

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)**

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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.

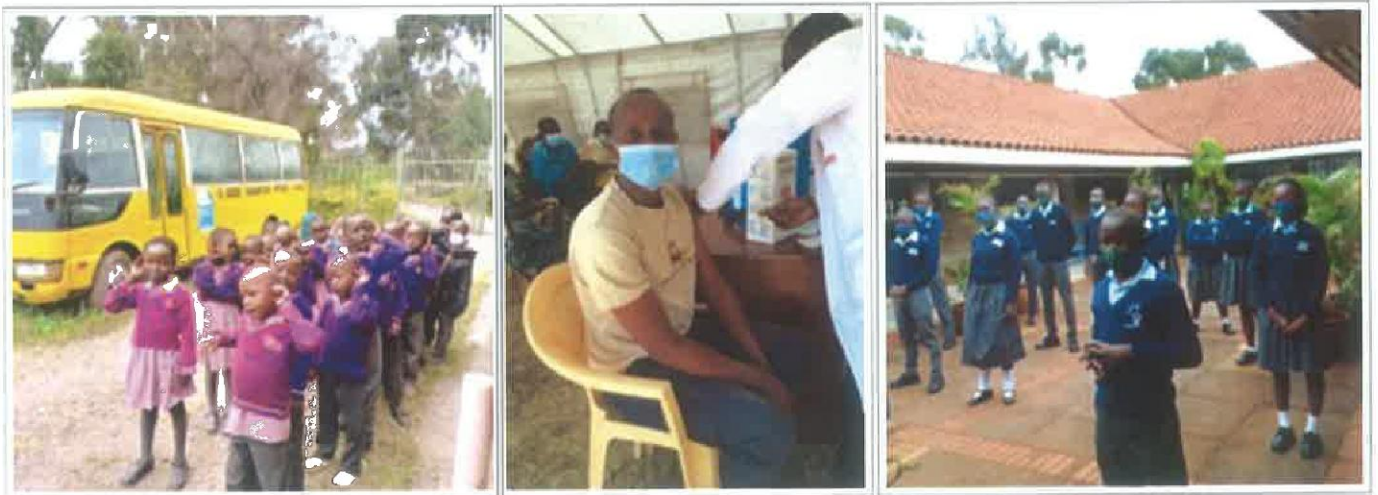
School Provision

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.

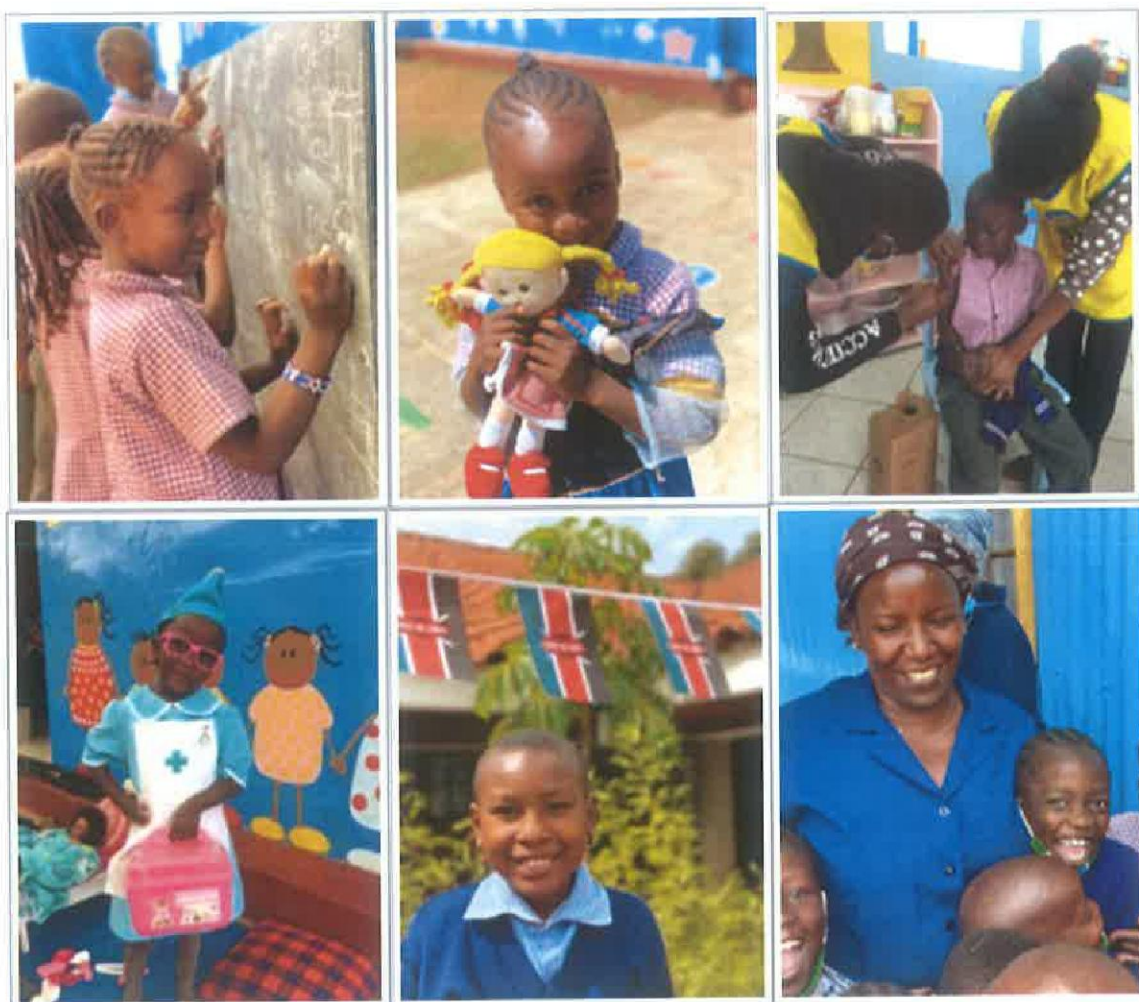
192 Kindergarten children






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.



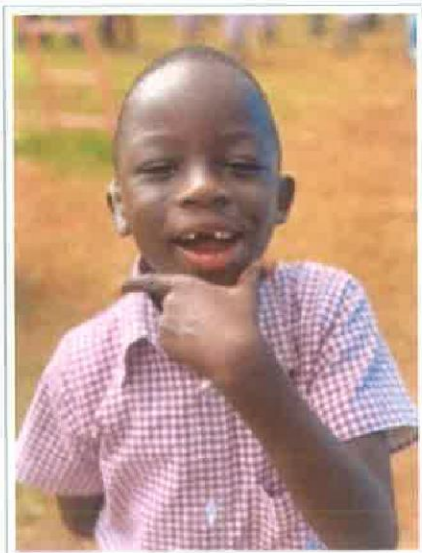
- Parents of the children have been encouraged to attend an annual parent / teacher meeting. Approximately 50% of parents attended. The parents have found these sessions informative and communication about parental responsibility and teacher expectations of student performance and behaviour has been 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 financial donations have been achieved from the following:

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

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



The Unconditional Network

WORLD WELLBEING WEEK

21st - 30th JUNE

Year of the
HAPPY HEALTHY HIPPO!

Be a hippo for yourself or a friend!

1. Dress Hippo - 2. Dance
of Hippo for
3. To draw a hippo

4. Eat
5. Sing

World Wellbeing Week 2017

21st - 30th June 2017

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



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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

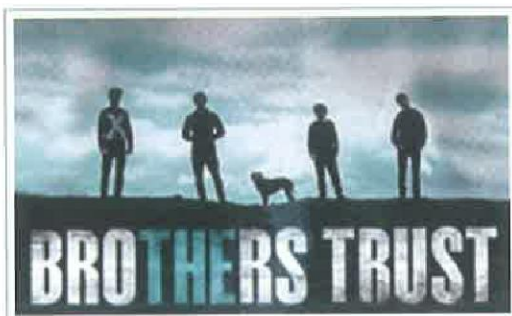
Sterry Family Foundation: £ 2,000

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

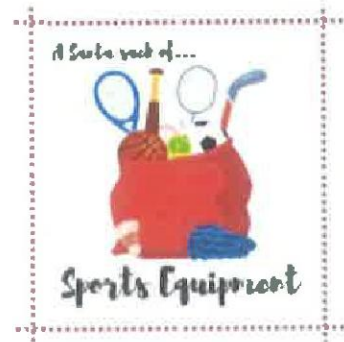
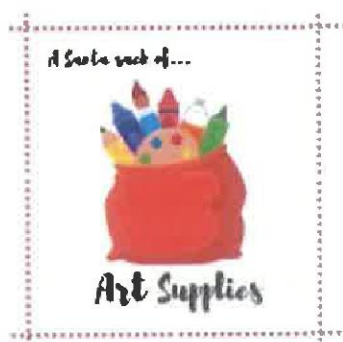
In addition, a balance of £4,000 of restricted funds remained available for bus maintenance, this was used once schools resumed in January 2021.

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	5				
Unrestricted funds				42,450	63,235
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

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

These financial statements have been 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 LUNCBOWL 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