary school, Special Educational Needs facility (which includes a unit for the deaf) is a purpose built school a short bus ride from Kibera. The children are transported daily to Karen from Kibera.



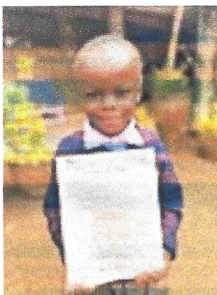
All the schools follow the new CBC Kenyan curriculum and the teachers are selected from some of the most reputable schools in Nairobi. Educational equipment is sourced and donated from the UK.

The Ministry of Education reorganised primary and secondary schools and we opened for one year as a Junior Secondary School. Sadly, we were unable to continue with the Junior Secondary School due to lack of funding. This meant that we could only take children from aged 2 - 11 years. However, the school now operates with two classes per year group, which increases the charity's input to the youngest children.



A homework hub, in partnership with The King's Rugby Development Academy, was set up for Grades 6- 8 which operated every evening after school up to 6.00 pm and every Saturday morning. This has helped to improve the grades of children who would otherwise be unable to do homework at home in dark and difficult conditions.

All Primary children have to sit Ministry of Education tests every half term to track their progress. There has been a noticeable improvement in scores across all ages. Many younger children in Grade 1 and 2 scoring straight A grades.



The charity employs 44 Kenyans; a 19 teaching team, 13 Learning Support Assistants and 12 support staff. These include specialist teachers for Sports, Art, English, Maths, Science, Kiswahili, Social Studies, Special Educational Needs and Hearing Impairment.

Most of the support staff are mothers selected from the Kibera community and the majority receive a school place for their child. The work gives them dignity, security and greater control of their lives. The work gives these mothers the opportunity to work alongside other mothers facing similar challenges, particularly those who have children with SEN, helping to counteract their social isolation and their children's isolation.

At Christmas the children enjoyed a Christmas party including acrobats and fire flame eaters! Every kindergarten child received a toy, many of which were donated by friends of the charity from the UK.



Over 40 children from the St Nicholas Children Home, which is on the same site as the Good Samaritan Primary School, attended the School. All of the children from the home were referred from Social Services due to their vulnerability.

Every Thursday Artists for Africa, an American funded charity, spent the afternoon with each class in the Primary school. The children experienced ballet, African contemporary dance, drama and music.

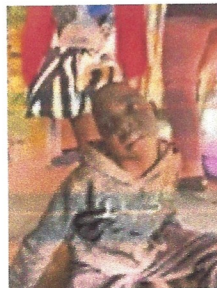
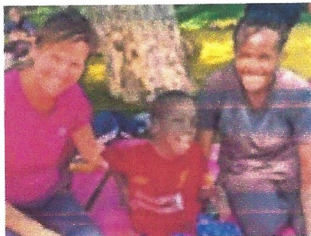
Integrated provision for children challenged with Special Educational Needs (SEN)

In the last year, the children in the SEN class have increased from 19 to 23 children. A critical need was identified relating to children with Special Educational Needs (SEN), including those with profound hearing loss. Children with SEN and their caregivers constitute one of the most disadvantaged groups within the slums. Many of the children with mobility and learning challenges were found locked alone or hidden away in their huts, all without any stimulation or the means to communicate.

The quality of education and integrated learning for the children with hearing impairment and Special Educational Needs is unique within Kenya in terms of quality provided and inclusion. All of the children from Kibera with SEN have been isolated with no educational or social provision. Some of the mothers were struggling to carry their children to school and so a small van was hired to bring the children.

Every week, the children from the SEN class enjoy swimming at a local pool accompanied by their mothers, teaching team and a physiotherapist. In addition, a small group of children attend Riding for the Disabled every week to enhance their core strength and mobility.

Every day, the children have access to 1:1 physiotherapy. Three children who were unable to walk are now able to walk freely with the consistent and daily physiotherapy.



Integrated provision for Hearing Impaired Children

This year, the unit for hearing impaired increased to 15 children.

All the children have been issued with post aural hearing aids and been tested to assess the degree and type of hearing loss. The cost of the hearing aids was covered by individual donors. None of the children had received a formal assessment prior to joining the unit. Every month, the children attend an audiology clinic to maintain the function of their hearing aids.

The children from the unit visited Pallet Cafe for ice cream and chips. The cafe is staffed by deaf signing adults. The children also were invited to see a performance of "Oliver" at The Kenyan National Theatre.

Two girls were selected by Dance Centre Kenya to join free ballet classes one day a week after school.

The unit operates an integrated system with hearing peers for dance, PE and art. Every week, the children from the unit also visit a local International school to join in with their afternoon curriculum.

Both teachers in the unit are qualified to teach using Kenyan Sign Language.

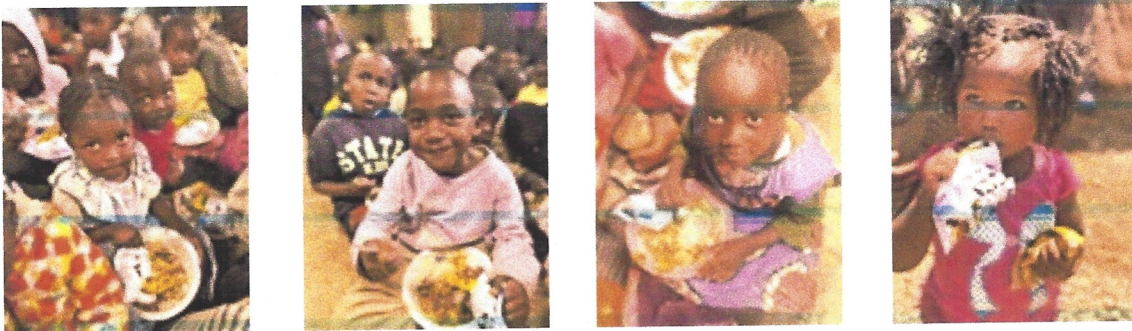
Every Saturday, a Sign Language Support Group for parents of the deaf and children meets in a church in Kibera. The purpose is to learn Kenyan Sign Language so that families can communicate together. In addition, the group provides social support for mothers struggling to raise a deaf child. Parents and Learning Support Assistants attend.



In total, 489 children have been provided with a good quality education for children aged between two and fourteen years. This is as follows:

- 231 Kindergarten children
- 220 Primary children
- 15 Hearing Impaired - Profoundly Deaf children
- 23 Children with SEN

2. Nutritional impact:



Since 2006, a Saturday Dinner programme has operated with our local team feeding up to 450 under 10 year olds. This fills an essential need to tackle hunger and malnutrition in the very young. According to the Kenya National Bureau of Statistics, Kenya Demographic and Health Survey 2022, "Many children under 5 years old are stunted or too short for their age. This is a sign of chronic undernutrition. Many children under age 5 are wasted (too thin for their height), which is a sign of acute undernutrition. Many children are also underweight, or too thin for their age."

Due to heavy rains, the kitchen in Kibera collapsed. The older cooking stoves were creating too much smoke and therefore a health hazard to the ladies who cook every Saturday. The kitchen was rebuilt and new stoves installed.

3. Extreme Need Provision:

Hot meals provided **per year 214,792**
 Hot meals provided **per month 17,899**
 Hot meals provided **per week 4,130**
 Hot meals provided **per day 688**

Food packs: This year, **52 families** connected to the Lunchbowl Schools received crisis home food packs every month. These families were in acute need. Each food pack lasted for two weeks and provided one meal each day for each family member. These families had up to 8 members.

A food pack consists of maize flour, rice, sugar and oil. The families benefitting from the food packs were all connected to the Angel Kindergartens and the Good Samaritan Primary School. They were selected due to severity of need.



Emergency rents: Emergency rents were provided to 40 families per month.

A severe fire left many families homeless and without food and bedding. Lunchbowl opened a night kitchen and hot dinners were given to 300 children and their parents daily for 10 days. For those most in need, 70 mattresses and 70 blankets were also provided.

Medical help has been given to children when necessary.

The Lunchbowl Network and The Lunchbowl Network Ltd

The Lunchbowl Network Ltd UK partners with The Lunchbowl Network Kenya Ltd. This is a Kenyan registered charitable company. The Lunchbowl Network Kenya is incorporated and is a registered Trust.

The financial donations have been achieved from the following:

UK VOLUNTEER TEAM

Based in the UK, the team give their time and energy to raise the profile and funds for The Lunchbowl Network.

UK SCHOOLS

World Wellbeing Week June 2023 - The Year of the Respectful Rhino.



In June 2023, many schools joined again for the Lunchbowl campaign during World Wellbeing Week called “The Year of the Respectful Rhino”. This promotes to UK children how giving is an essential part of their own wellbeing. UK school children had the opportunity to buy a soapstone rhino made in Kenya for £2.00.

In total, 19 schools have supported the charity this year. The donations ranged between £140 and £2,000.

Total donations: This year, £13,030 was raised through schools. Last year, £10,629 was raised through schools.



UK School Ambassadors: Thank you Selina Overy, Carolyn Green, Pauline Collins, Wendy Clow, Jean Shipton, Heidi Gomes and Anna Kate Fuller for your wholehearted willingness, commitment and skills to tell the Lunchbowl story to school children.

Thank you to the following school communities and head teachers for the generous support given this year:

All Saints C of E playgroup
All Saints C of E Crystal Palace
Dundonald Primary Merton
Elmea Infants and Juniors
Fernhill School Kingston
Furzedown Primary
Handford School
Hatfield School
Hollymount School Merton

Holy Cross School Merton
Joseph Hood School Merton
Morden Primary Merton Sherston Primary
St Boniface C of E Tooting
St Marys Island C of E Primary
St Marys C of E Tetbury
St Matthews C of E Primary Merton
St Peters School

CHURCHES

We are delighted to be Mission Partners with the following churches who have remained highly supportive: Emmanuel Church Oxford City, PCC All Saints, PCC St Leonards Church of England, Amersham, St Pauls Church of England, Kingston.

Thank you to every church for your kind support.

Total donations: £5,550.

TRUSTS

The Bryan Guinness Charitable Trust: £3,000
The Carmela & R Pignatelli Foundation: £2,500
The Grace Trust: £750
Jesus Africa Fund, Cambridge University: £3,000
The Pat Newman Memorial Trust: £1,500
The SMB Charitable Trust: £1,500
Souter Charitable Trust: £15,000
Sterry Family Foundation: £4,000
The Tula Trust: £2,000

Total donations: £33,250.

We are deeply grateful to Mandy Cormack for her dedicated time and energy applying to Trusts and Foundations on behalf of The Lunchbowl Network.

THE BROTHERS TRUST

A very special thank you to The Brothers Trust for their kindness and commitment.

The Brothers Trust funded: operational costs for the unit for the Hearing Impaired; new seat belts and seat covers for the school buses; a renovated Design and technology room; emergency renovation of the collapsed kitchen; and emergency aid for the fire crisis, providing a night food kitchen, mattresses and blankets.

Total donated: £29,000



LARGE DONATIONS

11 private donations ranging between £780 to £5,000 were received. **Total: £13,093.** We are very grateful for every donation and respect the discreet manner in which these have been given.

CHILD SPONSORSHIP

130 children were sponsored in the two Lunchbowl schools by 84 sponsors. A total income of **£38,655** was given. £2,067 of the income was given to buy Christmas presents.

9 children left the programme due to their families moving away from Nairobi.

3 new sponsors have joined The Lunchbowl Network this year to support children in the Angel Kindergartens and ACK Good Samaritan Primary school. 6 sponsors withdrew their support.

MONTHLY DONORS

14 donors have given specifically for the provision of food. **Total: £2,626.**

8 donors have given specifically for for Angel Kindergarten and ACK Good Samaritan. **Total: £5,070.**

16 donors have given to General funds. **Total: £5,132.**

1 donor has given to Extreme Need Fund. **Total: £252.**

PAYPAL DONORS

9 donors gave to General funds. **Total: £2,561.**

3 donors gave to the Saturday Food Programme. **Total: £557.**

8 overseas donors gave to Child sponsorship. **Total: £3,266.**

We are so grateful to all our monthly donors and child sponsors whether you are individuals, schools or churches. Your commitment to these vulnerable children is a vital part of our provision and very much appreciated.

A Very Special Thanks:

Our Volunteer Network: the dedicated core of the Lunchbowl team consists of Anna Kate Fuller, Jess Shadrach, Ellie Gomes, Camilla Wright, April McDevitt, Carolyn Green, Fran Turko, Heidi Gomes, Heike Paulson, Helen Masters, Jean Shipton, Jenny Stuart, Mandy Cormack, Hannah McGreevy, Jess Bridgland, Nicole Dyson, Pauline Collins, Selina Overy, Sue Stears and Wendy Clow.

The compassionate support and dedication of the whole Lunchbowl Team is highly valued. Each member has made a significant selfless impact in the fundraising potential of the charity. Their compassionate concern and weekly interest from the team via WhatsApp is a source of much encouragement and support to the trustees of The Lunchbowl Network Kenya. Together, the team in Kenya and the UK are helping to bring hope and change to a desperate situation. The whole team is greatly appreciated.

All of your wholehearted generosity of heart, time, energy and resources is deeply appreciated.

A very special thank you to Jess Shadrack for creating a new website and to Ellie Gomes for creating online posters and developing our social media.

Sue Stears: The charity would like to express much gratitude to Sue Stears for her commitment, time and energy and not least her administrative and book keeping skills. Sue Stears tirelessly and thoughtfully administrates all of the sponsorship programme for the kindergarten, primary and secondary school pupils. Her detailed financial expertise is highly valued and appreciated.

Finally, thank you to:

The Big Yellow Storage Company: We are always very grateful to The Big Yellow Storage Company for making it possible to store much of our event equipment and school resources for Kenya, including school shoes. Thank you very much, your support makes a big difference.

British Airways: For always giving generous baggage allowances to transport donations and educational equipment.

Lunchbowl Financial Management

There are effective and appropriate financial and accounting systems in place. There is a segregation of responsibility such that all monies collected are counted by two designated individuals from the Lunchbowl Team.

All donations are deposited into the bank by named regional team members. All gift aid forms are maintained by Mandy Cormack. All documentation is kept in compliance with data protection regulations. Monthly book keeping, receipts, bank statements and reconciliations of all monies debited and credited to the bank account are maintained on a monthly basis by Sue Stears. Monthly book keeping is also processed and checked by our accountants.

Present and future use of resource and team

The Lunchbowl Network UK operates completely on a voluntary basis and consequently over 98.7 pence of every £1 raised reaches and impacts the orphaned and vulnerable children.

Reserves policy

We currently have a no reserves policy. We focus on deploying funds as received for the uplifting of the poorest children.

No trustee or volunteer receives any financial remuneration or benefit from the charity. All visitors to Lunchbowl Network Kenya are self-funded.

**THE LUNCHBOWL NETWORK LIMITED
(LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The charity has continued its fund raising activities this year. This has a direct impact on the lives of the very young and vulnerable children for whom we care. These are the extreme poor and often surviving on one meal or less a day living in the Kibera. The urgent needs are their physical wellbeing in terms of their essential nutrition, emotional, social, spiritual and academic development.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05708351 (England and Wales)

Registered Charity number

1114981

Registered office

1 Glebe Way
Chesham Bois
Amersham
Buckinghamshire
HP6 5ND

Trustees

Mr S D McGreevy
Mrs S McGreevy
Mrs W Clow
Miss H F McGreevy
Mrs J J Bridgland

Directors

Mr. S D McGreevy (Chairman)
Mrs. S McGreevy
Mrs. W Clow
Ms H F McGreevy
Mrs J J Bridgland


Accountant

Acuity Professional Partnership LLP
Business Advisers and Accountants
Unit 2.02 High Weald House,
Glovers End, Bexhill,
East Sussex,
United Kingdom, TN39 5ES

**THE LUNCHBOWL NETWORK LIMITED
(LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2023**

Approved by order of the board of trustees on 09 June 2024 and signed on its behalf by:

Signed:  **Date** .. 09.06.24 ..

Trustee: Stuart McGreevy

Signed:  **Date** 09.06.24

Trustee: Sally McGreevy

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE LUNCHBOWL NETWORK LIMITED (REGISTERED NUMBER: 05708351)**

I report on the financial statements for the year ended 31 August 2023 set out on pages 12 - 18.

This report is made solely to the Directors of The Lunchbowl Network Ltd, as a body, in accordance with regulations made under section 145 of the Charities Act 2011 and Charity SORP (frsse).

My work has been undertaken so that I might state to the Directors matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and charity's directors for my independent examination work, for this report, or for the statement I have given below.

Respective responsibilities of Directors and Independent Examiner

As Charity directors for the purposes of charity law, are responsible for the preparation of the financial statements. The Directors consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

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

- a) examine the accounts under section 145 of the 2011 Act;
- b) follow the procedures laid down in the general Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act; and
- c) state whether particular matters have come to my attention.

Basis of Independent Examiner's statement

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity, and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as Directors concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent Examiner's statement

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

- 1) which gives me reasonable cause to believe that in any material respect the requirements
 - a) to keep accounting records in accordance with Section 130 of the Charities Act; and
 - b) to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Charities Act have not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Charles Osei, BSc (Hons), MSc, ACIE, AFA, ATA, MCIPP

Charles & Associate Ltd
Unit 1, Balfour Business Centre, 390-392 High Road,
Ilford London
IG1 1BF

10 June 2024

**THE LUNCHBOWL NETWORK LIMITED
(LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 AUGUST 2023**

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		<u>180,816</u>	<u>4,365</u>	<u>185,181</u>	<u>240,851</u>
EXPENDITURE ON					
Raising funds					
Raising donations and legacies		<u>2,419</u>	-	<u>2,419</u>	<u>3,431</u>
		<u>2,419</u>	-	<u>2,419</u>	<u>3,431</u>
Charitable activities					
Cost of charitable activities		<u>187,585</u>	<u>4,365</u>	<u>191,950</u>	<u>252,500</u>
Total		<u>190,004</u>	<u>4,365</u>	<u>194,369</u>	<u>255,931</u>
NET INCOME/(EXPENDITURE)		(9,188)	-	(9,188)	(15,080)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>27,370</u>	-	<u>27,370</u>	<u>42,450</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>18,182</u></u>	<u><u>-</u></u>	<u><u>18,182</u></u>	<u><u>27,370</u></u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

**THE LUNCHBOWL NETWORK LIMITED
(LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL POSITION
31 AUGUST 2023**

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	5	3,746	-	3,746	4,682
CURRENT ASSETS					
Prepayments and accrued income		13,985	-	13,985	19,295
Cash at bank		1,201	-	1,201	4,143
		<u>15,186</u>	<u>-</u>	<u>15,186</u>	<u>23,438</u>
CREDITORS					
Amounts falling due within one year	6	(750)	-	(750)	(750)
NET CURRENT ASSETS		<u>14,436</u>	<u>-</u>	<u>14,436</u>	<u>22,688</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>18,182</u>	<u>-</u>	<u>18,182</u>	<u>27,370</u>
NET ASSETS		<u>18,182</u>	<u>-</u>	<u>18,182</u>	<u>27,370</u>
FUNDS					
Unrestricted funds	7			18,182	27,370
TOTAL FUNDS				<u>18,182</u>	<u>27,370</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

The notes form part of these financial statements

**THE LUNCHBOWL NETWORK LIMITED
(LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL POSITION - continued
31 AUGUST 2023**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 09 June 2024 and were signed on its behalf by:



Mr S D McGreevy - Trustee

The notes form part of these financial statements

**THE LUNCHBOWL NETWORK LIMITED
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023**

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (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 accounts are prepared in sterling which is the functional currency of the company, rounded to nearest pound.

GOING CONCERN

The trustees believe that there are no material uncertainties related to events or conditions that may cast significant doubt upon the charity's ability to continue as a going concern.

COMPANY STATUS

The company is limited by guarantee. The members are listed in the trustees report. In the event of the company being wound up, every member is liable to contribute a sum not exceeding £10. The address of the registered office of the charity is given on page 7.

INCOME

All incoming resources are included in the Statement of the Financial Activities when The Lunchbowl Network Limited legally entitled to the income and the amount can be quantified with reasonable accuracy.

Gifts in kind donated for the distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. No amounts are included in the financial statements for services donated by volunteers.

Intangible income, which comprises donated services, is included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantified and measurable. No income is recognised where there is no financial cost borne by a third party.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time investment income is receivable.

EXPENDITURE

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities, where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Costs of the activities in furtherance of the charity's objects are those costs incurred directly for the furtherance of the objects of The Lunchbowl Network Limited.

Support costs are those costs incurred directly in support of expenditure on the objects of the and include The Lunchbowl Network Limited project management carried out at the head office.

TANGIBLE FIXED ASSETS

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

Computer equipment - 20% on reducing balance

**THE LUNCHBOWL NETWORK LIMITED
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2023**

1. ACCOUNTING POLICIES - continued

TAXATION

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

FUND ACCOUNTING

General funds are unrestricted funds which are available for the use at the discretion of the trustees in furtherance of the general objectives of The Lunchbowl Network Limited and which have not been designated for the other purposes.

FINANCIAL INSTRUMENTS

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

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

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

Basic financial assets

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

Classification of financial liabilities

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

Basic financial liabilities

Basic financial liabilities, including creditors, bank loans and loans from fellow group companies that are classified as debt, are initially recognized at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payment discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

**THE LUNCHBOWL NETWORK LIMITED
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2023**

2. NET INCOME/(EXPENDITURE)

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

	2023	2022
	£	£
Depreciation - owned assets	<u>936</u>	<u>1,170</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2023 nor for the year ended 31 August 2022.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 August 2023 nor for the year ended 31 August 2022.

4. STAFF COSTS

The average number of persons employed by the company during the year was as follows:

	2023	2022
	No.	No.
Non-remunerated Trustees	5	5

No employee received remuneration amounting to more than £60,000 in either year.

5. TANGIBLE FIXED ASSETS

	Computer equipment £
Cost	
At 1 September 2022 and 31 August 2023	<u>8,726</u>
Depreciation	
At 1 September 2022	4,044
Charge for year	<u>936</u>
At 31 August 2023	<u>4,980</u>
Net book value	
At 31 August 2023	<u>3,746</u>
At 31 August 2022	<u>4,682</u>

**THE LUNCHBOWL NETWORK LIMITED
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2023**

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Accrued expenses	750	750

7. MOVEMENT IN FUNDS

	At 1.9.22 £	Net movement in funds £	At 31.8.23 £
Unrestricted funds			
General fund	27,370	(9,188)	18,182
TOTAL FUNDS	<u>27,370</u>	<u>(9,188)</u>	<u>18,182</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	180,816	(190,004)	(9,188)
Restricted funds			
Dinner programme/Extreme need	4,365	(4,365)	-
TOTAL FUNDS	<u>185,181</u>	<u>(194,369)</u>	<u>(9,188)</u>

Comparatives for movement in funds

	At 1.9.21 £	Net movement in funds £	At 31.8.22 £
Unrestricted funds			
General fund	42,450	(15,080)	27,370
TOTAL FUNDS	<u>42,450</u>	<u>(15,080)</u>	<u>27,370</u>

**THE LUNCHBOWL NETWORK LIMITED
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2023**

7. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	235,170	(250,250)	(15,080)
Restricted funds			
Dinner programme/Extreme need	5,681	(5,681)	-
TOTAL FUNDS	<u>240,851</u>	<u>(255,931)</u>	<u>(15,080)</u>

8. RELATED PARTY DISCLOSURES

Lunchbowl Trust Kenya is a related party to The Lunchbowl Network Limited. During the year, The Lunchbowl Network Limited had donated £182,950 (2022 : £252,500) to Lunchbowl Trust Kenya.

**THE LUNCHBOWL NETWORK LIMITED
(LIMITED BY GUARANTEE)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2023**

	2023	2022
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Gift & donation	122,931	177,853
Grants	<u>62,250</u>	<u>62,998</u>
	185,181	240,851
Total incoming resources	185,181	240,851
EXPENDITURE		
Raising donations and legacies		
Administration cost	1,483	2,051
Jewellery Elles and Hearts	-	210
Computer equipment	<u>936</u>	<u>1,170</u>
	2,419	3,431
Charitable activities		
Lunchbowl Trust Kenya donation	182,950	252,500
Other donation	<u>9,000</u>	<u>-</u>
	191,950	252,500
Total resources expended	194,369	255,931
Net expenditure	<u>(9,188)</u>	<u>(15,080)</u>

This page does not form part of the statutory financial statements

THE LUNCHBOWL NETWORK LIMITED

England & Wales - Charity number 1114981

Accounts

REGISTERED COMPANY NUMBER: 05708351 (England and Wales)
REGISTERED CHARITY NUMBER: 1114981

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022
FOR
THE LUNCHBOWL NETWORK LIMITED
(LIMITED BY GUARANTEE)**

**THE LUNCHBOWL NETWORK LIMITED
(LIMITED BY GUARANTEE)**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

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TRUSTEES REPORT SEPTEMBER 2021 - AUGUST 2022

This year the charity raised £240,851. This was an increase of £26,000 from the previous year.

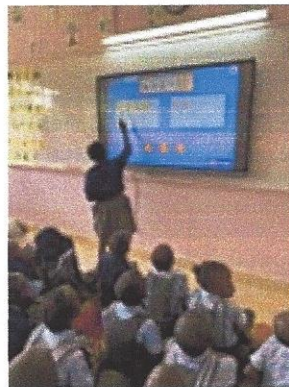
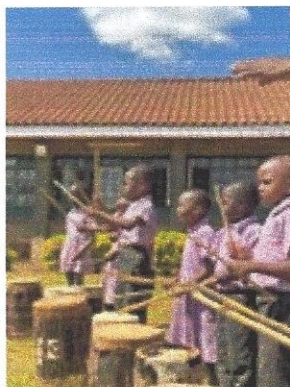
The charity is very grateful for the generosity and kindness of many individual donors, churches, schools and Trusts. This dedicated giving continues to provide daily vital help, bringing life and hope to those who are most in need.

The aim of The Lunchbowl Network is always to seek and identify those in severe need, who live within the Kibera and Kwarangare, Nairobi. Kibera is the largest slum in sub Saharan Africa with an estimated population of 1-1.5m people living in a densely populated and harsh environment.

The charity responds to these profound disadvantages by providing a series of actions; daily wholesome nutrition combined with a stimulating education to a high standard in a safe learning environment.

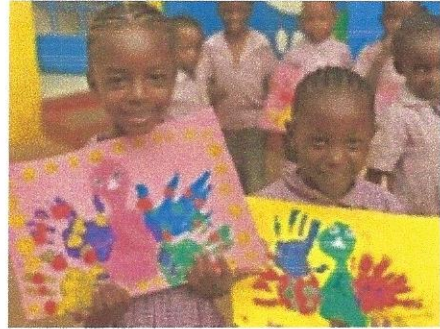
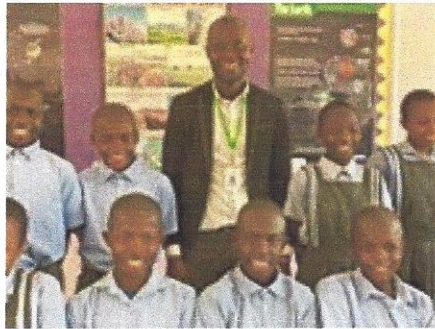
Educational Impact:

We provide a creative, quality education daily to 488 highly vulnerable children. Within the schools we aim to meet the children's emotional, social and spiritual needs and aims to deliver the Kenyan syllabus in an interesting and creative manner.



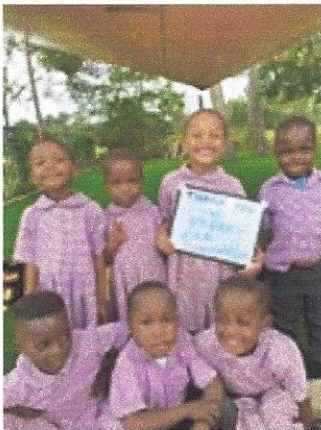
It is in stark contrast to what would otherwise be available to any child from Kibera. The provision includes two Early Years Kindergartens, one is situated adjacent (100m) to Kibera. The other Kindergarten, Primary school, Special Educational Needs facility (which includes a unit for the deaf) is located in Karen. The children are transported daily to Karen from Kibera.

All the schools follow the new CBC Kenyan curriculum and the teachers are selected from some of the most reputable schools in Nairobi. Educational equipment is sourced from the UK.



Our aim is to counteract their disadvantaged start in life and give them an opportunity to compete for secondary school places by developing literate and numerate children who will eventually be able to compete nationally for university places or vocational training. We believe that schools are a foundational platform for providing pathways out of extreme poverty.

Our children are aged between 2 - 14 years. All have experienced either the death of one or both parents, serious illness of a parent, or if challenged with Special Educational Needs. Prior to being admitted into one of our schools, many children would be surviving on one bowl of porridge or less per day and will be in extreme need.

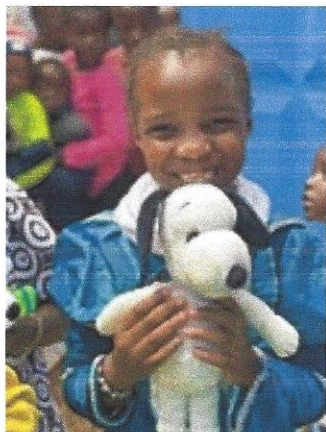


- Five out of sixteen classrooms have smart boards which has transformed the learning potential of the classes.

- New astroturf was provided for one of the kindergartens by The Brothers Trust and a sunshade was funded by the Sterry Family Foundation. The grass and shade have transformed the outdoor play environment for the younger children and those with special needs allowing them space to run and roll in a clean and inviting place.



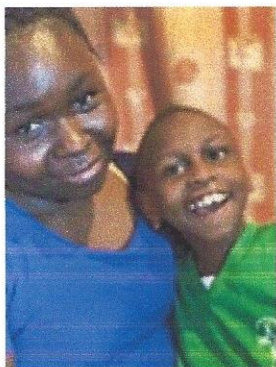
- The charity employs 43 Kenyans; a 31 teaching team and 12 support staff. These include specialist teachers for Sports, Art, English, Maths, Science, Kiswahili, Social Studies, Special Educational Needs and Hearing Impairment.



- Sexual abuse and drug counselling for all children was provided late October and before the long Christmas holiday. Safeguarding training is provided annually for every member of staff.
- At Christmas, every kindergarten child received a toy.
- Over 40 children from the St Nicholas Children Home, which is on the same site as the Good Samaritan Primary School, attended the School. All of the children from the home were referred from Social Services due to their vulnerability.

- Every Thursday Artists for Africa, an American funded charity, spent the afternoon with each class in the Primary school. The children experienced ballet, African contemporary dance, drama and music.

Integrated provision for children challenged with Special Educational Needs SEN



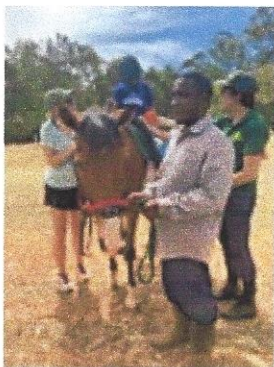
In the last year the children in the SEN class have increased from 6 to 19 children.

A critical need was identified relating to children with Special Educational Needs (SEN), including those with profound hearing loss. Children with SEN and their caregivers constitute one of the most disadvantaged and isolated groups within the informal settlements. Many of the children with mobility and learning challenges were found locked alone or hidden away in their huts, all without any stimulation or the means to communicate.



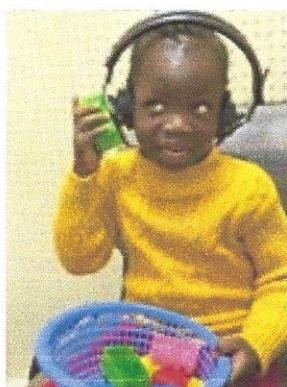
The quality of education and integrated learning for the children with hearing impairment and Special Educational Needs is unique within Kenya in terms of quality provided and inclusion. All of the children from Kibera with SEN have been marginalised with no alternative educational provision.

- 5 mothers who have children with Special Educational needs are employed as assistants in the SEN class. The work provides the mothers with dignity and financial independence.
- The work gives these mothers the opportunity to work alongside other mothers facing similar challenges and counteracts their social isolation and their children's isolation.
- Every week the children from the SEN class enjoy swimming at a local pool accompanied by their mothers, teaching team and a physiotherapist. In addition a small group of children attend Riding for the Disabled every week to enhance their core strength and mobility.
- Every day the children have access to 1:1 physiotherapy.



Integrated provision for Hearing Impaired Children

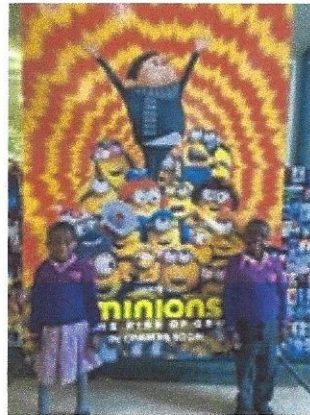
This year, the unit for hearing impaired increased to 15 children.



- All the children have been issued with post aural hearing aids and been tested to assess the degree and type of hearing loss. The cost of the hearing aids was covered by individual donors. None of the children had received a formal assessment prior to joining the unit. Every month the children attend an audiology clinic to maintain the function of their hearing aids.
- Every term the children from the unit benefit from a school trip. This year this has included a visit to watch Minions at the cinema and a visit to the Elephant orphanage. Both experiences were new to the children.
- The unit operates an integrated system with hearing peers for dance, PE and art. Every week the children from the unit also visit a local International school to join in with their afternoon curriculum.
- Both teachers in the unit are qualified to teach using Kenyan Sign Language.
- Every Saturday a Sign Language Support Group for parents of the deaf and children meets in one of the homes within Kibera. The purpose is to learn Kenyan Sign Language so that families can communicate together. In addition the group provides social support for mothers struggling to raise a deaf child. Up to 10 mothers and carers attend each week.



- The Hearing Impaired children have benefitted from weekly Speech and Language Therapy sessions funded by The Brothers Trust.



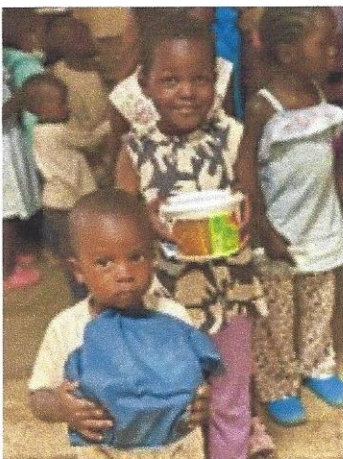
In total, 488 children have been given a good quality education for children aged between two and fourteen years between. This is as follows:

- 242 Kindergarten children
- 246 Primary children
- 15 Hearing Impaired - Profoundly Deaf children
- 19 Children with SEN

Nutritional impact:

Since 2006, a Saturday Dinner programme has operated with our local team feeding up to 450 under 10 year olds. This fills an essential need to tackle hunger and malnutrition in the very young.

According to the Kenya National Bureau of Statistics, Kenya Demographic and Health Survey 2022 - Many children under 5 years old are stunted or too short for their age. This is a sign of chronic undernutrition. Many children under age 5 are wasted (too thin for their height), which is a sign of acute undernutrition. Many children are also underweight, or too thin for their age



The pandemic closed the Saturday Dinner Programme for over one year. Once restriction eased the Saturday Dinner Programme reopened as a Saturday Take-away Programme in August 2021. Children began queuing at 8.00 a.m for the doors opening at 11.00 a.m. Children came with their own containers which were then filled with a hot lunch for them to eat at home as restrictions did not allow for them to gather and eat in the hall. A community team of 10 men and women cooked and served the food every Saturday.

This year, 42 families connected to the Lunchbowl Schools received crisis home food packs every month. These families were in acute need. Every food pack lasted for two weeks and provided one meal each day for each family member. These families had up to 8 members.

A food pack consists of maize flour, rice, sugar and oil. The families benefitting from the food packs were all connected to the Angel Kindergartens and the Good Samaritan Primary School. They were selected due to severity of need.

Totals of Food Provision :

Food pack meals this year: 122,640

Saturday Dinner Programme hot dinners: 17,500

School breakfasts this year: 140,544

School lunches this year: 140,544

Total number of meals provided per year: 421,228

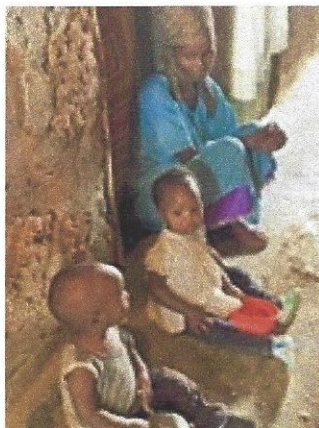
Total per month: 35,102

Total per week: 8,775

Total per day: 1,253

Extreme Need Provision:

On average three fires per month this year caused severe distress to families, losing both home and house contents. This year two main fires left 368 families homeless.



- Lunchbowl provided 31 crisis rent payments and basic household necessities to our families facing eviction or rehoming due to flood or fire destruction.

The Lunchbowl Network Ltd and The Lunchbowl Network Kenya Ltd

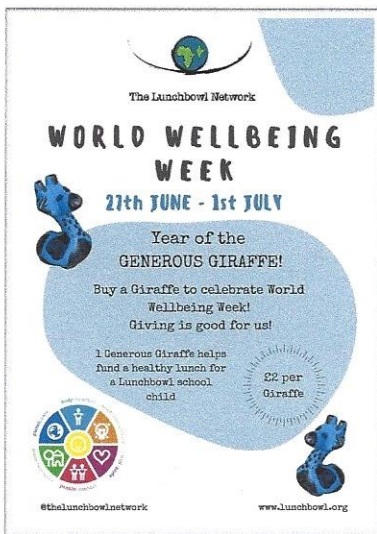
The Lunchbowl Network Ltd UK partners with The Lunchbowl Network Kenya Ltd. The Lunchbowl Network Kenya is incorporated and is a registered charitable Trust.

The financial donations have been achieved from the following:

UK VOLUNTEER TEAM

Based in the UK, the team give their time and energy to raise the profile and funds for The Lunchbowl Network.

UK SCHOOLS



World Wellbeing Week June 2022 - The Year of the Generous Giraffe

In June 2022, many schools joined again for the Lunchbowl campaign during World Wellbeing Week called "The Year of the Generous Giraffe". This promotes to UK children how giving is an essential part of their own wellbeing. UK school children had the opportunity to buy a soapstone giraffe made in Kenya for £2.00.

In total, 18 schools have supported the charity this year. The donations ranged between £180 and £2,000.

Total donations: This year £10,629 was raised through schools. Last year £19,000 was raised through schools.

UK School Ambassadors: Thank you Selina Overy, Carolyn Green, Pauline Collins, Wendy Clow, Nicole Dyson, Jean Shipton, Heidi Gomes and Anna Kate Fuller for your wholehearted willingness, commitment and skills to tell the Lunchbowl story to school children.

Thank you to the following school communities and head teachers for the generous support given this year:

All Saints C of E
Chesham Bois Primary
Christ Church New Malden
Coombe Hill New Malden
Dundonald Primary
Elmea Infants and Juniors
Elswick Nursery
Farlington School
Fernhill School
Furzedown Primary
Handford School

Merton Park Primary
Poplar Primary
Sherston Primary
St Boniface C of E
St Marys Tetbury C of E
St Peters School
Swaffield Primary

CHURCHES

We are delighted to be Mission Partners with the following churches who have remained highly supportive: PCC All Saints, PCC St Leonards Church of England, Amersham, St Pauls Church of England, Kingston.

Thank you to every church for your kind support.

Total donations: £8,730.

TRUSTS

Bryan Guinness Trust: £ 6,000

Eleanor Rathbone CT: £ 2,000

Grace Trust: £ 1,000

Hugh Symons CT: £ 2,500

Pat Newman Memorial Trust: £ 1,600

Peter Stebbing Charity: £ 4,800

Souter Charitable Trust: £4,000

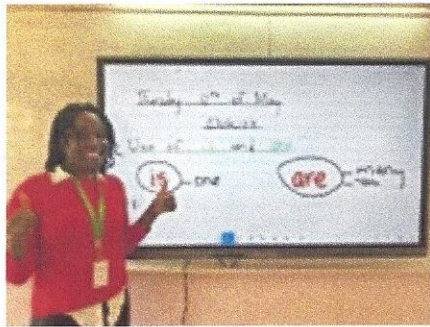
Sterry Family Foundation: £ 3,000

The Tula Trust: £ 2,000

Total donations: £26,900.

We are deeply grateful to Mandy Cormack for her dedicated time and energy applying to Trusts and Foundations on behalf of The Lunchbowl Network.

THE BROTHERS TRUST



A very special thank you to The Brothers Trust for their kindness and commitment. This included covering the salary costs of 20 teachers and 15 Learning Support Assistants between between September 2021 and December 2021.

In addition, the Brothers Trust funded:

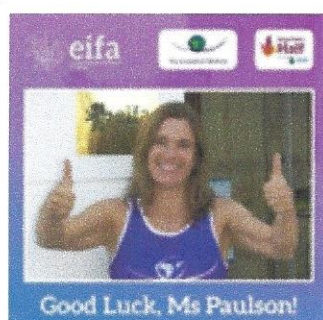
Astroturf at the Good Samaritan; Saturday Parent Sign Language classes, school trips for the hearing impaired children to the cinema, Pallet Cafe and to the Elephant Orphanage; salary of a Speech and Language therapist and two teachers of the deaf. The Brothers Trust has funded 4 interventional smart boards too.

Total donated: £59,588

EVENTS

Thank you:

- Wendy Clow for running the Cotswolds Ultra challenge and raising £ 1,803
- Heike Paulson for running the Royal London Parks and raising £ 546



LARGE DONATIONS

10 private donations ranging between £960 to £28,000 were received. We are very grateful for every donation and respect the discreet manner in which these have been given.

CHILD SPONSORSHIP

126 children were sponsored in the two Lunchbowl schools by 87 sponsors. A total income of £33,960 was given. £1,680 of the income was given to buy Christmas presents. 12 children left the programme due to their families moving away from Nairobi.

2 new sponsors have joined The Lunchbowl Network this year to support children in the Angel Kindergartens and ACK Good Samaritan Primary school. 2 sponsors withdrew their support.

MONTHLY DONORS

14 donors have given specifically for the provision of food. Total: £2,844.

9 donors have given specifically for general expenses for Angel Kindergarten and ACK Good Samaritan. Total: £7,208.

16 donors have given to General funds. Total: £4,507.

1 donor has given to the Extreme Need Fund. Total: £252.

PAYPAL DONORS

10 donors gave to General funds: £1,811.

3 donors gave to the Saturday Food Programme: £804.

We are so grateful to all our monthly donors and child sponsors whether you are individuals, schools or churches. Your commitment to these vulnerable children is a vital part of our provision and very much appreciated.

A Very Special Thanks:

Our Volunteer Network: The dedicated core of the Lunchbowl team consists of Anna Kate Fuller, Jess Shadrach, Ellie Gomes, Camilla Wright, April McDevitt, Carolyn Green, Fran Turko, Heidi Gomes, Heike

Paulson, Helen Masters, Jean Shipton, Jenny Stuart, Mandy Cormack, Hannah McGreevy, Jess Bridgland, Nicole Dyson, Pauline Collins, Selina Overy, Sue Stears and Wendy Clow.

The compassionate support and dedication of the whole Lunchbowl Team is highly valued. Each member has made a significant selfless impact in the fundraising potential of the charity. Their compassionate concern and weekly interest from the team via WhatsApp is a source of much encouragement and support to the trustees of The Lunchbowl Network Kenya. Together, the team in Kenya and the UK are helping to bring hope and change to a desperate situation. The whole team is greatly appreciated.

All of your wholehearted generosity of heart, time, energy and resources is deeply appreciated.

A very special thank you to Jenny Stuart for updating the website and to Jess Shadrack and Ellie Gomes for creating online posters and developing our social media.

Sue Stears: The charity would like to express much gratitude to Sue Stears for her commitment, time and energy and not least her administrative and book keeping skills. Sue Stears tirelessly and thoughtfully administrates all of the sponsorship programme for the kindergarten, primary and secondary school pupils. Her financial expertise is highly valued and appreciated.

Finally, thank you to:

The Big Yellow Storage Company: We are always very grateful to The Big Yellow Storage Company for making it possible to store much of our event equipment and school resources for Kenya, including school shoes. Thank you very much, your support makes a big difference.

British Airways: For always giving generous baggage allowances to transport donations and educational equipment.

Lunchbowl Financial Management

There are effective and appropriate financial and accounting systems in place. There is a segregation of responsibility such that all monies collected are counted by two designated individuals from the Lunchbowl Team.

All donations are deposited into the bank by named regional team members. All gift aid forms are maintained by Mandy Cormack. All documentation is kept in compliance with data protection regulations. Monthly book keeping, receipts, bank statements and reconciliations of all monies debited and credited to the bank account are maintained on a monthly basis by Sue Stears. Monthly book keeping is also processed and checked by our accountants.

Present and future use of resource and team

The Lunchbowl Network UK operates completely on a voluntary basis and consequently over 98.9 pence of every £1 raised reaches and impacts the orphaned and vulnerable children.

Reserves policy

We currently have a no reserves policy. We focus on deploying funds as received for the uplifting of the poorest children.

No trustee or volunteer receives any financial remuneration or benefit from the charity. All visitors to Lunchbowl Network Kenya are self-funded.

**THE LUNCHBOWL NETWORK LIMITED
(LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2022**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The charity has continued its fund raising activities this year. This has a direct impact on the lives of the very young and vulnerable children for whom we care. These are the extreme poor and often surviving on one meal or less a day living in the Kibera. The urgent needs are their physical wellbeing in terms of their essential nutrition, emotional, social, spiritual and academic development.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05708351 (England and Wales)

Registered Charity number

1114981

Registered office

1 Glebe Way
Chesham Bois
Amersham
Buckinghamshire
HP6 5ND

Trustees

Mr S D McGreevy
Mrs S McGreevy
Mrs W Clow
Miss H F McGreevy
Mrs J J Bridgland

Directors

Mr. S D McGreevy (Chairman)
Mrs. S McGreevy
Mrs. W Clow
Ms H F McGreevy
Mrs J J Bridgland Accountant

Accountant

Acuity Professional Ltd
Business Advisers and Accountants
Fifth Floor
11 Leadenhall Street
London
EC3V 1LP

Approved by order of the board of trustees on22.05.2023..... and signed on its behalf by:



.....
Mrs S McGreevy - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE LUNCHBOWL NETWORK LIMITED (REGISTERED NUMBER: 05708351)**

I report on the financial statements for the year ended 31 August 2022 set out on pages 13 - 21.

This report is made solely to the Directors of The Lunchbowl Network Ltd, as a body, in accordance with regulations made under section 145 of the Charities Act 2011 and Charity SORP (frsse).

My work has been undertaken so that I might state to the Directors matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and charity's directors for my independent examination work, for this report, or for the statement I have given below.

Respective responsibilities of Directors and Independent Examiner

As Charity directors for the purposes of charity law, are responsible for the preparation of the financial statements. The Directors consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

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

- a) examine the accounts under section 145 of the 2011 Act;
- b) follow the procedures laid down in the general Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act; and
- c) state whether particular matters have come to my attention.

Basis of Independent Examiner's statement

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity, and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as Directors concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent Examiner's statement

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

- 1) which gives me reasonable cause to believe that in any material respect the requirements
 - a) to keep accounting records in accordance with Section 130 of the Charities Act; and
 - b) to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Charities Act have not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Charles Osei, BSc (Hons), MSc, ACIE, AFA, ATA, MCIPP
Charles & Associate Ltd
Unit 1, Balfour Business Centre, 390-392 High Road,
Ilford London
IG1 1BF

Date: 23/05/2023

**THE LUNCHBOWL NETWORK LIMITED
(LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 AUGUST 2022**

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		235,170	5,681	240,851	214,504
EXPENDITURE ON					
Raising funds					
Raising donations and legacies		3,431	-	3,431	2,789
		3,431	-	3,431	2,789
Charitable activities					
Cost of charitable activities		246,819	5,681	252,500	232,500
Total		250,250	5,681	255,931	235,289
NET INCOME/(EXPENDITURE)		(15,080)	-	(15,080)	(20,785)
RECONCILIATION OF FUNDS					
Total funds brought forward		42,450	-	42,450	63,235
TOTAL FUNDS CARRIED FORWARD		27,370	-	27,370	42,450

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

**THE LUNCHBOWL NETWORK LIMITED
(LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL POSITION
31 AUGUST 2022**

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	5	4,682	-	4,682	5,852
CURRENT ASSETS					
Prepayments and accrued income		19,295	-	19,295	23,692
Cash at bank		4,143	-	4,143	12,906
		<u>23,438</u>	<u>-</u>	<u>23,438</u>	<u>36,598</u>
CREDITORS					
Amounts falling due within one year	6	(750)	-	(750)	-
		<u>22,688</u>	<u>-</u>	<u>22,688</u>	<u>36,598</u>
NET CURRENT ASSETS					
		<u>27,370</u>	<u>-</u>	<u>27,370</u>	<u>42,450</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>27,370</u>	<u>-</u>	<u>27,370</u>	<u>42,450</u>
NET ASSETS					
		<u>27,370</u>	<u>-</u>	<u>27,370</u>	<u>42,450</u>
FUNDS					
Unrestricted funds	7			<u>27,370</u>	<u>42,450</u>
TOTAL FUNDS					
				<u>27,370</u>	<u>42,450</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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


The notes form part of these financial statements

**THE LUNCHBOWL NETWORK LIMITED
(LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL POSITION - continued
31 AUGUST 2022**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 22.05.2023 and were signed on its behalf by:



.....
Mr S D McGreevy - Trustee

The notes form part of these financial statements

**THE LUNCHBOWL NETWORK LIMITED
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (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 accounts are prepared in sterling which is the functional currency of the company, rounded to nearest pound.

GOING CONCERN

The trustees believe that there are no material uncertainties related to events or conditions that may cast significant doubt upon the charity's ability to continue as a going concern.

COMPANY STATUS

The company is limited by guarantee. The members are listed in the trustees report. In the event of the company being wound up, every member is liable to contribute a sum not exceeding £10. The address of the registered office of the charity is given on page 11.

INCOME

All incoming resources are included in the Statement of the Financial Activities when The Lunchbowl Network Limited legally entitled to the income and the amount can be quantified with reasonable accuracy.

Gifts in kind donated for the distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. No amounts are included in the financial statements for services donated by volunteers.

Intangible income, which comprises donated services, is included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantified and measurable. No income is recognised where there is no financial cost borne by a third party.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time investment income is receivable.

EXPENDITURE

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities, where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Costs of the activities in furtherance of the charity's objects are those costs incurred directly for the furtherance of the objects of The Lunchbowl Network Limited.

Support costs are those costs incurred directly in support of expenditure on the objects of the and include The Lunchbowl Network Limited project management carried out at the head office.

TANGIBLE FIXED ASSETS

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

Computer equipment - 20% on reducing balance

**THE LUNCHBOWL NETWORK LIMITED
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2022**

1. ACCOUNTING POLICIES - continued

TAXATION

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

FUND ACCOUNTING

General funds are unrestricted funds which are available for the use at the discretion of the trustees in furtherance of the general objectives of The Lunchbowl Network Limited and which have not been designated for the other purposes.

FINANCIAL INSTRUMENTS

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

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

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

Basic financial assets

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

Classification of financial liabilities

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

Basic financial liabilities

Basic financial liabilities, including creditors, bank loans and loans from fellow group companies that are classified as debt, are initially recognized at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payment discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

**THE LUNCHBOWL NETWORK LIMITED
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2022**

2. NET INCOME/(EXPENDITURE)

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

	2022	2021
	£	£
Depreciation - owned assets	1,170	1,336

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2022 nor for the year ended 31 August 2021.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 August 2022 nor for the year ended 31 August 2021.

4. STAFF COSTS

The average number of persons employed by the company during the year was as follows:

	2022	2021
	No.	No.
Non-remunerated Trustees	5	5

No employee received remuneration amounting to more than £60,000 in either year.

5. TANGIBLE FIXED ASSETS

	Computer equipment £
Cost	
At 1 September 2021 and 31 August 2022	8,726
Depreciation	
At 1 September 2021	2,874
Charge for year	1,170
At 31 August 2022	4,044
Net book value	
At 31 August 2022	4,682
At 31 August 2021	5,852

**THE LUNCHBOWL NETWORK LIMITED
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2022**

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Accrued expenses	750	-

7. MOVEMENT IN FUNDS

	At 1.9.21 £	Net movement in funds £	At 31.8.22 £
Unrestricted funds			
General fund	42,450	(15,080)	27,370
TOTAL FUNDS	<u>42,450</u>	<u>(15,080)</u>	<u>27,370</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	235,170	(250,250)	(15,080)
Restricted funds			
Dinner programme/Extreme need	5,681	(5,681)	-
TOTAL FUNDS	<u>240,851</u>	<u>(255,931)</u>	<u>(15,080)</u>

Comparatives for movement in funds

	At 1.9.20 £	Net movement in funds £	At 31.8.21 £
Unrestricted funds			
General fund	63,235	(20,785)	42,450
TOTAL FUNDS	<u>63,235</u>	<u>(20,785)</u>	<u>42,450</u>

**THE LUNCHBOWL NETWORK LIMITED
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2022**

7. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	200,130	(220,915)	(20,785)
Restricted funds			
Dinner programme/Extreme need	14,374	(14,374)	-
TOTAL FUNDS	<u>214,504</u>	<u>(235,289)</u>	<u>(20,785)</u>

8. RELATED PARTY DISCLOSURES

Lunchbowl Trust Kenya is a related party to The Lunchbowl Network Limited. During the year, The Lunchbowl Network Limited had donated £252,500 to Lunchbowl Trust Kenya.

**THE LUNCHBOWL NETWORK LIMITED
(LIMITED BY GUARANTEE)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2022**

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gift & donation	177,853	181,504
Grants	62,998	33,000
	<u>240,851</u>	<u>214,504</u>
Total incoming resources	240,851	214,504
EXPENDITURE		
Raising donations and legacies		
Administration cost	2,051	1,099
Jewellery Elles and Hearts	210	354
Depreciation of tangible fixed assets	1,170	1,336
	<u>3,431</u>	<u>2,789</u>
Charitable activities		
Lunchbowl Trust Kenya donation	252,500	232,500
	<u>255,931</u>	<u>235,289</u>
Total resources expended	255,931	235,289
Net expenditure	<u>(15,080)</u>	<u>(20,785)</u>

This page does not form part of the statutory financial statements

THE LUNCHBOWL NETWORK LIMITED

England & Wales - Charity number 1114981

Accounts

REGISTERED COMPANY NUMBER: 05708351 (England and Wales)
REGISTERED CHARITY NUMBER: 1114981

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021
FOR
THE LUNCHBOWL NETWORK LIMITED
(LIMITED BY GUARANTEE)**

Acuity Professional Partnership LLP
Business Advisers and Accountants
Fifth Floor
11 Leadenhall Street
London
EC3V 1LP

**THE LUNCHBOWL NETWORK LIMITED
(LIMITED BY GUARANTEE)**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

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TRUSTEES REPORT SEPTEMBER 2020 - AUGUST 2021

The charity had a lower fundraising year, there was a 27.2 % decrease in funds from the previous year. All funds raised have a direct and daily impact on the lives of the most disadvantaged children living within Kibera and Kwarangare informal settlements. The aim of the charity is always to seek and identify those in greatest need. These include children who have experienced the death of one or both parents, serious illness of one or both parents, a large family with no parental employment and children with Special Educational Needs. Prior to being admitted into one of our schools, most children would be surviving on one bowl of porridge or less per day and will be in extreme need.

The charity aims to respond to these profound disadvantages by providing a series of actions; a daily wholesome nutrition combined with a stimulating education to a high standard in a safe environment. Within the schools we aim to meet the children's emotional, social and spiritual needs.

A critical need was identified relating to children with Special Educational Needs (SEN), including those with profound hearing loss. Children with SEN and their caregivers constitute one of the most disadvantaged groups within the settlements. Many of the children with mobility and learning challenges were found locked alone or hidden away in their huts, all without any stimulation or the means to communicate.

During the year, there was a phased reopening of our schools during the Covid pandemic. Throughout school closure there was continuous food provision from emergency food packs. In addition, between September 2020 and December 2020 emergency home learning packs continued to be dispatched and home to home tuition was provided for kindergarten aged children. Emergency rent payments and help for medical emergencies continued throughout the pandemic and continued during the reopening of schools to families who struggled the most.



The charity has continued to benefit from the generosity and kindness from many individual donors, churches, schools and Trusts.

This year £ 214,504 has been donated, last year £272,980 was donated.

There was a 27.2 % decrease of funds amounting to £ 58,476 reduction in funding. Part of the decrease in funding was due to a reduction in funding from events as a result of the pandemic.

We are deeply grateful for all funds received.

Nutritional impact:



Covid Emergency Food Packs: The distribution of Covid emergency food packs continued until the schools were allowed to reopen fully in January 2021.

213 families benefitted from the food packs and were considered by the community team to be those at the highest risk of malnutrition due to the pandemic. When the schools reopened, the majority of children received sufficient nutrition through the school breakfast, fruit snacks and hot lunches.

Every food pack lasted for two weeks and provided one meal each day for each family member, each family had up to 8 members. A food pack consisted of 4 packets of maize flour, 2kgs of lentils, 2kgs of beans, 4kgs of rice and 2 litres of oil as well as a large bar of soap. The families benefitting from the food packs were all connected to the Angel Kindergartens and the Good Samaritan Primary School and were selected due to severity of need.

- Emergency Food packs were given to 213 families twice a month from September to December 2020.
- 42 families continued to receive a food pack from January to August 2021 due to their level of need.

**In total, 2,376 food packs were given.
In total, this provided 19,008 meals.**

Saturday Dinner Take Away

On the last Saturday in August 2021, the Kibera Dinner Programme reopened for the first time as a Saturday lunchtime take away. The Government restrictions did not allow children to gather in one place. Therefore, the children queued and came into the main hut, collected their lunch and then went home again. Children began queuing outside at 8.00 am and the doors opened at 11.00 am. The children came carrying small containers from home which were filled with a cooked dinner.



- 428 severely underprivileged children were fed daily in the two schools from January 2021.
- January 2021 to August 2021 - 75,328 hot school dinners were provided.
- 460 children were fed at the first Saturday Take Away.
- 19,008 Emergency food pack dinners were given.

**In total, over 94,796 dinners have been provided this year.
Last year, 91,686 dinners were provided.**

**This year, the food provided equates to 7,900 dinners each month.
Last year, 7,640 dinners were provided each month.**

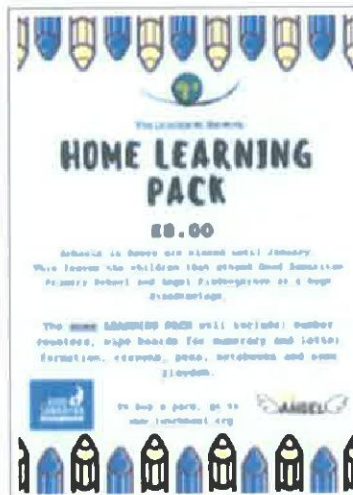
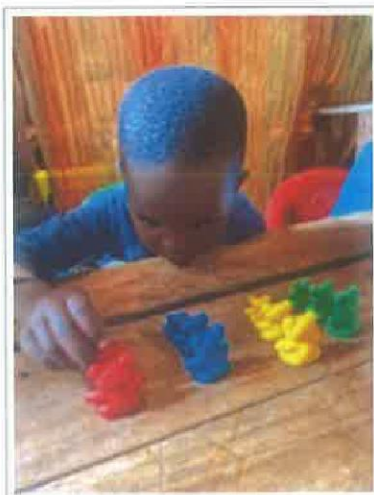
Educational impact:

The Lunchbowl schools provide bright and clean learning environments where the most underprivileged children are well educated and receive two nutritious meals a day. The aim is to feed both minds and tummies. The charity aims for the Kenyan syllabus to be delivered in an interesting and creative manner.

Covid Home Learning

Sadly, the school year was severely disrupted due to the pandemic. The schools remained closed from September 2020 to January 2021. In response to the school closures, home learning packs were created by the teaching team for every kindergarten child. These consisted of a small white board and pen, counting materials, a pot of play doh, pencils, crayons, phonics and maths books. The cost per home learning pack was £8.00.

A team of kindergarten teachers were assigned the task of providing home learning within Kibera. The team visited 8 homes a day for 30 minute sessions with groups of up to 4 children at a time. The time included songs, stories and phonics and numeracy activities. The mothers were shown how to use the home learning packs too.



The home visits were in demanding conditions, often in cramped, dark huts and usually required working on the floor.

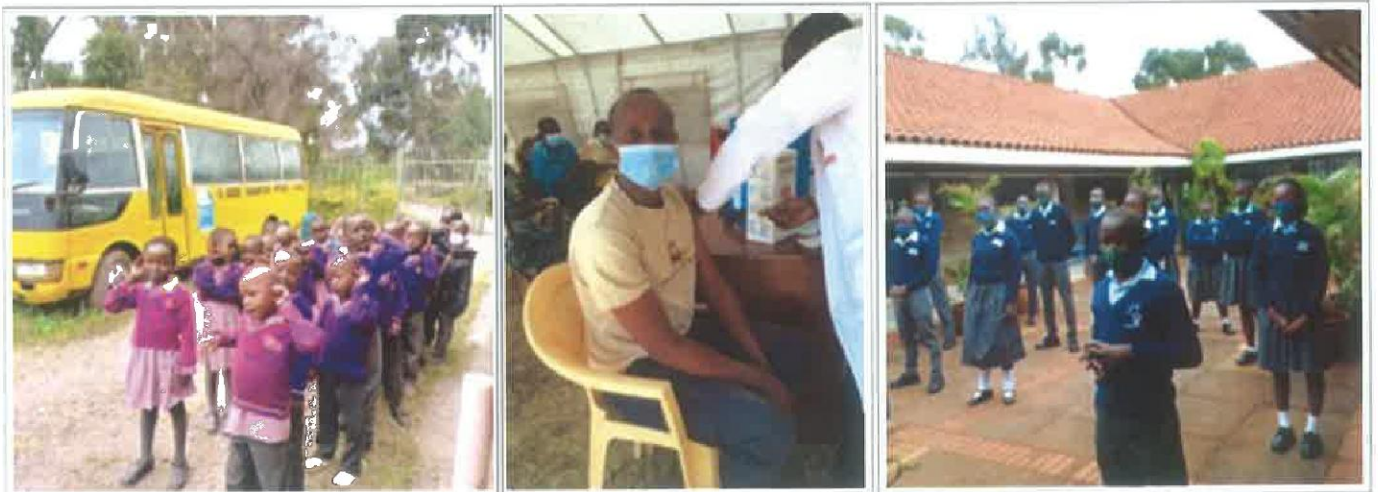
School Provision

In October 2020, the Government allowed children in key examination years to return to school. The schools had to follow strict measures for reopening, including fumigation and an inspection.



All teachers were vaccinated prior to the classes returning. In total, 37 children returned in October 2020. In January, the rest of the children were allowed back to school.

Sadly, schools buses were only allowed to operate at 50% capacity. This impacted the younger children as they would only spend 3 hours in school. Therefore, the two kindergartens operated on an alternate weekly basis, both kindergartens remaining at the Angel Kibera site until the bus restriction eased in July 2021.

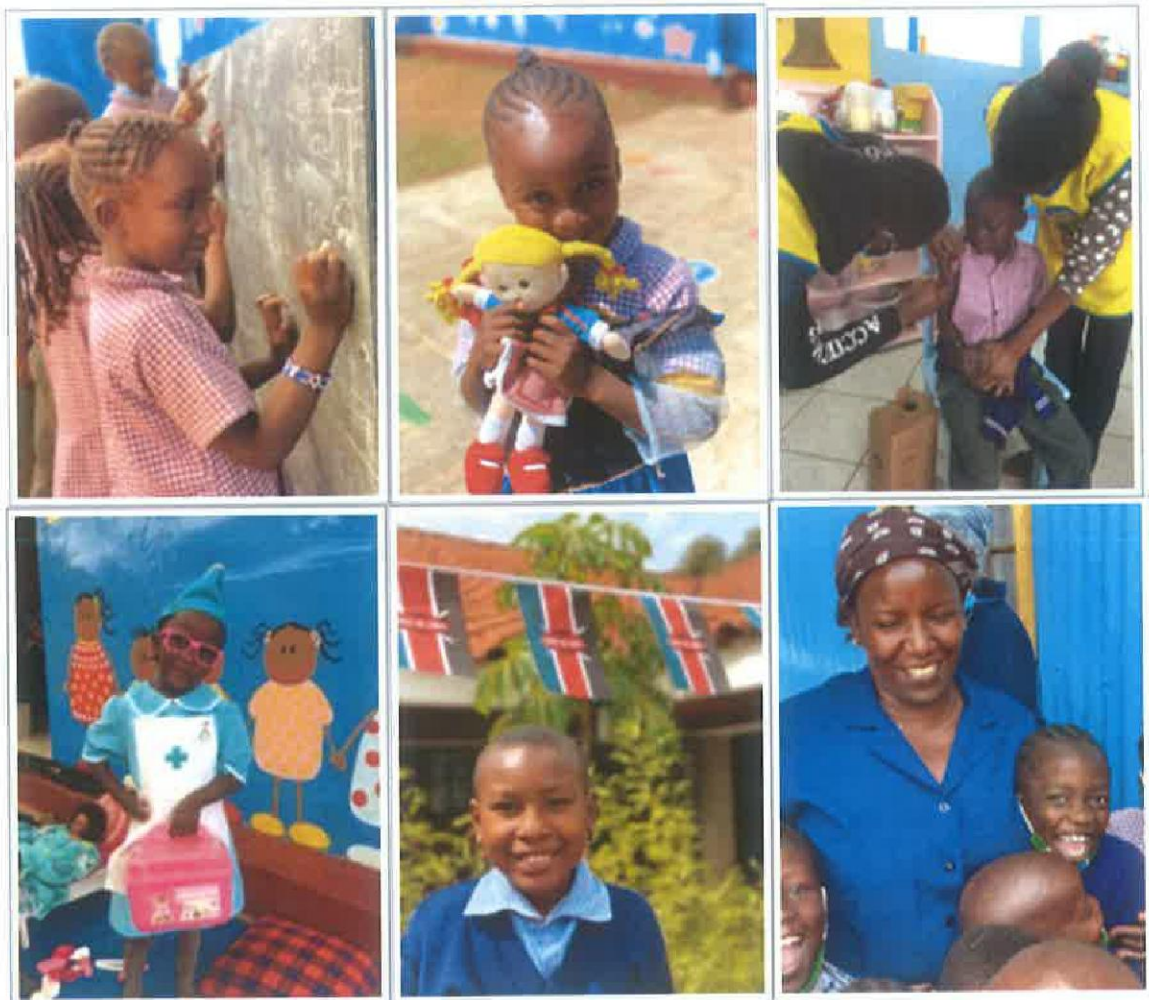


The Lunchbowl Network is reminded everyday of the generous donation made by The Brothers Trust who previously funded two school buses. This transportation has transformed the education potential for the children attending ACK Good Samaritan.

In total, 428 children have been given a good quality education for children aged between two and fourteen years between January 2021 and August 2021.

**192 Kindergarten children
218 Primary children
12 Hearing Impaired - Profoundly Deaf children
6 Children with SEN**

- At Christmas, all of the kindergarten children received a small gift including a small soft toy for the younger children which were kindly donated by Lunchbowl supporters. Father Christmas delivered all the many gifts in a big wheel barrow!



- Sexual abuse counselling was given to 4 children by a specialist child counsellor.
- Every Thursday Artists for Africa, an American funded charity, spent the afternoon with every class in the Primary school. The children experienced ballet, African contemporary dance, drama and music.
- Grade 8 children sat National exam papers for the Kenyan Certificate of Primary Education. The results were identical to the previous year with an average score of 286 / 400. Due to Covid, ACK Primary school children did not receive any home learning. In total, they were out of school for over 4 months.
- The charity employed 6 Kindergarten teachers and 14 Primary teachers. These included specialist teachers for Sports, Art, English, Maths, Science, Kiswahili, and Social Studies.
- A new head teacher for the primary school was appointed in September 2020, her name is Esther Karanja. She assumes responsibility for curriculum compliance and examination registration according to the Ministry of Education.

- 15 Learning Support Assistants, 5 cooks and 5 cleaners were also employed. All of these employees live within the Kibera community and many are mothers of the children. They all have been trained by the charity and now have work that gives them dignity and the means to provide for their families.



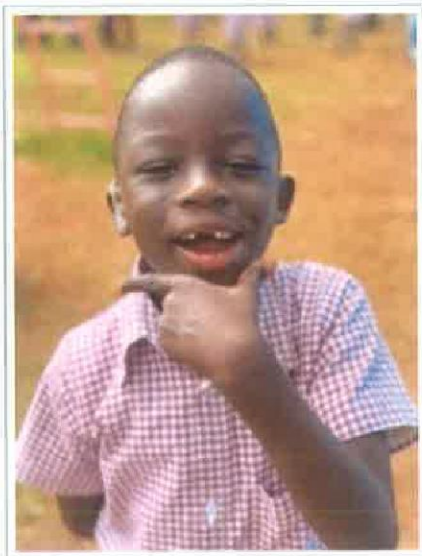
- Parents of the children have been encouraged to attend an annual parent / teacher meeting. Approximately 50% of parents attended. The parents have found these sessions informative and communication about parental responsibility and teacher expectations of student performance and behaviour has been addressed.
- All children received a measles vaccination and de-worming treatments throughout the year.
- 40 children from the St Nicholas Children Home, which is on the same site as the Good Samaritan Primary School, attended the School. All of the children from the home were referred from Social Services due to their vulnerability.



Zawadi Class -The children with Special Educational Needs (SEN) and their mothers were severely affected by school closure. As soon as schools were allowed to reopen these children were given priority provision. Jackson, one of the boys, continued to receive weekly physiotherapy from a British physiotherapist and was given a customised wheelchair for his needs in school.



Unit for the Hearing Impaired



In May 2020, the charity opened a unit for hearing impaired children. These children came from either Kibera or Kwarangare informal settlements. Many of the deaf children were found with no audiological information or diagnosis or misdiagnosis and therefore no hearing aids. They had no means to communicate with the world around them.

The charity employed a full-time teacher who was fluent in Kenyan Sign Language and also a deaf assistant. Initially, the class consisted of seven profoundly deaf children which quickly expanded to twelve deaf children. Following admission to the school, every child was taken to Nairobi Audiology Clinic to be tested for the first time and hearing aids were fitted to every child who would benefit from the amplification. Two of the children became deaf in early childhood through meningitis. One boy has two deaf parents. The rest of the class were born deaf to hearing parents.

The children are taught the Kenyan syllabus in Kenyan Sign Language. The children integrate with their hearing peers for outside activities and practice reverse integration when hearing children join the class to learn sign language.

We are very grateful to individual donors who generously funded the hearing tests and hearing aids. The children have readily accepted wearing hearing aids and were very excited by the gift of hearing.



Extreme Need Fund

- 19 emergency rents have been paid for families who have children attending our schools and who were at risk of eviction.
- Severe floods and fires made many people homeless within Kibera. The Lunchbowl Network provided emergency housing, blankets, bedding and cooking utensils for 5 Lunchbowl families made homeless during the severe floods and fires this year. These emergencies left behind a housing crisis in Kibera for those who were displaced.



- Many children suffered from household burns, particularly during the pandemic when they spent a longer at home. The Lunchbowl Network has funded gels and bandages for severe cases.



Vulnerable Girls Education Programme: Secondary Schools

The Lunchbowl Network funds a total of five girls in boarding schools within Kenya. Two girls finished school in April 2021. One girl who was previously sponsored now attends the University of Nairobi studying a BSC in Engineering.

The boarding school environment provides an escape from Kibera for vulnerable teenage girls and offers them hope to change their future by providing a better education. The process of school allocation is administered Nationally by the Department of Education according to the child's KCPE examination results.

The Lunchbowl Network and The Lunchbowl Network Ltd

The Lunchbowl Network Ltd UK partners with The Lunchbowl Network Kenya Ltd. This is a Kenyan registered charitable company. The Lunchbowl Network Kenya is incorporated and a registered Trust.

The financial donations have been achieved from the following:

UK VOLUNTEER TEAM

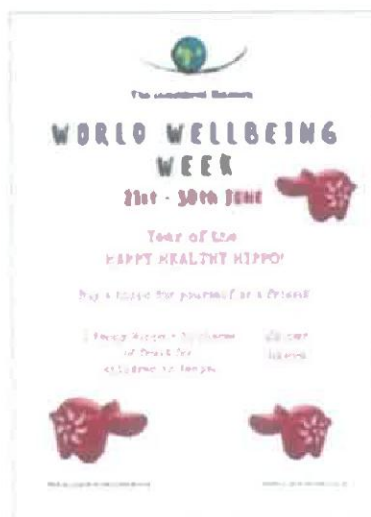
Based in the UK, the team generously give their time and energy to raise the profile and funds for The Lunchbowl Network.

UK SCHOOLS

Despite the distress of Covid, many UK schools continued to be very generous and we are very thankful for their commitment.



World Wellbeing Week June 2021 - The Year of the Happy Hippo



In June 2021, many schools joined a new Lunchbowl campaign during World Wellbeing Week called "The Year of the Happy Hippo".

UK school children had the opportunity to buy a soapstone hippo made in Kenya for £2.00.



Every hippo sold raised sufficient funds to buy fruit for a class, for one day in one of our schools.



We are also very thankful to Jean Shipton for facilitating the donation of equipment from a school in Tower Hamlets which included story books, art equipment, sports equipment and maths resources.

A special thank you to Merton Park Primary School for donating boxes of new art and craft materials.

Christmas "Knickermas" campaign

Many schools supported our Christmas "Knickermas" campaign too.

**In total, 21 schools have supported the charity this year.
The donations ranged between £197 and £1,728.**

Total donations: This year, £19,346 was raised through schools.

The previous year, £17,290 was donated by 32 schools. The financial increase from schools is partly related to the new Wellbeing Week campaign and on line assemblies which proved very popular.

UK School Ambassadors:

During the season of Covid, the School Ambassadors have not been able to take in person assemblies to the same extent as pre-covid. However, due to the long term relationship that our school ambassadors have established, many schools wanted to continue to support without in person assemblies. This was particularly evident during Wellbeing Week which was particularly poignant in the light of recovering from Covid in the UK. A special thank you to Pauline Collins for developing online assembly presentations.

Thank you Selina Overy, Carolyn Green, Pauline Collins, Wendy Clow, Nicole Dyson, Jean Shipton, Heidi Gomes, Mandy Cormack and Anna Kate Fuller for your wholehearted willingness and skills to tell the Lunchbowl story to school children.

Thank you to the following school communities and head teachers for the generous support given this year:

All Saints C of E
All Farthing School
Beatrix Potter School
Chesham Bois Primary
Corpus Christi New Malden
Dundonald Primary School
Free School Hammersmith
Garden Room Nursery
Grey Court School
Holy Trinity C of E
Joseph Hood Primary

Merlin School
Merton Park Primary
Moat School
Morden School
Poplar Primary
St Boniface C of E
St Josephs Portishead
St Marys Tetbury C of E
St Michaels C of E Infants
Vineyard School Morden

CHURCHES

We are delighted to be "Mission Partners" with the following churches who have remained highly supportive throughout the pandemic. PCC St Leonards Church of England, Amersham, St Pauls Church of England, Kingston and St Marys Church of England, Ferndown.

Total donations: £8,600.

Last year, donations from churches totalled £12,000.

TRUSTS

Alan and Nesta Trust: £20,000

Bryan Guinness Trust: £3,000

Souter Charitable Trust: £4,000

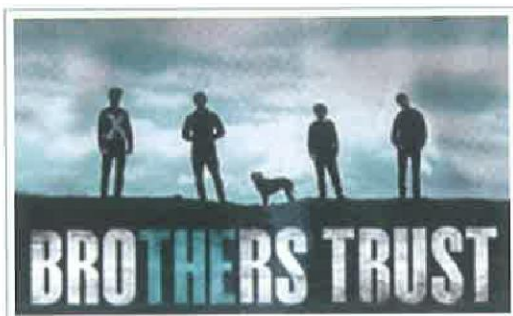
Sterry Family Foundation: £ 2,000

Total donations: £29,000.

Last year, donations from Trusts were £16,984.

We are deeply grateful to Mandy Cormack for her dedicated time and energy applying to Trusts and Foundations on behalf of The Lunchbowl Network.

THE BROTHERS TRUST



A very special thank you to The Brothers Trust for their kindness and commitment throughout the pandemic to meet the salary of costs of 20 teachers and 15 Learning Support Assistants. The Brothers Trust funded salaries from September 2020 to January 2021 via The Lunchbowl Network UK.

Total donated: £37,500

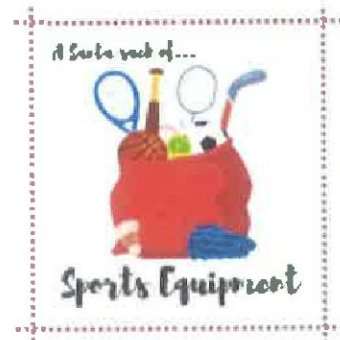
In addition, a balance of £4,000 of restricted funds remained available for bus maintenance, this was used once schools resumed in January 2021.

EVENTS

Due to Covid restrictions, the charity was unable to fundraise from in person events. This significantly impacted our fundraising potential. Last year £27,000 was raised through events. This year we raised £1,458 through Virgin crowdfunding for medical expenses for Joy, a little girl with severe facial burns.

Supporters also bought online virtual gifts to support the kindergarten resources totalling £288.

A very special thank you to Jenny Stuart for facilitating the online gifts on the website and to Jess Shadrack for creating online posters for schools and online giving.



LARGE DONATIONS

12 private donations ranging between £487 to £11,000 were received. We are very grateful for every donation and respect the discreet manner in which these have been given.

CHILD SPONSORSHIP

- **126 children were sponsored in the two Lunchbowl schools by 85 sponsors. A total income of £37,240 was given.** £1,531 of the income was given to buy Christmas presents. 12 children left the programme due to their families moving away from Nairobi.
- **6 new sponsors have joined The Lunchbowl Network this year to support children in the Angel Kindergartens and ACK Good Samaritan Primary school.** 5 sponsors withdrew their support and one sponsor died.
- **5 teenage girls were sponsored in 5 Secondary boarding schools.** Two girls completed their Secondary education and one now studies Engineering at the University of Nairobi. Total income of £3,707.

MONTHLY DONORS

- 19 donors have given specifically for the provision of food. Total: £3,574.
- 10 donors have given specifically for general expenses for Angel Kindergarten and ACK Good Samaritan. Total: £6,391.
- 16 donors have given to General funds. Total: £15,000.
- 2 donors have given to the Extreme Need Fund has provided. Total: £452.

PAYPAL DONORS

- 12 donors gave to General funds: £2,182.
- 4 donors gave to the Saturday Food Programme: £808.
- 1 donor gave to Education: £22.75.

A Very Special Thanks:

Our Volunteer Network: The dedicated core of the Lunchbowl team consists of Alice Hutton, Anna Kate Fuller, Jess Shadrach, Ellie Gomes, Camilla Wright, April McDevitt, Carolyn Green, Fran Turko, Heidi Gomes, Heike Paulson, Helen Masters, Jean Shipton, Jenny Stuart, Mandy Cormack, Hannah McGreevy, Jess Bridgland, Nicole Dyson, Pauline Collins, Selina Overy, Sue Stears and Wendy Clow.

The compassionate support and dedication of the whole Lunchbowl Team is highly valued. Each member has made a significant selfless impact in the fundraising potential of the charity. Their compassionate concern and weekly interest from the team via WhatsApp is a source of much encouragement and support to the trustees of The Lunchbowl Network Kenya. Together, the team in Kenya and the UK are helping to bring hope and change to a desperate situation. The whole team is greatly appreciated.

Thank you to Jenny Stuart for all of your IT website skills and to Mandy Cormack for all the many grant applications that you have written and secured for the charity and to Alan and Heidi Gomes for your tireless energy, compassion and support. All of your wholehearted generosity of heart, time, energy and resources is deeply appreciated.

Sue Stears: The charity would like to express much gratitude to Sue Stears for her commitment, time and energy and not least her administrative and book keeping skills. Sue Stears tirelessly and thoughtfully administrates all of the sponsorship programme for the kindergarten, primary and secondary school pupils. Her financial expertise is highly valued and appreciated.

We are very grateful to Jess Shadrach and Ellie Gomes who are helping to develop our social media presence.

Finally, thank you to:



The Big Yellow Storage Company:
We are always very grateful to The Big Yellow Storage Company for making it possible to store much of our event equipment and school resources for Kenya, including school shoes. Thank you very much, your support makes a big difference.

Lunchbowl Financial Management

There are effective and appropriate financial and accounting systems in place. There is a segregation of responsibility such that all monies collected are counted by two designated individuals from the Lunchbowl Team.

All donations are deposited into the bank by named regional team members. All gift aid forms are maintained by Mandy Cormack. All documentation is kept in compliance with data protection regulations. Monthly book keeping, receipts, bank statements and reconciliations of all monies debited and credited to the bank account are maintained on a monthly basis by Sue Stears. Monthly book keeping is also processed and checked by our accountants.

Present and future use of resource and team

The Lunchbowl Network UK operates completely on a voluntary basis and consequently over 98.7 pence of every £1 raised reaches and impacts the orphaned and vulnerable children.

Reserves policy

We currently have a no reserves policy. We focus on deploying funds as received for the uplifting of the poorest children.

No trustee or volunteer receives any financial remuneration or benefit from the charity. All visitors to Lunchbowl Network Kenya are self-funded.

Signed

Date 06.06.22

Sally McGreevy: Trustee

Signed

Date 06.06.22

Stuart McGreevy: Chairman

**THE LUNCHBOWL NETWORK LIMITED
(LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2021**

FINANCIAL REVIEW

Reserves policy

We currently have a no reserves policy. We focus on deploying funds as received for the uplifting of the poorest children.

No trustee or volunteer receives any financial remuneration or benefit from the charity. All visitors to Lunchbowl Network Kenya are self-funded.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The charity has continued its fund raising activities this year. This has a direct impact on the lives of the very young and vulnerable children for whom we care. These are the extreme poor and often surviving on one meal or less a day living in the Kibera. The urgent needs are their physical wellbeing in terms of their essential nutrition, emotional, social, spiritual and academic development.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05708351 (England and Wales)

Registered Charity number

1114981

Registered office

1 Glebe Way
Chesham Bois
Amersham
Buckinghamshire
HP6 5ND

Trustees

Mr S D McGreevy Director
Mrs S McGreevy Director
Mrs W Clow Self-Employed Database Consultant
Miss H F McGreevy Director
Mrs J J Bridgland Director

Directors

Mr. S D McGreevy
Mrs. S McGreevy
Mrs. W Clow
Ms H F McGreevy
Mrs J J Bridgland

THE LUNCHBOWL NETWORK LIMITED

Company number **05708351**

Charity Commission **01114981**

**Independent Examiner's report on the financial statements
To the directors of The Lunchbowl Network Limited**

I report on the financial statements for the year ended 31 August 2021 set out on pages 13 - 20.

This report is made solely to the Directors of The Lunchbowl Network Ltd, as a body, in accordance with regulations made under section 145 of the Charities Act 2011 and Charity SORP (frsfe).

My work has been undertaken so that I might state to the Directors matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and charity's directors for my independent examination work, for this report, or for the statement I have given below.

Respective responsibilities of Directors and Independent Examiner

As Charity directors for the purposes of charity law, are responsible for the preparation of the financial statements. The Directors consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

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

- a) examine the accounts under section 145 of the 2011 Act;
- b) follow the procedures laid down in the general Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act; and
- c) state whether particular matters have come to my attention.

Basis of Independent Examiner's statement

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity, and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as Directors concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent Examiner's statement

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

- 1) which gives me reasonable cause to believe that in any material respect the requirements
 - a) to keep accounting records in accordance with Section 130 of the Charities Act; and
 - b) to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Charities Acthave not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Charles Osei, BSc (Hons), MSc, ACIE, AFA, ATA, MCIPP
Practical Accounting Training Ltd
Equitable House, 2nd Floor, 10 Woolwich New Road, London SE18 6AB

Date.....17/06/2022.....

**THE LUNCHBOWL NETWORK LIMITED
(LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 AUGUST 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		200,130	14,374	214,504	302,263
EXPENDITURE ON					
Raising funds					
Raising donations and legacies		2,789	-	2,789	3,019
		2,789	-	2,789	3,019
Charitable activities					
Cost of charitable activities		218,126	14,374	232,500	269,078
Total		220,915	14,374	235,289	272,097
NET INCOME/(EXPENDITURE)		(20,785)	-	(20,785)	30,166
RECONCILIATION OF FUNDS					
Total funds brought forward		63,235	-	63,235	33,069
TOTAL FUNDS CARRIED FORWARD		42,450	-	42,450	63,235

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

**THE LUNCBOWL NETWORK LIMITED
(LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL POSITION
31 AUGUST 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	4	5,852	-	5,852	5,146
CURRENT ASSETS					
Prepayments and accrued income		23,692	-	23,692	19,105
Cash at bank		12,906	-	12,906	38,984
		<u>36,598</u>	<u>-</u>	<u>36,598</u>	<u>58,089</u>
NET CURRENT ASSETS		<u>36,598</u>	<u>-</u>	<u>36,598</u>	<u>58,089</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>42,450</u>	<u>-</u>	<u>42,450</u>	<u>63,235</u>
NET ASSETS					
		<u>42,450</u>	<u>-</u>	<u>42,450</u>	<u>63,235</u>
FUNDS					
Unrestricted funds	5			<u>42,450</u>	<u>63,235</u>
TOTAL FUNDS				<u>42,450</u>	<u>63,235</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

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

.....
Mr S D McGreevy - Trustee

The notes form part of these financial statements

**THE LUNCBOWL NETWORK LIMITED
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (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 accounts are prepared in sterling which is the functional currency of the company, rounded to nearest pound.

GOING CONCERN

The trustees believe that there are no material uncertainties related to events or conditions that may cast significant doubt upon the charity's ability to continue as a going concern.

COMPANY STATUS

The company is limited by guarantee. The members are listed in the trustees report. In the event of the company being wound up, every member is liable to contribute a sum not exceeding £10. The address of the registered office of the charity is given on page 10.

INCOME

All incoming resources are included in the Statement of the Financial Activities when The Lunchbowl Network Limited legally entitled to the income and the amount can be quantified with reasonable accuracy.

Gifts in kind donated for the distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. No amounts are included in the financial statements for services donated by volunteers.

Intangible income, which comprises donated services, is included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantified and measurable. No income is recognised where there is no financial cost borne by a third party.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time investment income is receivable.

EXPENDITURE

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities, where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Costs of the activities in furtherance of the charity's objects are those costs incurred directly for the furtherance of the objects of The Lunchbowl Network Limited.

Support costs are those costs incurred directly in support of expenditure on the objects of the and include The Lunchbowl Network Limited project management carried out at the head office.

TANGIBLE FIXED ASSETS

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

Computer equipment - 20% on reducing balance

**THE LUNCHEBOWL NETWORK LIMITED
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021**

1. ACCOUNTING POLICIES - continued

TAXATION

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

FUND ACCOUNTING

General funds are unrestricted funds which are available for the use at the discretion of the trustees in furtherance of the general objectives of The Lunchbowl Network Limited and which have not been designated for the other purposes.

FINANCIAL INSTRUMENTS

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

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

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

Basic financial assets

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

Classification of financial liabilities

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

Basic financial liabilities

Basic financial liabilities, including creditors, bank loans and loans from fellow group companies that are classified as debt, are initially recognized at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payment discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

**THE LUNCHBOWL NETWORK LIMITED
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021**

2. NET INCOME/(EXPENDITURE)

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

	2021	2020
	£	£
Depreciation - owned assets	<u>1,336</u>	<u>1,167</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2021 nor for the year ended 31 August 2020.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 August 2021 nor for the year ended 31 August 2020.

4. TANGIBLE FIXED ASSETS

	Computer equipment £
Cost	
At 1 September 2020	6,684
Additions	<u>2,042</u>
At 31 August 2021	<u>8,726</u>
Depreciation	
At 1 September 2020	1,538
Charge for year	<u>1,336</u>
At 31 August 2021	<u>2,874</u>
Net book value	
At 31 August 2021	<u>5,852</u>
At 31 August 2020	<u>5,146</u>

**THE LUNCHBOWL NETWORK LIMITED
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021**

5. MOVEMENT IN FUNDS

	At 1.9.20 £	Net movement in funds £	At 31.8.21 £
Unrestricted funds			
General fund	63,235	(20,785)	42,450
TOTAL FUNDS	<u>63,235</u>	<u>(20,785)</u>	<u>42,450</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	200,130	(220,915)	(20,785)
Restricted funds			
Dinner programme/Extreme need	14,374	(14,374)	-
TOTAL FUNDS	<u>214,504</u>	<u>(235,289)</u>	<u>(20,785)</u>

Comparatives for movement in funds

	At 1.9.19 £	Net movement in funds £	At 31.8.20 £
Unrestricted funds			
General fund	33,069	30,166	63,235
TOTAL FUNDS	<u>33,069</u>	<u>30,166</u>	<u>63,235</u>

**THE LUNCHBOWL NETWORK LIMITED
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021**

5. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	289,577	(259,411)	30,166
Restricted funds			
Dinner programme/Extreme need	12,686	(12,686)	-
TOTAL FUNDS	<u>302,263</u>	<u>(272,097)</u>	<u>30,166</u>

6. RELATED PARTY DISCLOSURES

Lunchbowl Trust Kenya is a related party to The Lunchbowl Network Limited. During the year, The Lunchbowl Network Limited had donated £232,500 to Lunchbowl Trust Kenya.

7. STAFF

The average number of persons employed by the company during the year was as follows:

	2021 No.	2020 No.
Non-remunerated Trustees	5	4

No employee received remuneration amounting to more than £60,000 in either year.

**THE LUNCHBOWL NETWORK LIMITED
(LIMITED BY GUARANTEE)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2021**

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gift & donation	181,504	302,263
Grants	33,000	-
	<u>214,504</u>	<u>302,263</u>
Total incoming resources	214,504	302,263
EXPENDITURE		
Raising donations and legacies		
Administration cost	1,099	767
Event expenses	-	418
Misc expenses	-	160
Jewellery Elles and Hearts	354	507
Depreciation of tangible fixed assets	1,336	1,167
	<u>2,789</u>	<u>3,019</u>
Charitable activities		
Lunchbowl Trust Kenya donation	232,500	269,078
	<u>235,289</u>	<u>272,097</u>
Total resources expended	235,289	272,097
Net (expenditure)/income	(20,785)	30,166

This page does not form part of the statutory financial statements