

BEYOND FOOD FOUNDATION

England & Wales · Charity number 1136234

Details

Status	Registered
Legal form	Charitable company
Company number	07012686
Registered	2010-06-07
Register	View on the Charity Commission register

Contact

Address	The Foundry 60a Albatross Close London E6 5NX
Phone	07890958144
Email	info@beyondfood.org.uk
Website	http://beyondfood.org.uk/

Activities

Objects: FOR THE BENEFIT OF THE PUBLIC AND PARTICULARLY OF HOMELESS OR UNEMPLOYED PEOPLE AND THOSE AT RISK OF HOMELESSNESS OR UNEMPLOYMENT¹ THE PREVENTION AND RELIEF OF POVERTY² THE RELIEF OF THOSE IN NEED BY REASON OF HOMELESSNESS OR UNEMPLOYMENT; AND³ TO ADVANCE EDUCATION AMONGST THOSE WHO HAVE EXPERIENCED HOMELESSNESS OR UNEMPLOYMENT BY ANY CHARITABLE MEANS INCLUDING BY TRAINING APPRENTICES AND INCREASING UNDERSTANDING OF HEALTHY EATING.

Activities: We are a charity providing training and support to people who have been impacted by homelessness, mental health, addiction, those with a criminal record or who are at risk of homelessness. Our programmes focus on getting people into fulfilling and meaningful employment, thus breaking the cycle of homelessness, unemployment and poverty.

Classification

- **How:** Makes Grants To Individuals, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Accommodation/housing, Economic/community Development/employment, Armed Forces/emergency Service Efficiency, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, NATIONAL.
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£725,364	£708,424	£184,775	7
2024-06-30	£733,559	£666,304	£167,835	5
2023-06-30	£549,199	£504,903	£225,580	0
2022-06-30	£611,702	£485,864	£181,284	14
2021-06-30	£488,080	£480,932	-	-

Trustees

Name	Role	Appointed
Marcus Nigel Hine	Chair	2023-06-01
Alessandro Mazza		2020-03-10
Christopher Russell Edwards		2024-07-11
David James Catling		2025-11-18
Ian Christopher Oakley Smith		2024-09-06
Ian MacEachern		2020-10-06
Isadora Isadora		2020-03-10
Oliver Felix Vincent Hatch		2020-03-10

BEYOND FOOD FOUNDATION

England & Wales - Charity number 1136234

Accounts

Company Number: 07012686
Charity number: 1136234

BEYOND FOOD FOUNDATION
(A Registered Charity)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

**BEYOND FOOD FOUNDATION
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

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BEYOND FOOD FOUNDATION MESSAGE FROM THE CEO

The year 2024/25 has marked an era of profound transition and innovation for Beyond Food Foundation, steering us towards our 20th anniversary as a charitable organisation with a renewed sense of purpose. It is with immense pride that I share the strides we have made and the unwavering commitment of our team whose dedicated efforts continue to elevate our mission to support those facing adversity.

The past year has been a journey of both maintaining our established successes and recalibrating our strategies to face new challenges. This period has primed us for transformative growth that aligns with our mission of fostering resilience, compassion, and forward-thinking initiatives for the individuals we serve.

The closure of The Brigade restaurant on 22nd December 2024, marked the end of an era. This innovative establishment had provided invaluable training and qualifications for individuals facing significant life challenges. While PwC's decision to repurpose the space offered to us for 16 years posed a setback, it also catalysed our search for new avenues and locations to keep making a positive impact. Having witnessed the pervasive struggles of social displacement, I remain deeply motivated to further our mission: ensuring that no one is marginalised.

As a small charity, the past year has brought significant upheaval as we faced the loss of the stability we had enjoyed for over fifteen years in our former rent-free venue, The Brigade. We also lost our main partner PwC and navigated a period of real uncertainty around our future home. This has required us not only to relocate across London to The Foundry in Beckton but also to adapt and change our mindset: rethinking our programs, the way we handle administration, and how we support and organise our team. I have been deeply impressed by how everyone has coped, not only ably but also by embracing a change in their employment status to work directly under the charity.

Remarkably, we have become employers of our staff for the first time and financially independent. It has been a huge challenge to reposition ourselves in a new community, build a new partnership with West Ham United Foundation, adjust all our systems and processes, and find new ways to secure our financial sustainability. As CEO, I have held a clear vision, but it has been the willingness of the team and our trustees to come with me on that journey that has made it possible. There have been many moments of doubt when the team has taken hold of the situation with remarkable courage and creativity, and I am extremely proud of them. To have concluded the year as strongly as we have, as reflected in these accounts, is a testament to their resilience and commitment.

In April 2025, we embarked on a strategic partnership with the West Ham United Foundation at The Foundry, a newly refurbished hub located at their Beckton training ground. The inception of E6 Kitchen on June 1, 2025, is the landmark achievement in this collaboration. E6 Kitchen is dedicated to delivering nutritious, freshly prepared meals to local youth experiencing poverty and disrupted lives. By integrating physical exercise and nutritious food, we strive to uplift young lives in our community. This versatile facility also doubles as a training centre, offering crucial educational and support services.

Training remains the cornerstone of Beyond Food's philosophy. Our FreshLife program, the very heart of our organisation, continuously evolves to remain impactful and responsive to those we support. Despite stark statistics, such as 80% re-offending rates and 1.5 million unemployed individuals, we remain committed to transforming these challenges into opportunities for hope, support, and actionable change.

State of the Nation - UK Key Challenges:

1. Unemployment: Rising from 3.8% in early 2024 to a projected 5.3% by the end of 2025, reflecting the necessity of our interventions.
2. Reoffending Rates: Despite reductions, reoffending remains significant, highlighting the importance of rehabilitation-focused employment and education.
3. Food Insecurity: With 13.9% of UK households facing food insecurity in 2025, our programs aim to provide pathways towards financial and dietary stability.
4. Mental Health: Increasing mental health issues, particularly among youth and women, emphasise our need to support mental well-being through integrated community outreach.

BEYOND FOOD FOUNDATION
MESSAGE FROM THE CEO

5. Socioeconomic Pressures: These are intrinsically linked to well-being, with public services struggling under demand pressures, increasing the demand for our compassionate interventions.

Understanding this broader landscape, we recognise the interconnected nature of the crises affecting livelihoods and mental health. Economic pressures underscore the urgent need for comprehensive policies and actions that address unemployment, mental health, and crime.

Beyond Food Foundation's unique hybrid model emphasises self-sustainability through innovative income streams and strategic partnerships, allowing us to secure vital funding and support. Our programs are meticulously curated to guide individuals towards empowerment and self-discovery. Through expert support and sincere challenges, participants consistently uncover resilience and self-awareness, equipping them to chart new success paths.

This past year, our initiatives have empowered vulnerable individuals with essential skills, notably our signature FreshLife program, which harmonizes culinary education with crucial life skills. These efforts have provided refreshed avenues of hope, fostering dignity and independence through employment readiness.

We have also nurtured invaluable partnerships, particularly with mental health services, enhancing our outreach and support. Our strategic oversight and careful budgeting have ensured a stable financial position, guiding us through transitional phases with a focus on fiscal responsibility.

Our strategic plan for the next three years embraces a "less is more" philosophy, sharpening our brand identity and community presence and embracing partnerships to increase our ability to reach more people. Actively seeking a permanent hub for adult FreshLife programs, we maintain an unwavering commitment to enriching our community through events that drive both impact and self-sustainability.

As we embrace the future, we welcome you to participate in our mission. We seek people with an appetite to collaboratively rewrite the narratives of resilience and rediscovery for those we serve.

Simon Boyle
CEO, Beyond Food Foundation

**BEYOND FOOD FOUNDATION
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

REFERENCE AND ADMINISTRATIVE DETAILS

STATUS

Company limited by guarantee without share capital.

REGISTERED OFFICE

Beyond Food Foundation, 6th Floor 9 Appold Street, London EC2A 2AP

REGISTERED NUMBER – COMPANIES HOUSE

07012686

REGISTERED NUMBER – CHARITY COMMISSION

1136234

CHIEF EXECUTIVE

S Boyle

TRUSTEES

M Hine (Chair)

O Hatch (Secretary)

D Catling (appointed 18 November 2025)

C Edwards (appointed 11 July 2024)

I Isadora

L Jenkins (resigned 19 September 2024)

I MacEachern

A Mazza

P Miles (resigned 27 January 2026)

I Oakley Smith (appointed 6 September 2024)

BANKERS

NatWest Bank, 1 Princes Street, London, EC2R 8BP

INDEPENDENT EXAMINERS

Crowe UK LLP, R+ Building, 2 Blagrove Street, Reading, Berks, RG1 1AZ.

BEYOND FOOD FOUNDATION
TRUSTEES REPORT
FOR THE YEAR ENDED 30 JUNE 2025

Structure & Governance

The Trustees of the Beyond Food Foundation (BFF, the Company or the Foundation), who are also Directors for the purposes of the Companies Act, have pleasure in presenting their report and the financial statements for the year ended 30 June 2025. The Financial Statements have been prepared in accordance with current statutory requirements, the Statement of Recommended Practice (SORP) - Accounting and Reporting by Charities issued in 2015.

The reference and administrative details set out on page 1 form part of this report.

The Foundation is a Company limited by guarantee and governed by memorandum and articles dated 6 July 2009. The Company is registered under the Companies Act 2006, registration number 07012686 and also registered as a charity on 7 June 2010, charity registration number 1136234.

The Foundation was incorporated and commenced operations on 8 September 2009. On 19 April 2010 the Company changed its name from the Beyond Boyle Foundation to Beyond Food Foundation.

Management & Organisational Structure

The Foundation Board is responsible for all principal decisions regarding the Foundation strategy, charitable and fund-raising activity strategies, and charity staff remuneration (which is set by reference to appropriate charity sector benchmarks).

Decision making is informed and supported by the recommendations of the Senior Leadership Team: CEO, Director of Partnerships and Finance, and Programme Manager, who attend all board meetings, and engage in appropriate board sub-committees.

The CEO has strategic and day-to-day responsibility for and management of the Foundation's charitable activities in support of beneficiaries and fund-raising to finance beneficiary programs, which is undertaken by the CEO and the charity team and third-party service providers contracted by the Foundation.

The Foundation's activities are primarily undertaken currently at The Foundry, based in Newham, as part of a partnership with West Ham United Foundation Enterprise and the Social Kitchen Community Hub Space. In line with both charities' objectives, including the provision of work experience opportunities for many of the Foundation's beneficiaries.

Following the decision by our landlord, PwC, to use the premises at The Fire Station from July 2025, the arrangements involving Brigade Bar + Kitchen (BB&K) and Searcy's ended with effect from 31 January 2025. All members of the charity team are now employed directly by Beyond Food Foundation.

The charity team, including the CEO, were contractually employed directly by the charity from February 2025. Prior arrangement of employment was through Searcys. Costs incurred by Searcys on the Foundation's behalf, including salaries, were invoiced to Beyond Food CIC (BFCIC) as operator of BB+K. The Foundation made discretionary donations to BFCIC in respect of this expenditure. The collaborative relationship between the Foundation, BFCIC as operator and Searcys as manager of BB+K and employer of the charity team was reflected in regular meetings between the three, including in regular Operations Committee meetings involving senior representatives of all three parties.

BEYOND FOOD FOUNDATION
TRUSTEES REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2025

Trustee Appointments, Induction & Training

Trustee appointments are approved by the Board. Prospective Trustees are typically identified either through the Trustees Unlimited network or personal recommendation.

New Trustees are briefed on the objectives and activities of the charity and the environment within which it operates. The policies and procedures of the charity have been documented. These are updated on a cyclical basis. All Trustees are required to familiarise themselves with the charity's policies and procedures.

Charitable Activity – Objectives, Activities & Achievements

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's purposes and aims, and when planning future activities. In particular, we consider how planned activities will contribute to the achievement of the objectives and aims. Throughout the year, Beyond Food Foundation has witnessed significant transformations in the lives of our participants. Success stories abound, with many individuals reporting improved self-esteem, enhanced culinary skills, and greater employability. Our partnerships with various organisations, including the Ministry of Justice, mental health institutions, and social services, have expanded our reach and effectiveness, allowing us to support refugees, ex-offenders, and those in vulnerable positions.

The holistic nature of our programs fosters not only personal growth but also contributes to the creation of a more compassionate society. By helping individuals rewrite their narratives and reclaim their independence, we are not just changing lives; we are building a community that values resilience, empathy, and shared success.

At Beyond Food Foundation, we believe that everyone deserves a second chance and the opportunity to thrive. With every participant who walks through our doors, we reaffirm our commitment to providing a welcoming space where there is always a seat at the table for those seeking to transform their lives.

The Beyond Food Foundation had an impactful year considering the transition of venue space. We successfully engaged 152 direct participants in our programs, creating a ripple effect that impacted an estimated 608 individuals across 20 London Boroughs. We collaborated with 28 referral partners to provide a structured and supportive approach for individuals.

A review of last year's participants confirmed that 83% of those leaving us ready for next steps, remained in employment, education or volunteering a year later.

Review of Fundraising Activities

This year, the Beyond Food Foundation set out ambitious objectives to engage a broader community and enhance the effectiveness of our fundraising efforts. Our primary goals focused on diversifying existing income streams and identifying new opportunities for support. A significant shift in our focus was the increased engagement with corporate partners and major donors. Securing the status of 'Charity of the Year' with corporate companies remains a forward-looking focus for us. Our capacity to deliver corporate volunteering and engagement opportunities has provided us with a more extensive platform to complement traditional fundraising.

Progression and Impact:

1. Corporate Partnerships & Major Donors: We initially aimed to increase our income from corporate partnerships and major donors in response to the closure of The Fire Station. Through strategic collaborations with partners such as West Ham United Foundation, we surpassed expectations, achieving an increase in donations from these sectors. This partnership not only provided financial benefits but also enriched our community impact through collaborative programmes.
2. Grants and Trust Income: We continued to secure new grant partnerships to enhance sustainability, together with maintaining robust ongoing relationships with associations such as the Chartered Accountants Livery and the Fishmonger's Livery.

**BEYOND FOOD FOUNDATION
TRUSTEES REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2025**

3. Community Partnerships: New local initiatives, including the launch of 'E6 Kitchen', played a pivotal role. These efforts enabled us to exceed our income target by 15%.

4. Individual Giving Income: We established targeted links with corporate partners to support sustainable income streams, which resulted in a 20% increase in direct donations.

Overall, the fundraising achievements of Beyond Food Foundation have exceeded the objectives set for the year and represents a strong result in all of the circumstances. Our strategic emphasis on diverse income streams and strong partnerships has strengthened the Foundation's ability to maintain independence moving forward.

Case Studies and testimonials

FreshLife Programme – February 2025

Following the COVID-19 restrictions, C, aged 20 at the time, became increasingly isolated, with anxiety and bipolar disorder making it difficult to leave the house or engage with daily life. Confidence was low, and C's world had narrowed significantly, despite a strong underlying passion for creativity and helping others.

Through FreshLife, C received gentle one-to-one support that helped them reconnect with their strengths and interests. The programme provided structure, purpose, and encouragement, enabling C to gradually manage anxiety and rebuild self-belief. C developed IT and creative skills, learned to use Canva, and produced menu designs for a high-profile event as part of their work experience. They also helped host a corporate event at The Brigade Bar + Kitchen, gaining valuable real-world experience and confidence in a professional setting.

As their confidence grew, C progressed beyond the programme and successfully applied for a university place to study Psychology, beginning their course in September 2025. University life has provided C with a renewed sense of purpose, significantly extending their social circle and further strengthening their confidence and independence.

Impact

- Anxiety symptoms reduced by 40%
- Re-engaged in creativity, progressing to a weekly art class
- Began volunteering 2 hours per week in the community
- Supported and hosted a corporate hospitality event
- Secured a university place, sustaining long-term progression

"FreshLife gave me the courage to take small steps forward. I can see a future beyond my walls now." - C

Outcome:

C moved from isolation to higher education, professional engagement, and increased social connection, demonstrating how FreshLife supports sustained confidence, independence, and long-term change.

Financial Review

The results for the year are shown on page 7 and show a net surplus for the year of £16,940 (2024: £57,745 net deficit). Our revenue streams outline generally are:

- **Local Authority funding** – payments received from Local Authorities in respect of beneficiaries referred to the Foundation's programmes, eg. from Pupil Referral Units, DWP or Youth Criminal Justice Service;
- **Grant funding** – grants received from charitable or commercial organisations;

**BEYOND FOOD FOUNDATION
TRUSTEES REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2025**

- **Earned Income** – revenue self-generated from: (i) donations received from customers (ii) Feast Supper events run by the Foundation, (iii) one-off events run by the Foundation for Corporate clients; and
- **Major Donors** – large donations from, typically, corporate sponsors of the Foundation on both a one-off and recurring basis.

In addition, the charity receives rent-free office space, the market value of which is included as **Donations in kind**

The result of these activities was as follows:

	2025	<i>2024</i>
	£	<i>£</i>
Grant Funding	216,328	<i>304,110</i>
Donations in kind	67,807	<i>65,832</i>
Local Authority	-	<i>300</i>
Earned Income	233,795	<i>285,959</i>
Major Donors	<u>207,434</u>	<i><u>77,358</u></i>
Total Income	<u>725,364</u>	<i><u>733,559</u></i>
Total Expenditure	<u>(708,424)</u>	<i><u>(791,304)</u></i>
Surplus/Deficit	<u>16,940</u>	<i><u>(57,745)</u></i>

No material expenditure was incurred during the year specifically to raise income in future periods. All fundraising related expenditure has been charged to the Income and Expenditure account when incurred.

The Trustees acknowledge and are grateful for the ongoing support received from donors, particularly in such difficult circumstances, who understand in full the gravity of beneficiaries' situations and the work BFF does for many of our beneficiaries.

Reserves Policy

The Trustees' policy has been to build reserves to facilitate the continuation of our programs through peaks and troughs in our income streams and expenditure, with an expectation of three to six months of monthly costs, which at the time of writing is between £180,000 to £360,000. In light of continuing inflationary pressures, the challenging and uncertain fund-raising environment that such pressures exacerbate and growing beneficiary demand for BFF's services, during the year 2024-25 Trustees identified the need to increase our liquid reserve target from three months to six months of ongoing costs to meet programme and salaries budgets.

Reserves at 30 June 2025 stood at £184,775 (2024: £167,835). The Trustees recognise that achieving our reserves target will take time, but are committed to doing so, in order to allow the charity to maintain delivery of its activities with confidence.

Stakeholders

In this annual financial accounting report, we would like to express our deep appreciation for the unwavering support of our stakeholders during what has been a transitional year. Each and every one of you has not only maintained your commitment but has also increased your support - both financially and intellectually.

BEYOND FOOD FOUNDATION
TRUSTEES REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2025

As we look ahead, we are excited about new partnerships that will bring additional sources of funding and create direct opportunities for our participants. Despite the precarious global situation, the Beyond Food Foundation remains in a strong position, backed by stakeholders including our faithful trustees who believe in our mission and will guide us through the challenges that lie ahead.

Outlook, Risks & Uncertainties

Overall the Trustees have been very pleased with BFF's progress during this financial year. From a financial perspective, costs were closely controlled and our fundraising activities continued to develop, particularly our approaches to Corporate events/ Earned Income, Grant Funding applications and Major Donor engagement. All of these income streams once again saw positive results. As a consequence, we are pleased to have concluded the year with an operating surplus, in what can only be described as the charity's most difficult transition year. Helping secure the Foundation's future sustainability, particularly in light of the continuing challenges in the general economic environment and our need to relocate.

We continue to anticipate high levels of demand for the Foundation's outreach support which will provide harder to reach communities with real work prospects. Taking our programmes into prisons and working with prisoners due for release back to London, we have positioned our FreshLife Programmes to ensure maximum impact addressing community and society needs.

We have continued to have success with our Beyond Barriers and NEET programmes, specifically targeting young people in care or who are just leaving the care system, to ensure they can access a supportive network, with reassurance of help when it is needed, providing key life skills to ensure long-term independence. We anticipate continued growth in demand for this programme in 2025-26.

The principal risk and uncertainty to which the Trustees believe BFF is exposed remains the challenging economic environment and high level of demand for donations and grants from Donors and Grant Funders, which continue to make the charitable fund-raising space extremely competitive, with a consequent impact on the predictability of future income. Whilst our response to these challenges has been successful to date, the Trustees remain mindful of the need to remain proactive in our income generating activities and to maintain close control of costs.

At the time of writing, the other risk facing the charity is the need to identify to new premises, a permanent home for the charity after leaving Brigade in June 2025. The charity has been proactive in identifying potential new premises and has identified funding support specifically for this transition. A sub-committee of Trustees was appointed to work with the CEO to identify appropriate options. The charity's long track record of success in delivering its impact has proved attractive to potential landlords/partners. As a result, we are confident that we will find new premises at an appropriate cost to the charity.

As the Beyond Food Foundation undergoes significant changes, we recognise the importance of strong thought leadership. The trustees work closely with the CEO, who is not only envisioning the future but also implementing necessary changes. Brigade has been a valuable establishment for the past 15 years; however, it has also created a more sheltered environment that has perhaps limited our growth potential.

**BEYOND FOOD FOUNDATION
TRUSTEES REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2025**

Outlook, Risks & Uncertainties (continued)

Collaboration with the CEO and management team has become a standard practice at the Beyond Food Foundation, allowing us to assess the risks associated with transitioning from a rent-free Brigade to developing partnerships. Our collaborative approach to fundraising, where we offer our services as part of the partnership rather than as a financial contribution, not only strengthens our financial standing but also bolsters program development and recruitment. Any new space we occupy will contribute to solid fundraising efforts, align with our programs and charitable core purpose, and offer venues for our corporate events focused on purpose-driven strategies.

In conclusion, the overall outlook for the Beyond Food Foundation is very positive. We are excited about the future and the transformative changes that lie ahead.

Account Preparation – Going Concern

The Financial Statements have been prepared on a going concern basis under the historical cost convention. In determining whether or not it is appropriate to adopt the going concern basis of accounting, the Trustees have considered the level of the Foundation's reserves in the context of the Foundation's current limited financial commitments, and the level of likely future fundraising necessary to meet future costs. Whilst the Foundation's future income is generated entirely from uncommitted donations, grants and event earnings, the Foundation has a track record in securing sufficient funds to meet ongoing costs. Consequently, the Trustees have no reason to believe that a material uncertainty exists that may cast significant doubt on the ability of the Foundation to continue as a going concern.

On the basis of their assessment, the Trustees have a reasonable expectation that the Foundation will be able to continue in operational existence for the foreseeable future. Thus, they continue to adopt the going concern basis of accounting in preparing the annual Financial Statements. Details of the structure, governance and management of the charity, including the risk management and financial review, are set out in the Trustees' report.

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The Trustees (who are also directors of Beyond Food Foundation for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

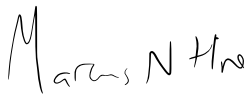
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

**BEYOND FOOD FOUNDATION
TRUSTEES REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2025**

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions, disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006 and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Approved by the trustees on 30th March 2026 and signed on their behalf by:

Handwritten signature of Marcus N Hine in black ink.

M Hine

Chair of Trustees

BEYOND FOOD FOUNDATION
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2025
(Incorporating an Income and Expenditure Account)

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	<i>Total Funds 2024 £</i>
Income and endowments from:					
Donations		207,434	-	207,434	77,358
Donations in kind		67,807	-	67,807	65,832
Local Authority Funding		-	-	-	300
Grants receivable		216,328	-	216,328	304,110
Earned income		233,795	-	233,795	285,959
Total income		<u>725,364</u>	<u>-</u>	<u>725,364</u>	<u>733,559</u>
Expenditure on:					
Raising funds		115,962	-	115,962	164,027
Charitable activities					
Cost of activities in furtherance of the charity's objects	6	<u>592,462</u>	<u>-</u>	<u>592,462</u>	<u>502,277</u>
Total expenditure		<u>708,424</u>	<u>-</u>	<u>708,424</u>	<u>666,304</u>
Net gains/(losses) on investments		<u>-</u>	<u>-</u>	<u>-</u>	<u>(125,000)</u>
Net income (expenditure)		16,940	-	16,940	(57,745)
Transfers between funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET MOVEMENT IN FUNDS FOR YEAR		16,940	-	16,940	(57,745)
Funds at the start of the year		<u>167,835</u>	<u>-</u>	<u>167,835</u>	<u>225,580</u>
Funds at the end of the year		<u><u>184,775</u></u>	<u><u>-</u></u>	<u><u>184,775</u></u>	<u><u>167,835</u></u>

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

The notes on pages 14-22 form part of the Financial Statements.

BEYOND FOOD FOUNDATION
BALANCE SHEET
AS AT 30 JUNE 2025
Company number: 07012686

	Notes	2025 £	2024 £
Fixed Assets			
Tangible assets	5	<u>9,179</u>	<u>-</u>
		<u>9,179</u>	<u>-</u>
Current Assets			
Cash at Bank and in Hand		174,817	239,486
Accrued Income	8	-	12,826
Receivables	10	<u>65,581</u>	<u>-</u>
		<u>240,398</u>	<u>252,312</u>
Current Liabilities			
Payables	11	(33,466)	(60,077)
Deferred Income	12	<u>(31,336)</u>	<u>(24,400)</u>
Net Current Assets		<u>175,596</u>	<u>167,835</u>
Total Assets		<u>184,775</u>	<u>167,835</u>
Reserves			
Unrestricted Funds	13	184,775	167,835
Restricted Funds		-	-
Total Funds		<u>184,775</u>	<u>167,835</u>

The Trustees consider that the charity is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the 2006 Act and the members have not required the charitable company to obtain an audit for the year in question in accordance with section 476 of the 2006 Act.

The Trustees have prepared accounts in accordance with section 398 of the 2006 Act and section 138 of the Charities Act 2011. These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act regarding small companies and constitute the annual accounts required by the 2006 Act and are for circulation to the members of the company.

These Financial Statements were approved and authorised for issue by the Board and signed on its behalf by:

M Hine

M Hine: Chair of Trustees

Date:

The notes on pages 14-22 form part of the Financial Statements.

30 March 2026

BEYOND FOOD FOUNDATION
CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 JUNE 2025

	2025	2024
	£	£
Cash flows from operating activities		
Net cash provided by operating activities (see below)	<u>(55,167)</u>	<u>52,051</u>
Cash flows from investing activities		
Bank interest received		
Purchase of property, furniture and equipment	<u>(9,502)</u>	<u>-</u>
Net cash (used in)/provided by investing activities	<u>(9,502)</u>	<u>-</u>
Cash flows from financing activities		
Bank loan repayments	-	-
Bank interest paid	<u>-</u>	<u>-</u>
Net cash used in financing activities	<u>-</u>	<u>-</u>
Change in cash and cash equivalents in reporting period	(64,669)	52,051
Cash and cash equivalents at the beginning of the reporting period	<u>239,486</u>	<u>187,435</u>
Cash and cash equivalents at the end of the reporting period	<u><u>174,817</u></u>	<u><u>239,486</u></u>

Reconciliation of net income to net cash flow from operating activities

	2025	2024
	£	£
Net income	16,940	(57,745)
Adjustments for		
Depreciation charges	323	-
Decrease/(increase) in Debtors	(52,755)	31,488
Decrease/(increase) in Investments	-	125,000
Decrease/(increase) in Stock	-	13,405
Increase/(decrease)/ in Creditors	<u>(19,675)</u>	<u>(60,097)</u>
	<u><u>(55,167)</u></u>	<u><u>52,051</u></u>

Analysis and movement of Net Debt	2024	Cash flow	2025
	£	£	£
Cash in hand	<u><u>239,486</u></u>	<u><u>(64,669)</u></u>	<u><u>174,817</u></u>

BEYOND FOOD FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

1. COMPANY INFORMATION

The principal activity of the charity is to support individuals impacted by social exclusion, mental health, addiction, those in care or leaving prison. Anyone who is seeking to move their lives forward. The incorporated charity (registered number 7012686 and charity number 1136234) is domiciled in the UK. The address of the registered office 6th Floor, 9 Appold Street, London, EC2A 2AP.

Beyond Food Foundation is a private company limited by guarantee with no share capital. Each member's liability would be limited to an amount not exceeding £1 in the event of the charity winding up.

2. PRINCIPAL ACCOUNTING POLICIES

The principal accounting policies adopted, judgments and key sources of estimation and uncertainty in the preparation of the financial statements are as follows:

i) Basis of preparation

The accounts have been prepared in accordance with the Charities SORP (FRS102) applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The accounts have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

Beyond Food Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The Financial Statements have been prepared on a going concern basis under the historical cost convention. The Trustees have no reason to believe that a material uncertainty exists that may cast significant doubt on the ability of the Foundation to continue as a going concern. On the basis of their assessment of the Foundation's financial position, the Trustees have a reasonable expectation that the Foundation will be able to continue in operational existence for the foreseeable future. Thus, they continue to adopt the going concern basis of accounting in preparing the annual Financial Statements. Details of the structure, governance and management of the charity, including the risk management and financial review, are set out in the Trustees' report.

ii) Income / Deferred Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) have been met and it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Where donations have been received over which performance conditions apply which are only capable of being met in subsequent periods such donations are reflected as Deferred Income, notwithstanding that cash has been received, and are only released to Income when the performance conditions have been met.

BEYOND FOOD FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

iii) Reserves / Fund accounting

Unrestricted Funds are available to spend on any activities that further any of the purposes of the charity.

Restricted Funds represents grants or donations which the donor has specified are to be solely used for particular areas of the Foundation's work or for specific projects it undertakes. Restricted Fund balances represent the balance of such Restricted Income which has not yet be used for the purpose specified.

iv) Expenditure - Raising funds, Charitable activities and Restricted purposes

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Where appropriate, all expenditure is recognised inclusive of VAT.

Raising funds comprise the costs associated with attracting voluntary income and the costs of fundraising activities.

Charitable expenditure includes all non-fundraising costs and comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect or administrative nature necessary to support them.

Restricted Expenditure reflects the endeavour and consequently level of expenditure associated with delivering activities funded by Restricted Income.

v) Tangible fixed assets

All expenditure on items that are intended for continued use by the charity on a long term basis to generate funds and provide services to beneficiaries are capitalised as fixed assets (except all IT software, and expenditure below £500, which is recognised in the Statement of Financial Activities in the year of purchase).

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

Computer equipment – 3 years straight line

Restaurant equipment – 3 years straight line

vi) Cash at Bank and in hand

Cash at bank is stated at the reconciled values in the bank accounts and cash in hand is stated on the basis of the money held at the time.

vii) Stock

Stock is stated at the lower of cost and net realisable value.

BEYOND FOOD FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

viii) Critical accounting judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, which are described in note 1, Trustees are required to make judgements, estimates and assumptions about the carrying value of Investments that are not readily apparent from other sources. The estimation and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of revision and future periods if the revision affects the current and future periods. In the view of the Trustees, no assumptions concerning the future or estimation uncertainty affecting the Investments at the balance sheet date are likely to result in a material adjustment to their carrying amounts in the next financial year.

ix) Pensions

The charity's staff are employed directly. As such the charity contributes to the personal pension plans of all employees. Total contributions in the year were £1,373 (2024: £nil). At the balance sheet date, contributions outstanding were £1,145 (2024: £nil).

x) Donations in kind

The charity includes the estimated market value of donations in kind as income and cost, where this value can be assessed with reasonable confidence.

3. DONATIONS IN KIND

During the year, Beyond Food Foundation received a donation in kind in the form of rent on its offices at The Fire Station. The landlord to The Fire Station, PwC, has estimated that the market value of the rent, which is provided at no charge, was £69,087 (£65,832). This estimate has been included in both income and expenditure on charitable activities (note 6. Below), with the effect that there is no impact on the surplus/deficit for the year, nor on the balance sheet as at 30 June 2025.

4. VAT

Beyond Food Foundation is not registered for VAT. A retrospective notification application has been submitted to HM Revenue & Customs, Ref: VRS 0990 0119 7103. As the period for which VAT will become payable under this application partly relates to the year ended 30 June 2025 a provision for the likely amount payable has been made in these financial statements (£4,468). The final amount payable will be determined following agreement with HM Revenue & Customs.

BEYOND FOOD FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

5. TANGIBLE FIXED ASSETS

	Computer equipment £	Restaurant equipment £	Total £
Cost/valuation:			
At 1 July 2024	—	—	—
Additions	4,612	4,890	9,502
Disposals	—	—	—
At 30 June 2025	<u>4,612</u>	<u>4,890</u>	<u>9,502</u>
Depreciation:			
At 1 July 2024	—	—	—
Provided during the year	323	—	323
Disposals	—	—	—
At 30 June 2025	<u>323</u>	<u>—</u>	<u>323</u>
Net book value:			
At 30 June 2025	<u>4,289</u>	<u>4,890</u>	<u>9,179</u>
At 1 July 2024	<u>—</u>	<u>—</u>	<u>—</u>

6. CHARITABLE ACTIVITIES

	2025 £	2024 £
Wages and salaries – admin	106,632	71,213
Wages and salaries – delivery of activities	198,030	190,033
Rent (donated in kind)	67,807	65,832
Program Delivery costs (beneficiary support)	10,538	4,505
Marketing	30,209	61,869
Travel	10,167	7,762
Office costs	15,068	14,757
Equipment	310	6,019
Training course costs	38,460	44,977
Professional fees	109,347	28,975
Bank charges	621	335
Depreciation	323	-
Irrecoverable VAT & Bad debt expense	4,950	6,000
	<u>592,462</u>	<u>502,277</u>

Professional fees include the fee of £5,910 for the independent examination of these financial statements (2024: £6,500).

BEYOND FOOD FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

7. INVESTMENTS

BFF have no investments to account for.

8. ACCRUED INCOME

Accrued income relates to donations made by diners at Brigade Restaurant during the year which are passed to BFF after the year end and income from other fundraising events undertaken during the year but received post year-end. Donations and event income outstanding as at year end 2025 £nil (2024: £12,826).

9. STAFF COSTS

Staff costs during the year comprise:

	2025	2024
	£	£
Salaries (incl NI & Pension costs)	304,662	361,163
Recruitment and training	<u>23,719</u>	<u>17,681</u>
	<u><u>328,381</u></u>	<u><u>378,844</u></u>

The weekly average number of staff (some of whom work part-time) was as follows:

	2025	2024
CEO	1.0	1.0
Director (Fundraising)	1.0	1.0
Training & Beneficiary	2.5	3.0
Support	1.0	0.0
Administration	0.2	0.2
Apprentices	<u>0.0</u>	<u>0.0</u>
Total	<u>5.7</u>	<u>5.2</u>

In addition to the Foundation's team, from time-to-time the charity also benefits from the support of volunteers, who are trainers in specific fields as a profession. They use their own material and retain their own copyright. Often volunteers come from corporate organisations who gift employees volunteering days. However, we only engage volunteers on programmes with evidenced need and known skills to impact beneficiaries.

One (2024: Two) employees earned in excess of £60,000 per annum, One in the band £100,001-110,000 per annum (2024: One, in band £60,001-70,000, one £120,001-£130,000).

No trustee received remuneration during the year (2024: None). No trustees received reimbursement for items paid for on behalf of the charity during the year.

BEYOND FOOD FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

10. RECEIVABLES	2025	2024
Other Debtors	4,942	-
Prepayments	9,167	-
Trade Receivables	51,472	-
	_____	_____
Total	<u>65,581</u>	<u>-</u>
11. PAYABLES		
	2025	2024
Accruals	8,972	15,395
Other Payables	3,054	-
Social Security & Other taxes	5,572	-
Trade Payables	15,868	44,682
	_____	_____
Total	<u>33,466</u>	<u>60,077</u>

Accruals include £8,972 of professional fees and expenses outstanding at the year end (2024: £6,500).
Trade Payables of £15,868 relate to the direct costs of Charitable Activities undertaken during the year to June 2025 which were settled after the year end (2024: £44,682)

12. DEFERRED INCOME

During the year, £31,336 of donations were received over which performance conditions apply which had not been met at year end (2024: £24,400).

BEYOND FOOD FOUNDATION
NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED 30 JUNE 2025

13. RESERVES

	1 July 2024 £	Incoming Resources £	Transfer £	Resources Expended £	30 June 2025 £
Restricted Funds					
Hardship	-		-		-
	-		-		-
Unrestricted funds	167,835	725,364	-	(708,424)	184,775
	167,835	725,364	-	(708,424)	184,775
<i>2024 Comparative</i>	<i>1 July</i>	<i>Incoming</i>	<i>Transfer</i>	<i>Resources</i>	<i>30 June</i>
	<i>2023</i>	<i>Resources</i>		<i>Expended</i>	
	£	£	£	£	£
<i>Restricted Funds</i>					
<i>Hardship</i>	<u>4,049</u>	-	-	<u>(4,049)</u>	-
	4,049	-	-	(4,049)	-
<i>Unrestricted funds</i>	<u>221,531</u>	<u>733,559</u>	-	<u>(787,255)</u>	<u>167,835</u>
	<u>225,580</u>	<u>733,559</u>	-	<u>(791,304)</u>	<u>167,835</u>

During the year, £nil (2024: £nil) of donations were received to assist with specific non-core costs linked to Programmes.

Such donations together with similar donations in prior periods, to the extent that they have not been expended on the specific Programme or purpose for which they were granted, are reflected in Restricted Reserves.

Restricted Reserves have been / will be used as follows:

- **Hardship reserve** – provides support to Beneficiaries who are struggling financially, for example with the cost of accommodation or the cost of travel to participate in programmes

BEYOND FOOD FOUNDATION
NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED 30 JUNE 2025

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds General	Restricted Funds	Total Funds 2025
	£	£	£
Investments	-	-	-
Fixed Assets	9,179	-	9,179
Other Current assets	240,398	-	240,398
Current liabilities	<u>(64,802)</u>	<u>-</u>	<u>(64,802)</u>
	<u>184,775</u>	<u>-</u>	<u>184,775</u>
<i>2024 Comparative</i>	£	£	£
<i>Investments</i>	-	-	-
<i>Other Current assets</i>	252,312	-	252,312
<i>Current liabilities</i>	<u>(84,477)</u>	<u>-</u>	<u>(84,477)</u>
	<u>167,835</u>	<u>-</u>	<u>167,835</u>

15. ULTIMATE CONTROLLING PARTY

The Trustees are the Foundation's ultimate controlling party.

16. RELATED PARTY TRANSACTIONS

During the year BFF worked with a third-party event management company, Crème Conferences TA K.E Sales Ltd, to increase self-generated Earned Income opportunities and develop an increased level of professional delivery and management. This initiative also provided benchmarking and training opportunities for those who engage in organised events. This company is partially owned by a related party of the Foundation's CEO.

The arrangement was in place partially in this financial year. Total revenues to BFF generated in the year through this relationship were £18,000 (2024: £136,198). Total payments made by BFF to the event management company were £8,085 (2024: £27,239). At the year end, the event management company owed £6,950 to BFF (2024: £nil).

During the year, the arrangement with the event management company concluded, save for the collection of £4,950, which still remains outstanding to BFF.

BEYOND FOOD FOUNDATION
NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED 30 JUNE 2025

17. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

	<i>Unrestricted Funds 2024 £</i>	<i>Restricted Funds 2024 £</i>	<i>Total Funds 2024 £</i>
<i>Income and endowments from:</i>			
<i>Donations</i>	77,358	-	77,358
<i>Donations in kind</i>	65,832	-	65,832
<i>Local Authority Funding</i>	300	-	300
<i>Grants receivable</i>	304,110	-	304,110
<i>Earned income</i>	285,959	-	285,959
	<u>733,559</u>	<u>-</u>	<u>733,559</u>
<i>Expenditure on:</i>			
<i>Raising funds</i>	164,027	-	164,027
<i>Charitable activities</i>			
<i>Cost of activities in furtherance of the charity's objects</i>	<u>498,228</u>	<u>4,049</u>	<u>502,277</u>
<i>Total expenditure</i>	<u>662,255</u>	<u>4,049</u>	<u>666,304</u>
<i>Net gains/(losses) on investments</i>	<u>(125,000)</u>	<u>-</u>	<u>(125,000)</u>
<i>Net income/(expenditure)</i>	(53,696)	(4,049)	(57,745)
<i>Transfers between funds</i>	<u>-</u>	<u>-</u>	<u>-</u>
NET MOVEMENT IN FUNDS FOR YEAR	(53,696)	(4,049)	(57,745)
<i>Funds at the start of the year</i>	<u>221,531</u>	<u>4,049</u>	<u>225,580</u>
<i>Funds at the end of the year</i>	<u><u>167,835</u></u>	<u><u>-</u></u>	<u><u>167,835</u></u>

**INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES
OF BEYOND FOOD FOUNDATION**

I report to the charity trustees on my examination of the accounts of the company for the year ended 30 June 2025, which are set out on pages 11 to 22.

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and the charitable company's trustees as a body in accordance with section 154 of the Charities Act 2011. My independent examiner's work has been undertaken so that I might state to the charitable company's trustees those 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 charitable company, the charitable company's members as a body and the charitable company's trustees as a body for my independent examiner's work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Jacqueline Mitchell
CROWE U.K. LLP
Chartered Accountants
R+ Building
2 Blagrove Street
Reading, RG1 1AZ

Date: 31 March 2026

BEYOND FOOD FOUNDATION

England & Wales - Charity number 1136234

Accounts

Company Number: 07012686
Charity number: 1136234

BEYOND FOOD FOUNDATION
(A Registered Charity)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2024

BEYOND FOOD FOUNDATION

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

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BEYOND FOOD FOUNDATION

MESSAGE FROM THE CEO

As we reflect on the year 2023-2024, I am filled with immense pride for the achievements we have made together at the Beyond Food Foundation. This journey has not only been sustaining but also transformative for the many individuals we serve. It is with a deep sense of purpose that I share our story of resilience, compassion, and vision for the future.

Having witnessed first-hand the struggles of individuals becoming displaced from society, I know the profound impact of loss and exclusion. This personal experience fuels my commitment to our mission: to ensure that no one is left behind and that society does not crumble.

The statistics are stark—80% of those convicted are re-offenders, and 1.5 million people remain unemployed in the UK. However, at Beyond Food, we believe that these challenges can be overcome through hope, support, and action.

Our programmes have been meticulously designed for those whose lives have unravelled, offering them a unique pathway to rediscovery and empowerment. We have seen time and again that through expert support and heartfelt challenge, individuals can find new versions of themselves, enabling us to create a more compassionate society.

This past year, we successfully ran multiple programmes that have inspired and equipped vulnerable individuals with the skills they need to thrive. Our flagship initiative, FreshLife, continues to be a beacon of hope, offering practical training that combines culinary skills with life skills. Participants learn not only to create nourishing meals but also to nurture their self-awareness and resilience, paving the way for employment and independence.

We have fostered valuable partnerships, notably with mental health services, which have enhanced our outreach and support capabilities. Our funding efforts have been fruitful, allowing us to meet our budgets and maintain a healthy reserve. The passion and conviction of our dedicated team and diligent trustees have led us to develop a new strategic plan for the next three years, adopting a "less is more" approach that has strengthened our brand within the community.

Yet, as we close this chapter, we face new challenges. Our long-standing venue will not renew its purpose, which compels us to seek new pathways for 2025 and 2026. We are actively searching for a new hub for our adult FreshLife programmes and our unique events and are optimistic about the partnerships we are developing, including an exciting collaboration with the West Ham United Foundation. This partnership will provide us with a home for our youth programmes, allowing us to amplify our social impact.

Looking ahead, we are excited about establishing a hub and spoke model, with potential expansion into Grimsby. We are confident that these initiatives will not only sustain our mission but also enhance our ability to serve the community.

As we move forward, I invite you all to join us in this vital work. There is always a seat at our table, and together, we can continue to rewrite the stories of those who have faced adversity, helping them reclaim ownership of their lives.

Thank you for your unwavering support and belief in our vision. Together, we can make a meaningful difference

Simon Boyle
CEO, Beyond Food Foundation

BEYOND FOOD FOUNDATION

TRUSTEES' REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

REFERENCE AND ADMINISTRATIVE DETAILS

STATUS

Company limited by guarantee without share capital.

REGISTERED OFFICE

Beyond Food Foundation, Floor 1, The Fire Station, 139 Tooley Street, London SE1 2HZ

REGISTERED NUMBER – COMPANIES HOUSE

07012686

REGISTERED NUMBER – CHARITY COMMISSION

1136234

CHIEF EXECUTIVE

S Boyle

TRUSTEES

M Hine (Chair)

P Purewal (Resigned 3 May 2024)

O Hatch (Secretary)

I Isadora

L Jenkins (Appointed 13 October 2023)

I MacEachern

S Malone (resigned 4 December 2023)

A Mazza

P Miles

P Richardson (Resigned 3 May 2024)

Other than the changes noted above all of the Trustees were in office throughout the year. Since year end two new Trustees, Ian Oakley Smith and Chris Edwards, were appointed on 6 September 2024 and 11 July 2024 respectively and Louise Jenkins resigned on 19 September 2024.

BANKERS

NatWest Bank, 1 Princes Street, London, EC2R 8BP

INDEPENDENT EXAMINERS

Crowe UK LLP, R+ Building, 2 Blagrove Street, Reading, Berks, RG1 1AZ.

BEYOND FOOD FOUNDATION

TRUSTEES REPORT

FOR THE YEAR ENDED 30 JUNE 2024

Structure & Governance

The Trustees of the Beyond Food Foundation (BFF, the Company or the Foundation), who are also Directors for the purposes of the Companies Act, have pleasure in presenting their report and the financial statements for the year ended 30 June 2024. The Financial Statements have been prepared in accordance with current statutory requirements, the Statement of Recommended Practice (SORP) - Accounting and Reporting by Charities issued in 2015.

The reference and administrative details set out on page 1 form part of this report.

The Foundation is a Company limited by guarantee and governed by memorandum and articles dated 6 July 2009. The Company is registered under the Companies Act 2006, registration number 07012686 and also registered as a charity on 7 June 2010, charity registration number 1136234.

The Foundation was incorporated and commenced operations on 8 September 2009. On 19 April 2010 the Company changed its name from the Beyond Boyle Foundation to Beyond Food Foundation.

Management & Organisational Structure

The Foundation Board is responsible for all principal decisions regarding the Foundation strategy, charitable and fund-raising activity strategies, and charity staff remuneration (which is set by reference to appropriate charity sector benchmarks and in consultation with the Beyond Food Community Interest Company (BFCIC)).

Such decision making is informed and supported by the recommendations of both the CEO, who attends all board meetings, and the charity team and two board sub-committees responsible for: Finance & Fund-raising, and Governance.

The CEO has day-to-day responsibility for and management of the Foundation's charitable activities in support of beneficiaries and fund-raising to finance beneficiary programs, which is undertaken by the CEO and the charity team and third-party service providers contracted by the Foundation.

The Foundation's activities are primarily undertaken at The Fire Station, 139 Tooley Street, London. The 1st Floor offers training facilities, whilst the ground floor is a social enterprise restaurant – Brigade Bar & Kitchen (BB+K) – managed by Searcys (a member of the Westbury Street Holdings Group), a leading independent hospitality provider and operated by Beyond Food Community Interest Company (BFCIC). In line with the Foundation's objectives, BB+K has provided work experience opportunities for many of the Foundation's beneficiaries.

The charity team, including the CEO, were contractually employed during the year by BB+K's manager, Searcys, and worked for the Foundation. Costs incurred by Searcys on the Foundation's behalf, including salaries, were invoiced to BFCIC as operator of BB+K. The Foundation made discretionary donations to BFCIC in respect of this expenditure. The collaborative relationship between the Foundation, BFCIC as operator and Searcys as manager of BB+K and employer of the charity team was reflected in regular meetings between the three, including in regular Operations Committee meetings involving senior representatives of all three parties.

As outlined in note 15 to the accounts, since the year end, this situation has now changed. Following a decision by our landlord, PwC, to use the premises at The Fire Station from July 2025, the arrangements involving BB&K and Searcys have now come to an end with effect from 31 January 2025. All members of the charity team are now employed directly by Beyond Food Foundation.

The charity continues to operate out of The Fire Station and will do so until 30 June 2025. We are presently in discussion over possible new premises and are optimistic that we will relocate to new premises in London which will enable us to continue our work in a largely uninterrupted fashion.

BEYOND FOOD FOUNDATION

TRUSTEES REPORT (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

Trustee Appointments, Induction & Training

Trustee appointments are approved by the Board. Prospective Trustees are typically identified either through the Trustees Unlimited network or personal recommendation.

New Trustees are briefed on the objectives and activities of the charity and the environment within which it operates. The policies and procedures of the charity have been documented. These are updated on a cyclical basis. All Trustees are required to familiarise themselves with the charity's policies and procedures.

Charitable Activity – Objectives, Activities & Achievements

Throughout the year, Beyond Food Foundation has witnessed significant transformations in the lives of our participants. Success stories abound, with many individuals reporting improved self-esteem, enhanced culinary skills, and greater employability. Our partnerships with various organisations, including the Ministry of Justice, mental health institutions, and social services, have expanded our reach and effectiveness, allowing us to support refugees, ex-offenders, and those in vulnerable positions.

The holistic nature of our programs fosters not only personal growth but also contributes to the creation of a more compassionate society. By helping individuals rewrite their narratives and reclaim their independence, we are not just changing lives; we are building a community that values resilience, empathy, and shared success.

At Beyond Food Foundation, we believe that everyone deserves a second chance and the opportunity to thrive. With every participant who walks through our doors, we reaffirm our commitment to providing a welcoming space where there is always a seat at the table for those seeking to transform their lives.

The Beyond Food Foundation had an impactful year, primarily focusing on its leading program initiatives through our FreshLife programmes. We successfully engaged 165 direct participants in our programs, creating a ripple effect that impacted an estimated 660 individuals across 22 London Boroughs. We collaborated with 32 referral partners to provide a structured and supportive approach for individuals. Despite facing challenges with recruitment and the establishment of new tracking metrics for sustained employment, our programs consistently provided meaningful work experience and significant personal growth to our participants.

A review of last year's participants confirmed that 75% of those ready for work remain employed twelve months later. We have progressively shaped our team to enhance program delivery with a keen focus on impacting young people involved in County Lines and early criminal activities, while increasing our collaborations with Prisons and Pupil Referral Units directly.

We have integrated our validated impact data into the National Social Value Calculator – Themes, Outcomes, and Measures (TOMs), which reveals that our impact in 2023/24 generated £1,272,023 in economic value. This means for every £1 of investment, we deliver £2.15 in social impact value, effectively generating more than double the initial input.

BEYOND FOOD FOUNDATION
TRUSTEES REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2024

Case Studies and testimonials

Cameron

Cameron, 17, completed our Beyond the Classroom programme, having been referred through a Pupil Referral Unit. He was disengaged from learning and rarely attended school. Right away, from our initial inspirational school visit, it was evident that that food created a spark in Cameron.

After completing our programme Cameron completed work experience engaging with high profile events at Brigade Bar + Kitchen. which he loved. He completed his English and Maths functional skills qualifications to support his progression and after finishing year 11, facing a long empty summer, he took up our offer of work experience in the kitchen. This gave his confidence and skills a huge boost and put him in a position, with our support, to apply for a production chef apprentice position with BaxterStorey at the London Stock exchange.

He was successful and started the position being paid London living wage and continue to learn and hone his skills. We will keep in contact with Cameron to support him to make the most of this opportunity and to see this fine young Chef develop further.

Financial Review

The results for the year are shown on page 9 and show a net deficit for the year of £57,745 (2023: £44,296 net surplus).

However, had it not been for the write-off of our investment in Reaction Engines Limited (see note 15 to the accounts) of £125,000, we would have shown a surplus of £67,255, improving on our position in 2022-23 and in line with our desire to improve our liquid reserves position (see below).

This result has come about largely due to our significant efforts to improve all income sources. As in prior years the Foundation has sought to generate revenue from a combination of:

- **Local Authority funding** – payments received from Local Authorities in respect of beneficiaries referred to the Foundation's programmes, eg. from Pupil Referral Units, DWP or Youth Criminal Justice Service;
- **Grant funding** – grants received from charitable or commercial organisations;
- **Earned Income** – revenue self-generated from: (i) donations received from customers at BB+K, (ii) Feast Supper events run by the Foundation, (iii) one-off events run at BB+K by the Foundation for Corporate clients, often with the support an external events management company; and
- **Major Donors** – large donations from, typically, corporate sponsors of the Foundation on both a one-off and recurring basis.

In addition, the charity receives rent-free office space, the market value of which is included as **Donations in kind**.

BEYOND FOOD FOUNDATION

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

The result of these activities was as follows:

	2024 £	2023 £
Local Authority	300	22,525
Grant Funding	304,110	129,050
Donations in kind	65,832	*64,541
Earned Income	285,959	214,637
Major Donors	<u>77,358</u>	<u>182,987</u>
Total Income	<u>733,559</u>	<u>613,740</u>
Total Expenditure	<u>(787,255)</u>	<u>(569,444)</u>
(Deficit)/Surplus	<u>(53,696)</u>	<u>44,296</u>

**restated see note 11 to the accounts*

No material expenditure was incurred during the year specifically to raise income in future periods. All fundraising related expenditure has been charged to the Income and Expenditure account when incurred.

The Trustees acknowledge and are grateful for the ongoing support received from donors, particularly in such difficult circumstances, who understand in full the gravity of beneficiaries' situations and the work BFF does for many of our beneficiaries.

Reserves Policy

The Trustees' policy has been to build reserves so as to facilitate the continuation of our programs through peaks and troughs in our income streams and expenditure. In light of continuing inflationary pressures, the challenging and uncertain fund-raising environment that such pressures exacerbate and growing beneficiary demand for BFF's services, during the year 2022-23 Trustees increased our liquid reserve target from three months to six months of ongoing costs.

During the year good progress was made towards this target, with Reserves at 30 June 2024 standing at £167,835 (2023: £225,580).

However, following the write-off of the Reaction Engines shares referred to in note 15 to the accounts, nearly all of these reserves are liquid and represent approximately 3 months' worth of total expenditure. Given the other post-balance sheet events referred to in note 15 to the accounts, the Trustees will be keeping this policy under review and making such revisions as are necessary once new premises have been secured and the new model referred to below has been implemented.

Stakeholders

In this annual financial accounting report, we would like to express our deep appreciation for the unwavering support of our stakeholders during what has been a challenging year. Each and every one of you has not only maintained your commitment but has also increased your support - both financially and intellectually.

As we look ahead, we are excited about new partnerships on the horizon that will bring additional sources of funding and create direct opportunities for our participants. Despite the precarious global situation, the Beyond Food Foundation remains in a strong position, backed by stakeholders including our faithful trustees who believe in our mission and will guide us through the challenges that lie ahead.

BEYOND FOOD FOUNDATION

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

Outlook, Risks & Uncertainties

Overall the Trustees have been very pleased with BFF's progress during this financial year. From a financial perspective, costs were closely controlled and our fundraising activities continued to develop, particularly our approaches to Corporate events/ Earned Income, Grant Funding applications and Major Donor engagement. All of these income streams once again saw positive results. As a consequence, we are pleased to have concluded the year with a significant operating surplus which will further bolster reserves, helping secure the Foundation's future sustainability, particularly in light of the continuing challenges in the general economic environment and our need to relocate. Sadly, we have had to write off the value of our investment in Reaction Engines Limited, which had previously contributed a value of £125,000 to our reserves (see note 15). This value was always seen as illiquid, but it is frustrating that our overall reserve has therefore reduced, despite our operating surplus. Nevertheless, we consider that our reserve position of £167,835 gives us comfort that we can continue to operate and manage our risks acceptably.

Our continued strategy to shift from apprenticeships to work experience has driven our Beneficiary focus towards employment with employment partners. Building these over the next year will increase our success in placing individuals in supported and meaningful career focused opportunities with supported work placements.

We also continue to anticipate high levels of demand for the Foundation's outreach support which will provide harder to reach communities with real work prospects. Taking our programmes into prisons and working with prisoners due for release back to London, through our Beyond Prison Programme, will provide a consistent recruitment flow for our Freshlife Programme.

We have also continued to have success with our Beyond the Classroom programme, specifically targeting young people in care or who are just leaving the care system, to ensure they can access a supportive network, with reassurance of help when it is needed, providing key life skills to ensure long-term independence. We anticipate continued growth in demand for this programme in 2024-25.

The principal risk and uncertainty to which the Trustees believe BFF is exposed remains the challenging economic environment and high level of demand for donations and grants from Donors and Grant Funders, which continue to make the charitable fund-raising space extremely competitive, with a consequent impact on the predictability of future income. Whilst our response to these challenges has been successful to date, the Trustees remain mindful of the need to remain proactive in our income generating activities and to maintain close control of costs.

At the time of writing, the other risk facing the charity is the need to relocate to new premises, as referred to above and in note 15. The charity has been aware of this need since 29 October 2024 and has been proactive in identifying potential new premises and we have until 30 June 2025 to find somewhere. A sub-committee of Trustees was appointed to work with the CEO to identify appropriate options. The charity's long track record of success in delivering its impact has proved attractive to potential landlords/partners. As a result, we are confident that we will find new premises at an appropriate cost to the charity.

BEYOND FOOD FOUNDATION
TRUSTEES REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2024

Outlook, Risks & Uncertainties (continued)

As the Beyond Food Foundation undergoes significant changes, we recognise the importance of strong thought leadership. The trustees are collaborating closely with the CEO, who is not only envisioning the future but also implementing necessary changes. As Brigade leaves our model as the home of the charity's programs and events, it is essential to acknowledge that Beyond Food has a responsibility to learn from its history while scaling towards a promising future. Brigade has been a valuable establishment for the past 15 years; however, it has also created a more sheltered environment that has limited our potential.

After thorough reflection and planning, we have decided to transition to a hub-and-spoke model. This shift will be managed carefully to mitigate unnecessary risks, yet it also presents us with the opportunity to assist more individuals and become increasingly fundable in our mission to establish a stable and viable charity that continues to support those in need.

As part of this new model, we will develop partnerships with new spaces, which will be managed by individuals and organisations that share our values. The trustees will ensure that all partnerships are aligned with sound principles and stem from organisations with strong historical backgrounds and reputable boards of directors. Currently, we are exploring various prospective partnerships.

Collaboration with the CEO and management team has become a standard practice at the Beyond Food Foundation, allowing us to assess the risks associated with transitioning from a rent-free Brigade to developing partnerships. Our collaborative approach to fundraising, where we offer our services as part of the partnership rather than as a financial contribution, not only strengthens our financial standing but also bolsters program development and recruitment. Each new space we occupy will contribute to solid fundraising efforts, align with our programs, and offer venues for our corporate events focused on purpose-driven strategies.

Over the past four months, we have concentrated on enhancing our leadership, management, and team expectations. We have updated job specifications in accordance with our new hub-and-spoke strategy and are currently re-evaluating our brand ecosystem to ensure that it supports our intended growth. Our communication strategy is also under development.

We are committed to understanding where to invest and grow talent for the future, ensuring that this is executed in a timely and considered manner. We have taken proactive steps to manage and mitigate potential risks, making effective use of our subcommittees and finance strategy while adhering to strong governance practices.

In conclusion, the overall outlook for the Beyond Food Foundation is very positive. We are excited about the future and the transformative changes that lie ahead.

BEYOND FOOD FOUNDATION
TRUSTEES REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2024

Account Preparation – Going Concern

These Financial Statements have been prepared on the Going Concern basis. Having considered the foreseeable future for the Foundation the Trustees are content that this basis is appropriate.

As with many charities, BFF relies upon the ongoing support of a variety of funders and also on the income generated from fundraising activities. Discussions with funders have confirmed that the move away from Brigade to new premises should not impact materially BFF's ability to generate sufficient income to ensure that its costs are met and, importantly, that it continues to provide impact to those people supported by BFF which is both positive and cost-effective.

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The Trustees (who are also directors of Beyond Food Foundation for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions, disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006 and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Approved by the trustees on 17 March 2025 and signed on their behalf by:



M Hine
Chair of Trustee

BEYOND FOOD FOUNDATION

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2024
(Incorporating an Income and Expenditure Account)**

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	<i>Total Funds 2023 £</i>
Income and endowments from:					
Donations		77,358	-	77,358	182,987
Donations in kind		65,832	-	65,832	* 64,541
Local Authority Funding		300	-	300	22,525
Grants receivable		304,110	-	304,110	129,050
Earned income		285,959	-	285,959	214,637
		<u>733,559</u>	<u>-</u>	<u>733,559</u>	<u>613,740</u>
Total income					
Expenditure on:					
Raising funds		164,027	-	164,027	122,983
Charitable activities					
Cost of activities in furtherance of the charity's objects	3	<u>498,228</u>	<u>4,049</u>	<u>502,277</u>	<u>446,461</u>
		<u>662,255</u>	<u>4,049</u>	<u>666,304</u>	<u>569,444</u>
Total expenditure					
Net gains/(losses) on investments		<u>(125,000)</u>	<u>-</u>	<u>(125,000)</u>	<u>-</u>
Net income (expenditure)		(53,696)	(4,049)	(57,745)	44,296
Transfers between funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET MOVEMENT IN FUNDS FOR YEAR		(53,696)	(4,049)	(57,745)	44,296
Funds at the start of the year		<u>221,531</u>	<u>4,049</u>	<u>225,580</u>	<u>181,284</u>
Funds at the end of the year		<u><u>167,835</u></u>	<u><u>-</u></u>	<u><u>167,835</u></u>	<u><u>225,580</u></u>

* restated see note 11

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

The notes on pages 13-20 form part of the Financial Statements.

BEYOND FOOD FOUNDATION

BALANCE SHEET
AS AT 30 JUNE 2024

Company number: 07012686

	Notes	2024 £	2023 £
Current Assets			
Cash at Bank and in Hand		239,486	187,435
Investments	4	-	125,000
Stock	5	-	13,405
Accrued Income	6	<u>12,826</u>	<u>44,314</u>
		<u>252,312</u>	<u>367,154</u>
Current Liabilities			
Payables	8	(60,077)	(111,574)
Deferred Income	9	<u>(24,400)</u>	<u>(33,000)</u>
Net Current Assets		<u>167,835</u>	<u>225,580</u>
Total Assets		<u>167,835</u>	<u>225,580</u>
Reserves			
Unrestricted Funds	10	167,835	221,531
Restricted Funds		<u>-</u>	<u>4,049</u>
Total Funds		<u>167,835</u>	<u>225,580</u>

The Trustees consider that the charity is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the 2006 Act and the members have not required the charitable company to obtain an audit for the year in question in accordance with section 476 of the 2006 Act.

The Trustees have prepared accounts in accordance with section 398 of the 2006 Act and section 138 of the Charities Act 2011. These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act regarding small companies and constitute the annual accounts required by the 2006 Act and are for circulation to the members of the company.

These Financial Statements were approved and authorised for issue by the Board and signed on its behalf by:



M Hine: Chair of Trustees

Date: 17 March 2025

The notes on pages 13-20 form part of the Financial Statements.

BEYOND FOOD FOUNDATION

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 JUNE 2024**

	2024 £	2023 £
Cash flows from operating activities		
Net cash provided by operating activities (see below)	<u>52,051</u>	<u>97,358</u>
Cash flows from investing activities		
Bank interest received	<u>-</u>	<u>-</u>
Net cash (used in)/provided by investing activities	<u>-</u>	<u>-</u>
Cash flows from financing activities		
Bank loan repayments	<u>-</u>	<u>-</u>
Bank interest paid	<u>-</u>	<u>-</u>
Net cash used in financing activities	<u>-</u>	<u>-</u>
Change in cash and cash equivalents in reporting period	52,051	97,358
Cash and cash equivalents at the beginning of the reporting period	<u>187,435</u>	<u>90,077</u>
Cash and cash equivalents at the end of the reporting period	<u>239,486</u>	<u>187,435</u>

Reconciliation of net income to net cash flow from operating activities

	2024 £	2023 £
Net income	(57,745)	44,296
Adjustments for		
Decrease/(increase) in Debtors	31,488	(28,163)
Decrease/(increase) in Investments	125,000	-
Decrease/(increase) in Stock	13,405	(13,405)
Increase/(decrease)/ in Creditors	<u>(60,097)</u>	<u>94,630</u>
	<u>52,051</u>	<u>97,358</u>

Analysis and movement of Net Debt	2023 £	Cash flow £	2024 £
Cash in hand	<u>187,435</u>	<u>52,051</u>	<u>239,486</u>

BEYOND FOOD FOUNDATION

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2024

1. PRINCIPAL ACCOUNTING POLICIES

The principal accounting policies adopted, judgments and key sources of estimation and uncertainty in the preparation of the financial statements are as follows:

i) Basis of preparation

The accounts have been prepared in accordance with the Charities SORP (FRS102) applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The accounts have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

Beyond Food Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The Financial Statements have been prepared on a going concern basis under the historical cost convention. The Trustees have no reason to believe that a material uncertainty exists that may cast significant doubt on the ability of the Foundation to continue as a going concern. On the basis of their assessment of the Foundation's financial position, the Trustees have a reasonable expectation that the Foundation will be able to continue in operational existence for the foreseeable future. Thus, they continue to adopt the going concern basis of accounting in preparing the annual Financial Statements. Details of the structure, governance and management of the charity, including the risk management and financial review, are set out in the Trustees' report.

ii) Income / Deferred Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) have been met and it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Where donations have been received over which performance conditions apply which are only capable of being met in subsequent periods such donations are reflected as Deferred Income, notwithstanding that cash has been received, and are only released to Income when the performance conditions have been met.

iii) Reserves / Fund accounting

Unrestricted Funds are available to spend on any activities that further any of the purposes of the charity.

Restricted Funds represents grants or donations which the donor has specified are to be solely used for particular areas of the Foundation's work or for specific projects it undertakes. Restricted Fund balances represent the balance of such Restricted Income which has not yet be used for the purpose specified.

iv) Expenditure - Raising funds, Charitable activities and Restricted purposes

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Where appropriate, all expenditure is recognised inclusive of VAT.

BEYOND FOOD FOUNDATION

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2024

iv) Expenditure - Raising funds, Charitable activities and Restricted purposes (continued)

Raising funds comprise the costs associated with attracting voluntary income and the costs of fundraising activities.

Charitable expenditure includes all non-Fund raising costs and comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect or administrative nature necessary to support them.

Restricted Expenditure reflects the endeavour and consequently level of expenditure associated with delivering activities funded by Restricted Income.

v) Cash at Bank and in hand

Cash at bank is stated at the reconciled values in the bank accounts and cash in hand is stated on the basis of the money held at the time.

vi) Stock

Stock is stated at the lower of cost and net realisable value.

vii) Critical accounting judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, which are described in note 1, Trustees are required to make judgements, estimates and assumptions about the carrying value of Investments that are not readily apparent from other sources. The estimation and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of revision and future periods if the revision affects the current and future periods.

In the view of the Trustees, no assumptions concerning the future or estimation uncertainty affecting the Investments at the balance sheet date are likely to result in a material adjustment to their carrying amounts in the next financial year.

viii) Pensions

The charity's staff are employed by Searcys rather than the charity itself. As such the charity does not contribute to the personal pension plans of employees. Total contributions in the year were £nil (2023: £nil). There were no outstanding contributions at the balance sheet date (2023: £nil).

ix) Donations in kind

The charity includes the estimated market value of donations in kind as income and cost, where this value can be assessed with reasonable confidence.

2. DONATIONS IN KIND

During the year, Beyond Food Foundation received a donation in kind in the form of rent on its offices at The Fire Station. The landlord to The Fire Station, PwC, has estimated that the market value of the rent, which is provided at no charge, was £65,832 (£64,541). This estimate has been included in both income and expenditure on charitable activities (note 3. Below), with the effect that there is no impact on the surplus/deficit for the year, nor on the balance sheet as at 30 June 2024.

Please also refer to note 11. below relating to a prior year adjustment in this regard.

BEYOND FOOD FOUNDATION

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2024

3. CHARITABLE ACTIVITIES

	2024	2023
	£	£
Wages and salaries – admin	71,213	69,608
Wages and salaries – delivery of activities	190,033	216,082
Rent (donated in kind)	65,832	64,541
Hardship Grants to Beneficiaries	4,505	248
Marketing	61,869	10,450
Travel	7,762	3,959
Office costs	14,757	657
Equipment	6,019	4,648
Training course costs	44,977	23,736
Professional fees	28,975	18,908
Bank charges	335	287
Irrecoverable VAT	6,000	33,337
	<u>502,277</u>	<u>446,461</u>

Professional fees include the fee of £6,500 for the independent examination of these financial statements (2023: £4,800).

4. INVESTMENTS

On 27 October 2021 BFF were gifted 6,609 shares in Reaction Engines Limited by a corporate sponsor of the charity. The corporate sponsor made an equivalent donation to a number of other charities it supports. Reaction Engines is an unlisted private company and BFF's shareholding represents less than 0.1% of its share capital.

Reaction Engines Limited was placed into Administration on 31 October 2024 and, as a consequence, its shares have no value (2023: £125,000). Please see Note 15 "Post-Balance Sheet Events" below.

5. STOCK

Stock comprises books of recipes prepared by the Founder, other leading chefs and past beneficiaries commissioned by the Foundation and held for sale or gifting to promote Fund-raising activities. Since 2023, much of the stock has, in practice, been utilised to support the charity's marketing and fundraising efforts. As a result, the charity has taken the decision to write down the value of the stock as at 30 June 2024 from its book value of £9,320 to £nil.

	2024	2023
	£	£
Recipe books	-	13,405

6. ACCRUED INCOME

Accrued income relates to donations made by diners at Brigade Restaurant during the year which are passed to BFF after the year end and income from other fundraising events undertaken during the year but received post year-end. Donations and event income outstanding as at year end 2024 £12,826 (2023: £41,314).

BEYOND FOOD FOUNDATION

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2024

7. STAFF COSTS

Staff costs during the year comprise:

	2024 £	2023 £
Salaries (incl NI & Pension costs)	361,163	339,561
Recruitment and training	<u>17,681</u>	<u>1,411</u>
	<u>378,844</u>	<u>340,972</u>

Staff costs are paid by BB+K's management company, Searcys.

The weekly average number of staff (some of whom work part-time) was as follows:

	2024	2023
CEO	1.0	1.0
Fund-raising	1.0	1.0
Training & Beneficiary Support	3.0	3.8
Administration	0.2	0.7
Apprentices	<u>0.0</u>	<u>2.5</u>
Total	<u>5.2</u>	<u>9.0</u>

In addition to the Foundation's team, from time-to-time the charity also benefits from the support of volunteers, who are trainers in specific fields as a profession. They use their own material and retain their own copyright. Often volunteers come from corporate organisations who gift employees volunteering days. However, we only engage volunteers on programmes with evidenced need and known skills to impact beneficiaries.

Two (2023: One) employees earned in excess of £60,000 per annum, one in the band £60,001 - £70,000, and; one in the band £120,001-130,000 per annum (2023: One, in band £100,000-110,000).

No trustee received remuneration during the year (2023: One, £30). No trustees received reimbursement for items paid for on behalf of the charity during the year.

The remuneration of key management personnel (including employers NI and employers pension costs paid by Searcys) is £121,335 (2023: £118,445).

BEYOND FOOD FOUNDATION

**NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED 30 JUNE 2024**

8. PAYABLES

	2024	2023
Accruals	15,395	26,342
Trade Payables	44,682	85,232
	<u>60,077</u>	<u>111,574</u>
Total	60,077	111,574

Accruals include £6,500 of professional fees and expenses outstanding at the year end (2023: £5,000).

Trade Payables of £44,682 relate to the direct costs of Charitable Activities undertaken during the year to June 2024 which were settled after the year end (2023: £85,232)

9. DEFERRED INCOME

During the year, £24,400 of donations were received over which performance conditions apply which had not been met at year end (2023: £33,000).

10. RESERVES

	1 July 2023 £	Incoming Resources £	Transfer £	Resources Expended £	30 June 2024 £
Restricted Funds					
Hardship	4,049	-	-	(4,049)	-
	4,049	-	-	(4,049)	-
Unrestricted funds	221,531	733,559	-	(787,255)	167,835
	<u>225,580</u>	<u>733,559</u>	<u>-</u>	<u>(791,304)</u>	<u>167,835</u>
<i>Comparatives</i>	<i>1 July 2022 £</i>	<i>Incoming Resources £</i>	<i>Transfer £</i>	<i>Resources Expended £</i>	<i>30 June 2023 £</i>
Restricted Funds					
Displaced Ukrainians	-	-	-	-	-
Hardship	6,607	-	-	(2,558)	4,049
Programmes	-	22,250	21,192	(43,442)	-
	6,607	22,250	21,192	(46,000)	4,049
Unrestricted funds	174,677	591,490	(21,192)	(523,444)	221,531
	<u>181,284</u>	<u>613,740</u>	<u>-</u>	<u>(569,444)</u>	<u>225,580</u>

BEYOND FOOD FOUNDATION

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2024

During the year, £Nil (2023: £22,250) of donations were received to assist with specific Programmes. Such donations together with similar donations in prior periods, to the extent that they have not been expended on the specific Programme or purpose for which they were granted, are reflected in Restricted Reserves.

Restricted Reserves have been / will be used as follows:

- **Hardship reserve** – provides support to Beneficiaries who are struggling financially, for example with the cost of accommodation or the cost of travel to participate in programmes

11. PRIOR YEAR ADJUSTMENT

The accounts for the year ended 30 June 2023 did not take account of the donation in kind relating to office rent, referred to in note 2 above. In order to ensure consistency with the treatment of this donation in kind during this year, the comparative figures for the year ended 30 June 2023 have been restated to take account of this omission. The equivalent estimated market value for the office rent received at no charge is £64,541, which assumes a 2% increase from 2023 to 2024.

There is no impact upon the balance sheet as at 30 June 2023, as the estimated value of £64,541 has been included in both income and charitable expenditure.

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds General £	Restricted Funds £	Total Funds 2024 £
Investments	-	-	-
Other Current assets	252,312	-	252,312
Current liabilities	(84,477)	-	(84,477)
	<u>167,835</u>	<u>-</u>	<u>167,835</u>
<i>2023 Comparative</i>	£	£	£
<i>Investments</i>	125,000	-	125,000
<i>Other Current assets</i>	241,105	4,049	245,154
<i>Current liabilities</i>	(144,574)	-	(144,574)
	<u>221,531</u>	<u>4,049</u>	<u>225,580</u>

13. ULTIMATE CONTROLLING PARTY

The Trustees are the Foundation's ultimate controlling party.

14. RELATED PARTY TRANSACTIONS

During the year, as previously, design and marketing services were provided to the Foundation by Bright Spark Limited. Bright Spark is owned by a related party of the Foundation's CEO.

Total payments made by BFF to Bright Spark were £1,877 (2023: £4,220).

BEYOND FOOD FOUNDATION

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2024

During the year BFF continued working with a third-party event management company to increase self-generated Earned Income opportunities and develop an increased level of professional delivery and management. This initiative also provided benchmarking and training opportunities for those who engage in organised events. This company is partially owned by a related party of the Foundation's CEO.

The arrangement was in place throughout the year. Total revenues to BFF generated in the year through this relationship were £136,198 (2023: £75,506). Total payments made by BFF to the event management company were £27,239 (2023: £10,350).

Since the year end, the arrangement with the event management company has been concluded. Further revenues continue to be earned, but all payments by BFF have now been agreed and paid.

15. POST BALANCE SHEET EVENT AND GOING CONCERN

Relocation of Head Office premises

For many years, BFF has been based at premises at Brigade Bar & Kitchen, near London Bridge. The landlord to the premises, PwC, has for a long time supported BFF by way of a rent-free use of the premises, in addition to a variety of other fundraising activities and support in kind.

Since the year end, PwC has given notice to BFF that it now requires use of the premises for other purposes. As a result, the restaurant operating from the premises, Brigade Bar & Kitchen, closed on 20 December 2024. PwC agreed with BFF that it could remain based at the premises until 30 June 2025, to allow it time to find an alternative location. In addition, BFF is able to use the facilities at Brigade Bar & Kitchen for the purposes of fundraising activities and to support its charitable work.

At the time of writing, BFF continues to explore its options in relation to new premises.

Investments: Reaction Engines Limited

On 27 October 2021 BFF were gifted 6,609 shares in Reaction Engines Limited by a corporate sponsor of the charity. Reaction Engines is an unlisted private company and BFF's shareholding represents less than 0.1% of its share capital.

Reaction Engines Limited was placed into Administration on 31 October 2024 and, as a consequence, its shares have no value (2023: £125,000). In the opinion of the Trustees the circumstances applicable to a £nil valuation existed at the balance sheet date and accordingly the shares have been valued at £nil as at 30 June 2024.

Going Concern

As a result of the events referred to above, the Board of Trustees has considered the charity's financial position and prospects and remains of the view that BFF continues to have a strong future and that the going concern assumption in note 1 to the accounts remains appropriate. As with many charities, BFF relies upon the ongoing support of a variety of funders and also on the income generated from fundraising activities. Discussions with funders have confirmed that the move away from Brigade to new premises should not impact materially BFF's ability to generate sufficient income to ensure that its costs are met and, importantly, that it continues to provide impact to those people supported by the charity which is both positive and cost-effective.

BEYOND FOOD FOUNDATION

**NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED 30 JUNE 2024**

16. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES (RESTATED FOR PRIOR YEAR ADJUSTMENT)

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
Income and endowments from:				
Donations		182,987	-	182,987
Donations in kind		64,541	-	64,541
Local Authority Funding		22,525	-	22,525
Grants receivable		106,800	22,250	129,050
Earned income		214,637	-	214,637
Shares donated		-	-	-
		<hr/>	<hr/>	<hr/>
Total		591,490	22,250	613,740
Expenditure on:				
Raising funds		122,983		122,983
Charitable activities				
Cost of activities in furtherance of the charity's objects		400,461	46,000	446,461
		<hr/>	<hr/>	<hr/>
Total		523,444	46,000	569,444
Net expenditure		68,046	(23,750)	44,296
Transfers between funds		(21,192)	21,192	-
		<hr/>	<hr/>	<hr/>
NET MOVEMENT IN FUNDS FOR YEAR		46,854	(2,558)	44,296
Funds at the start of the year		174,677	6,607	181,284
		<hr/>	<hr/>	<hr/>
Funds at the end of the year		221,531	4,049	225,580
		<hr/>	<hr/>	<hr/>

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF BEYOND FOOD FOUNDATION

I report to the charity trustees on my examination of the accounts of the company for the year ended 30 June 2024, which are set out on pages 10 to 20.

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and the charitable company's trustees as a body in accordance with section 154 of the Charities Act 2011. My independent examiner's work has been undertaken so that I might state to the charitable company's trustees those 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 charitable company, the charitable company's members as a body and the charitable company's trustees as a body for my independent examiner's work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

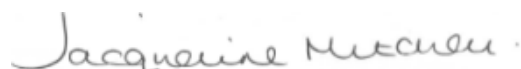
Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act;
or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Jacqueline Mitchell
CROWE U.K. LLP
Chartered Accountants
R+ Building
2 Blagrove Street
Reading, RG1 1AZ

Date: 18 March 2025

BEYOND FOOD FOUNDATION

England & Wales - Charity number 1136234

Accounts

Company Number: 07012686
Charity number: 1136234

BEYOND FOOD FOUNDATION
(A Registered Charity)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023

BEYOND FOOD FOUNDATION

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

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BEYOND FOOD FOUNDATION

TRUSTEES' REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

REFERENCE AND ADMINISTRATIVE DETAILS

STATUS

Company limited by guarantee without share capital.

REGISTERED OFFICE

Beyond Food Foundation, Floor 1, The Fire Station, 139 Tooley Street, London SE1 2HZ

REGISTERED NUMBER – COMPANIES HOUSE

07012686

REGISTERED NUMBER – CHARITY COMMISSION

1136234

CHIEF EXECUTIVE

S Boyle

TRUSTEES

P Purewal (Chair)

M Miles

Resigned 1 June 2023

O Hatch (Secretary)

Marcus Hine

Appointed 1 June 2023

I Isadora

I MacEachern

S Malone

A Mazza

P Miles

P Richardson

Other than the changes noted above all of the Trustees were in office throughout the year. Since year end one Trustee, Sean Malone, resigned on 4 December 2023 and a new Trustee, Louise Jenkins, was appointed on 13 October 2023.

BANKERS

NatWest Bank, 1 Princes Street, London, EC2R 8BP

INDEPENDENT EXAMINERS

Crowe UK LLP, Aquis House, 49-51 Blagrove Street, Reading, Berks, RG1 1PL

BEYOND FOOD FOUNDATION

TRUSTEES REPORT

FOR THE YEAR ENDED 30 JUNE 2023

Structure & Governance

The Trustees of the Beyond Food Foundation (BFF, the Company or the Foundation), who are also Directors for the purposes of the Companies Act, have pleasure in presenting their report and the financial statements for the year ended 30 June 2023. The Financial Statements have been prepared in accordance with current statutory requirements, the Statement of Recommended Practice (SORP) - Accounting and Reporting by Charities issued in 2015.

The reference and administrative details set out on page 1 form part of this report.

The Foundation is a Company limited by guarantee and governed by memorandum and articles dated 6 July 2009. The Company is registered under the Companies Act 2006, registration number 07012686 and also registered as a charity on 7 June 2010, charity registration number 1136234.

The Foundation was incorporated and commenced operations on 8 September 2009. On 19 April 2010 the Company changed its name from the Beyond Boyle Foundation to Beyond Food Foundation.

Management & Organisational Structure

The Foundation Board is responsible for all principle decisions regarding the Foundation strategy, charitable and fund-raising activity strategies, and charity staff remuneration (which is set by reference to appropriate charity sector benchmarks and in consultation with the Beyond Food Community Interest Company (BFCIC)).

Such decision making is informed and supported by the recommendations of both the CEO, who attends all board meetings, and the charity team and three board sub-committees responsible for: Finance & Fund-raising, Marketing & Communications and Governance.

The CEO has day-to-day responsibility for and management of the Foundation's charitable activities in support of beneficiaries and fund-raising to finance beneficiary programs, which is undertaken by the CEO and the charity team and third-party service providers contracted by the Foundation.

The Foundation's activities are primarily undertaken at The Fire Station, 139 Tooley Street, London. The 1st Floor offers training facilities, whilst the ground floor is a social enterprise restaurant – Brigade Bar & Kitchen (BB+K) – managed by Searcys (a member of the Westbury Street Holdings Group), a leading independent hospitality provider and operated by Beyond Food Community Interest Company (BFCIC). In line with the Foundation's objectives, BB+K has provided work experience opportunities for many of the Foundation's beneficiaries.

The charity team, including the CEO, are contractually employed by BB+K's manager, Searcys, and work for the Foundation. Costs incurred by Searcys on the Foundation's behalf, including salaries, are invoiced to BFCIC as operator of BB+K. The Foundation makes discretionary donations to BFCIC in respect of this expenditure.

The collaborative relationship between the Foundation, BFCIC as operator and Searcys as manager of BB+K and employer of the charity team is reflected in regular meetings between the three, including in regular Management meetings involving senior representatives of all three parties.

Trustee Appointments, Induction & Training

Trustee appointments are approved by the Board. Prospective Trustees are typically identified either through the Trustees Unlimited network or personal recommendation.

New Trustees are briefed on the objectives and activities of the charity and the environment within which it operates. The policies and procedures of the charity have been documented. These are updated on a cyclical basis. All Trustees are required to familiarise themselves with the charity's policies and procedures.

BEYOND FOOD FOUNDATION
TRUSTEES REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2023

Charitable Activity – Objectives, Activities & Achievements

Following a strategic review toward the end of the previous financial year, during the year to 30 June 2023, the Foundation broadened its objectives so as to become more inclusive, supporting all groups of vulnerable people (not just those at risk of homelessness) through a series of programmes aimed at helping a greater number of individuals gain work experience, alongside life skills, ultimately helping them access the work force more quickly, without the same emphasis on apprenticeships as has been the case in the past.

The Trustees also had due regard for the Charity Commissioners' published guidance on public benefit requirements under the Charities Act 2011.

The Foundation has sought to meet these objectives through a developed Beneficiaries Strategy and proactive Local Authority and Business Community engagement.

1. **Beneficiaries Strategy**

During 2022-23 the Foundation delivered its objectives through the following programmes:

Breakthrough Kitchen – our outreach support programme. This programme enables us to embed our practice in multiple external venues, presenting to large audiences such as schools, prisons and Job Centres. Through this programme we signpost targeted groups to seek help and use our expanding networks and partnerships to target appropriate and relevant opportunities to potential beneficiaries. Participants come and experience something entirely new to them; cooking, serving and eating in a professional training kitchen. The programme also engages individuals in taster sessions for short-term work experience.

Freshlife & Beyond the Classroom (BTC) – are aimed at individuals furthest away from work opportunities, for whatever reasons. These programmes help individuals who need support, to focus on their future, identifying their barriers to progression and understanding how to manage and overcome these. The programmes, which include inspirational visits as part of the programme to increase individual aspiration, provide reflection, self awareness, personal leadership and ownership whilst giving aspiration for long-term change, promoting career opportunities and ambition to set goals.

- **BTC** has increased beneficiary impact through focused programmes and engagement opportunities for young adults, with enrichment programmes from the age of 14, enabling access to real work experience to inspire them to look towards work opportunities, career goals and different networks of support for help and guidance. We provide life enhancing skills through cooking and understanding mental wellness links with nutrition; and expose young people to a support network that emulates a family structure, providing them a safe space to be themselves, seek guidance and help whenever it is needed.
- **Freshlife** supports beneficiaries to regain their confidence and self-esteem, and provides the opportunity to secure suitable work experience for their CV development. BFF is partnered with like-minded organisations, to secure greater work experience opportunities and provide an experienced employable pool of individuals, which is so desperately needed currently in the hospitality industry. For those not seeking work in hospitality roles, our work experience provides transferable skills to move them forward towards opportunities in other industries.

BEYOND FOOD FOUNDATION
TRUSTEES REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2023

Work experience – the Foundation offers work experience opportunities across the entire hospitality sector, with many skills being transferrable to other industries and career pathways. We tailor opportunities to match the needs and career intentions of individuals. We offer up to 12 weeks engagement in work experience, helping to build personal confidence, embed communication skills, understanding team collaboration and taking personal responsibility in getting a job and keeping it. Our chosen work experience partner is BB+K. Beyond Food was the instigating partner along with PwC in 2011, where we recognised that providing a safe place to train, that was part of the restaurants DNA, would prove a successful way to bring people back to meaningful full-time employment. During a normal period of work experience, participants gain the opportunity to work across the whole business. They are fully supported during the process and thereafter to find meaningful employment. Beyond Food currently has an 86% retention in full time employment once work experience at Brigade has taken place.

Pathfinder – Aimed at those actively seeking employment, who need help to navigate the complexities of finding jobs, filling in application forms and updating CVs. We support individuals to search online for jobs, guide them through the process of applying for live vacancies and make positive introductions to appropriate partners. We review transferrable skills and identify work opportunities that individuals may not have previously considered. We host mock interviews and provide feedback to individuals on performance. We also talk about personal hygiene, clothing and appearance.

Apprenticeships – historically have been aimed at those who successfully complete the Freshlife programme and demonstrated ‘a commitment to making a long-term life change and to completing the apprenticeship in hospitality’. During the year our Apprenticeship programme was drawn to a close as we shifted our focus from apprenticeships to work experience due to a significant decline in numbers being able to engage and complete the apprenticeship programme due to the difficulty many prospective candidates have in achieving the entry level English and Mathematics qualifications and the challenges for many beneficiaries of living on the comparatively low apprenticeship salary throughout the two year apprenticeship period.

Made Again – (temporarily suspended for 2022-23) helps individuals to recognise their transferrable skills, identify new opportunities and potentially diversify their career in alternative industries. Aimed at people who have been stuck between being furloughed and out of work; this programme will help unlock the range of skills individuals have, open their minds to different opportunities and build their confidence to help them find and apply for a job. This programme was suspended in 2022-23. We intend to re-purpose and re-launch Made Again in the coming year. No funding was secured nor is any being held for this programme in this reporting year.

Outreach support - is our new impact programme intended as school and prison engagement and enrichment programmes, to be piloted in 2023-24. Impacting a greater number of individuals at external venues such as schools, prisons and community support centers, these will be purposeful workshops which support individuals to gain life skills, confidence, embed aspirational focus in long-term change and in the case of prisoners who have 12 months or less left to serve, support their release and rehabilitation into the London community, reducing reoffending statistics through our support and our network links.

BEYOND FOOD FOUNDATION

TRUSTEES REPORT (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2023

2. Local Authority and Business Community Engagement

During the year BFF has refined programmes to support the changing needs of the community we serve. Working with high profile corporates and local employment partners such as Hilton Hotels, Principle Cleaning and Searcys and the surrounding boroughs; BFF has linked recruitment services into programmes to increase beneficiaries' access to positive work placement, focusing on identifying live job opportunities with local employers for our beneficiaries. This will also be impacted by our focus towards outreach support in schools and prisons.

BFF has also developed a coherent strategy that supports local corporate engagement in fund-raising activities within BB+K, which increases local awareness and creates opportunities for beneficiaries seeking employment.

BFF has continued to increase its impact on young adults through working directly with Pupil Referral Units, care leavers and pupils outside of education; developing robust links that increase referrals of young people through organisations such as: Crystal Palace Foundation, Working Together Trust, Youth Criminal Justice Service and Only a Pavement Away.

3. Beneficiary Engagement Achievements

The Foundation has had a long-lasting, positive impact, helping restore people's dignity and offering those in extreme need a real sense of purpose. Good food, kitchen skills and harnessing a sense of vitality has truly laid the groundwork towards helping our beneficiaries contribute to society in meaningful ways. Having completed BFF's programmes, our beneficiaries are better skilled, more confident and more fulfilled individuals.

During the year beneficiaries participated in the following City & Guild assured programmes:

Programme	Participants		Programme Description
	2022-3	2021-2	
Outreach support and referrals including Breakthrough Kitchen	287	194	We engage with over 90 partner organisations to help us identify and engage with beneficiaries for our programmes
Freshlife & BTC	68	96	Supporting individuals who need help to identify personal barriers to work, career identification or guidance to additional learning opportunities, to gain confidence, develop life skills, understand the impact of choices and toxic relationships with substances as well as people.
Work Experience	61	59	Providing skills to secure work
Pathfinder	29	23	CV writing, mock interviews, online applications and personal introductions for career progression
Apprenticeships	2	7	Providing skills, training and development with a qualification on completion
Made Again	0	7	Supporting individuals leaving prison or who have lost their jobs and potentially have transferrable skills
Total	447	386	

BEYOND FOOD FOUNDATION
TRUSTEES REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2023

Whilst total programme participant numbers increased only circa. 15% in 2022-23 compared to the prior year, since year end we have seen increases in participant numbers which suggest that our change in strategy / focus is starting to reap dividends, such that we will be successful in our objective of helping greater numbers in 2023-24 and subsequent years.

The impact that the Foundation's programmes have is perhaps best explained by way of a recent beneficiary's case study:

Sonny joined the Beyond the Classroom programme in November 2022. Sonny was a non-school attender, disruptive, aggressive, with alcohol dependence aged 16.

Within a few weeks at Brigade working with Beyond Food he relaxed, build trust, and started to take on life skills and increased his interest to learn more. His 100% commitment improved his attendance and attitude at School.

For his Graduation he designed and executed a restaurant menu for 70 guests.

Subsequently, Sonny joined our 'Beyond a Sail' experience, with our charity partner Catzero, participating in a 4-day sail from Portsmouth to Grimsby. After docking at Grimsby, Sonny engaged in a collaborative charity event for 100 people.

Most recently Sonny also took part in our 'Feast in a Field' project, as a Beyond Food Home Chef, developing his own signature dish and selling it to 100 people.

After a year of positive impact Sonny received a Court Summons for a past charge prior to his enrolment in BTC. He was facing a possible 4 month sentence. Impressed by the support and impact of BFF the judge dropped all charges. Sonny has maintained sobriety for over nine months with the support of Beyond Food. Sonny is now focusing on a career as a chef.

Financial Review

The results for the year are shown on page 12 and show a surplus in income over expenditure over the year of £44,296 (2022: £125,838).

As in prior years the Foundation has sought to generate revenue from a combination of:

- **Local Authority funding** – payments received from Local Authorities in respect of beneficiaries referred to the Foundation's programmes, eg. from Pupil Referral Units, DWP or Youth Criminal Justice Service.
- **Grant funding** – grants received from charitable or commercial organisations.
- **Earned Income** – revenue self-generated from: (i) donations received from customers at BB+K, (ii) Feast Supper events run by the Foundation, (iii) one-off events run at BB+K by the Foundation for Corporate clients, often with the support an external events management company,
- **Major Donors** – large donations from, typically, Corporate sponsors of the Foundation on both a one-off and recurring basis.
- The result of these activities was as follows:

	2023	2022
	£	£
Local Authority	22,525	20,000
Grant Funding	129,050	104,628
Earned Income	214,637	178,981
Major Donors	182,987	183,093
Share Donation	-	125,000
Total Income	<u>549,199</u>	<u>611,702</u>
Total Expenditure	<u>(504,903)</u>	<u>(485,857)</u>
Surplus	<u><u>44,296</u></u>	<u><u>125,838</u></u>

BEYOND FOOD FOUNDATION

TRUSTEES REPORT (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2023

In 2021-22 the Foundation was the recipient of a large one off donation of shares. That donation aside, the Foundation effectively broke-even in 2021-22. As discussed last year, that result reflected the challenges BFF faced in raising funds in an increasingly strained economic environment, where both Major Donors and Grant Funders were inundated with applications.

In response to these challenging conditions BFF made the strategic decision late in 2021-22 to partner with a successful event management company – Crème Conferences, to increase self-generated Earned Income opportunities and, at year-end, to commence work in 2022-23 with a third-party fund-raising consultancy – Oaks Consultancy.

The difficult conditions experienced in 2021-22 continued in 2022-23, alongside increased demand for the Foundation's programmes from Beneficiaries. However, through a combination of a strong emphasis on cost control and the strategic decisions taken during the prior year to bolster Earned Income and our engagement with Grant providers and Major Donors, the Foundation can look back on a highly successful year in which an operating surplus of over £40,000 was achieved, far in excess of any prior year, despite the extremely challenging back-drop.

No material expenditure was incurred during the year specifically to raise income in future periods. All fund-raising related expenditure has been charged to the Income and Expenditure account when incurred.

The Trustees acknowledge and are grateful for the ongoing support received from donors, particularly in such difficult circumstances, who understand in full the gravity of beneficiaries' situations and the work BFF does for many of our beneficiaries.

Reserves Policy

The Trustees' policy has been to build reserves so as to facilitate the continuation of our programs through peaks and troughs in our income streams and expenditure. In light of continuing inflationary pressures, the challenging and uncertain fund-raising environment that such pressures exacerbate and growing beneficiary demand for BFF's services, during the year 2022-23 Trustees increased our liquid reserve target from three months to six months of ongoing costs.

During the year good progress was made towards this target, with Reserves at 30 June 2023 standing at £225,580 (2022: £181,284).

However, the Trustees are also conscious that a material portion of such reserves are held in illiquid assets and as such it remains the Trustees' objective to continue to build liquid reserves over the course of 2023-24 and beyond to support the Foundation's ongoing objectives. We intend to do so by continuing to maintain close control over costs and expenditure, maintaining a proactive approach to fund-raising and prudent budgeting.

Organisational Achievements

The Charity took time this year to review our purpose and the impact that we have on our beneficiaries and the wider community. We realised that the landscape has changed, possibly due to the pandemic, with mental health issues being driven up with social exclusion and the opportunities that Brexit has brought to the charity sector with employers struggling to fill staff vacancies. We studied our sector and made changes to our target groups to reflect this new environment, our beneficiary's capacity to learn and their need to get jobs more quickly with the support of the new employer mindset of "employ and train within". These changes are proving successful and our ability to scale has increased for 2023-24.

BEYOND FOOD FOUNDATION
TRUSTEES REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2023

Other key areas of development during the year 2022-23 were:

1. Reach-out support work to existing, past and new beneficiaries
 - a. We have increased our training programmes from once per year to five times per year
 - b. Continued additional support such as counseling through qualified practitioners
 - c. Created opportunities for broader experiences including our Freshlife process, Beyond the Classroom programme, work experience, the Pathfinder programme and our inspirational week of aspirational opportunities and experiences
2. Continued learning for our current beneficiaries
 - a. Created drop in sessions to support financial health checks and positive mindset management
 - b. Hit Training workshops have been delivered to support qualification level training
 - c. On the job learning and work experience through BB+K
3. Embedded charity management processes
 - a. All policies and procedures have been reviewed
 - b. Website and social media platforms have been maintained with strategy changes and messaging
 - c. Financial systems continue to be reviewed and adapted to ensure they are fit for purpose and robust with external moderation through the Fund Raising Regulator Body
 - d. Renewed fundraising pipeline and charitable events strategy
 - e. Updated our Banking arrangements with NatWest

The change in some key personnel has empowered us to refine systems and processes linked to job roles, embedding robust checks to support cost effective changes to how the Foundation continues to grow impact.

The Trustees have focused on the following during the year under review:

1. Embedding the committees structure which has enhanced our overall governance arrangements.
2. Carried out a review of our strategy and agreed for the years 2023-25 and beyond to expand our focus to helping vulnerable people back into society through shorter programs aimed at securing work experience for a greater number of individuals thereby increasing our reach and impact
3. Enlisting the help of external professionals where our internal skill sets require further support to achieve our goals and aims. For example we have enlisted the help of a professional events team who have helped us delivery a higher quality service and improve our return on events and an organisation who will expand our reach in terms of fund-raising.
4. We have reviewed our Marketing and Brand strategy and expect to update our Website by the end of October 2023 and to launch an enhanced Brand thereafter.

BEYOND FOOD FOUNDATION

TRUSTEES REPORT (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2023

Stakeholders

The BFF Board and Trustees would like to record their sincere thanks to the Foundation's key stakeholders:

- PwC UK, who are a founding partner and a principal funder;
- the chosen outsourced employment partner Searcys, have embedded their systems and processes to support compliance and financial management. We are developing links to increase their support towards our beneficiaries and future employment opportunities.

During 2022-23 we continued to build our relationship with the Fishmongers Livery Company and the collaboration with a fellow charity, Cat Zero, on a project near Grimsby. We have retained purposeful links with The Felix Project through apprenticeship placements. We have developed employment partnerships with Hilton Hotels, Peninsula Hotels and Cotes who all support our beneficiaries into meaningful work placements and employment. Notably, we have also benefited from the commencement of a three year funding grant through Betsy Foundation and Skinners Company, supporting core costs.

Looking ahead, central to BFF's future strategy will be plans to create new and meaningful corporate partnerships. Such partnerships will be driven through dovetailed impact and purpose, which will benefit work engagement for our beneficiaries and income streams or fund-raising opportunities. We are also building and embedding strategic partnerships, which provide funding alongside a two-way mutually beneficial partnership. For example, we have developed links with ComputaCenter, who have committed to embed our services into their priorities, ie addressing The Ministry of Justice's need to reduce reoffending and secure meaningful employment. Beyond Food's outreach provision, with the support of ComputaCentre funding, will prepare prison leavers for the outside world.

Outlook, Risks & Uncertainties

Overall the Trustees have been very pleased with BFF's progress during this financial year.

From a Financial perspective, costs were closely controlled and our fundraising activities were refreshed, with new approaches to Corporate events / Earned Income, Grant Funding applications and Major Donor engagement seeing positive results. As a consequence we are pleased to have concluded the year with a significant operating surplus which will further bolster reserves, helping secure the Foundation's future sustainability, particularly in light of the continuing challenges in the general economic environment.

Our strategy to shift from apprenticeships to work experience this year has driven our Beneficiary focus towards employment with employment partners. Building these over the next year will increase our success in placing individuals in supported and meaningful career focused with support work placements.

We anticipate continued high levels of demand for the Foundation's outreach support which will provide harder to reach communities with real work prospects. Taking our programmes into prisons and working with prisoners due for release back to London, through our Beyond Prison Programme, will provide a consistent recruitment flow for our Freshlife Programme.

We have also increased our Beyond the Classroom programme to specifically target young people in care or who are just leaving the care system, to ensure they can access a supportive network, with reassurance of help when it is needed, providing key life skills to ensure long-term independence. We anticipate continued growth in demand for this programme in 2023-24.

The principle risk and uncertainty to which the Trustees believe BFF is exposed remains the challenging economic environment and high level of demand for donations and grants from Donors and Grant Funders, which continue to make the charitable fund-raising space extremely competitive, with a consequent impact on the predictability of future income. Whilst our response to these challenges has been successful to date, the Trustees remain mindful of the need to remain proactive in our income generating activities and to maintain close control of costs.

BEYOND FOOD FOUNDATION
TRUSTEES REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2023

The second uncertainty that the Trustees would highlight is the illiquid nature, uncertain value and uncertainty as to when it may be practicable to monetize BFF's shareholding in Reaction Engines Limited (see Note 3).

Post Balance Sheet Events

There were no significant post balance sheet events to report.

Account Preparation – Going Concern

These Financial Statements have been prepared on the Going Concern basis. Having considered the foreseeable future for the Foundation the Trustees are content that this basis is appropriate.

BEYOND FOOD FOUNDATION
TRUSTEES REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2023

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The Trustees (who are also directors of Beyond Food Foundation for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards).

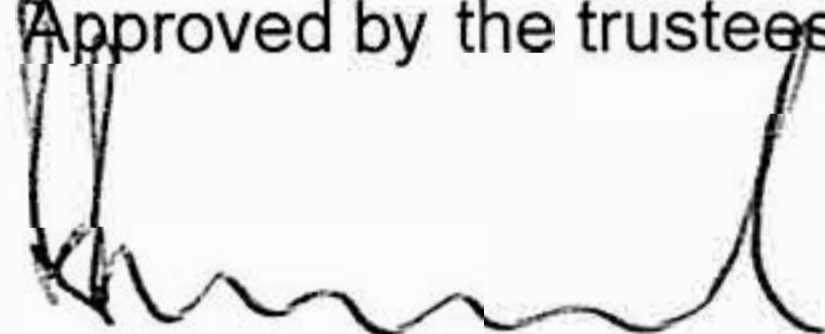
Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions, disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006 and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Approved by the trustees on 6 March 2024 and signed on their behalf by:



P Purewal

Chair of Trustee

BEYOND FOOD FOUNDATION

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2023
(Incorporating an Income and Expenditure Account)**

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Income and endowments from:					
Donations		182,987	-	182,987	183,093
Local Authority Funding		22,525	-	22,525	20,000
Grants receivable		106,800	22,250	129,050	104,628
Earned income		214,637	-	214,637	178,981
Shares donated		-	-	-	125,000
		<u>526,949</u>	<u>22,250</u>	<u>549,199</u>	<u>611,702</u>
Total income					
Expenditure on:					
Raising funds					
		122,983		122,983	71,277
Charitable activities					
Cost of activities in furtherance of the charity's objects	2	<u>335,920</u>	<u>46,000</u>	<u>381,920</u>	<u>414,587</u>
		<u>458,903</u>	<u>46,000</u>	<u>504,903</u>	<u>485,864</u>
Total expenditure					
Net income (expenditure)		68,046	(23,750)	44,296	125,838
Transfers between funds		<u>(21,192)</u>	<u>21,192</u>	<u>-</u>	<u>-</u>
NET MOVEMENT IN FUNDS FOR YEAR		46,854	(2,558)	44,296	125,838
Funds at the start of the year		<u>174,677</u>	<u>6,607</u>	<u>181,284</u>	<u>55,446</u>
Funds at the end of the year		<u><u>221,531</u></u>	<u><u>4,049</u></u>	<u><u>225,580</u></u>	<u><u>181,284</u></u>

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

The notes on pages 15-21 form part of the Financial Statements.

BEYOND FOOD FOUNDATION

**BALANCE SHEET
AS AT 30 JUNE 2023**

Company number: 07012686

	Notes	2023 £	2022 £
Current Assets			
Cash at Bank and in Hand		187,435	90,077
Investments	3	125,000	125,000
Stock	4	13,405	-
Accrued Income	5	<u>44,314</u>	<u>16,151</u>
		<u>370,154</u>	<u>231,228</u>
Current Liabilities			
Payables	7	(111,574)	(49,944)
Deferred Income	8	<u>(33,000)</u>	<u>-</u>
		<u>225,580</u>	<u>181,284</u>
Net Current Assets			
		<u>225,580</u>	<u>181,284</u>
Total Assets			
		<u>225,580</u>	<u>181,284</u>
Reserves			
Unrestricted Funds	9	221,531	174,677
Restricted Funds		<u>4,049</u>	<u>6,607</u>
Total Funds		<u>225,580</u>	<u>181,284</u>

The Trustees consider that the charity is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the 2006 Act and the members have not required the charitable company to obtain an audit for the year in question in accordance with section 476 of the 2006 Act.

The Trustees have prepared accounts in accordance with section 398 of the 2006 Act and section 138 of the Charities Act 2011. These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act regarding small companies and constitute the annual accounts required by the 2006 Act and are for circulation to the members of the company.

These Financial Statements were approved and authorised for issue by the Board and signed on its behalf by:



P Purewal: Chair of Trustees

Date: 6 March 2024

The notes on pages 15-21 form part of the Financial Statements.

BEYOND FOOD FOUNDATION

CASH FLOW STATEMENT

FOR THE YEAR ENDED 30 JUNE 2023

	2023 £	2022 £
Cash flows from operating activities		
Net cash provided by operating activities (see below)	<u>97,358</u>	<u>(92,530)</u>
Cash flows from investing activities		
Bank interest received	<u>-</u>	<u>-</u>
Net cash (used in)/provided by investing activities	<u>-</u>	<u>-</u>
Cash flows from financing activities		
Bank loan repayments	<u>-</u>	<u>-</u>
Bank interest paid	<u>-</u>	<u>-</u>
Net cash used in financing activities	<u>-</u>	<u>-</u>
Change in cash and cash equivalents in reporting period	97,358	(92,530)
Cash and cash equivalents at the beginning of the reporting period	<u>90,077</u>	<u>182,607</u>
Cash and cash equivalents at the end of the reporting period	<u>187,435</u>	<u>90,077</u>

Reconciliation of net income to net cash flow from operating activities

	2023 £	2022 £
Net income	44,296	125,838
Adjustments for		
Decrease/(increase) in Debtors	(28,163)	(16,151)
Decrease/(increase) in Investments	-	(125,000)
Decrease/(increase) in Stock	(13,405)	-
Increase/(decrease)/ in Creditors	<u>94,630</u>	<u>(77,217)</u>
	<u>97,358</u>	<u>(92,530)</u>

Analysis and movement of Net Debt

	2022 £	Cash flow £	2023 £
Cash in hand	<u>90,077</u>	<u>97,358</u>	<u>187,435</u>

BEYOND FOOD FOUNDATION

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2023

1. PRINCIPAL ACCOUNTING POLICIES

The principal accounting policies adopted, judgments and key sources of estimation and uncertainty in the preparation of the financial statements are as follows:

i) Basis of preparation

The accounts have been prepared in accordance with the Charities SORP (FRS102) applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The accounts have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

Beyond Food Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The Financial Statements have been prepared on a going concern basis under the historical cost convention. The Trustees have no reason to believe that a material uncertainty exists that may cast significant doubt on the ability of the Foundation to continue as a going concern. On the basis of their assessment of the Foundation's financial position, the Trustees have a reasonable expectation that the Foundation will be able to continue in operational existence for the foreseeable future. Thus, they continue to adopt the going concern basis of accounting in preparing the annual Financial Statements. Details of the structure, governance and management of the charity, including the risk management and financial review, are set out in the Trustees' report.

ii) Income / Deferred Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) have been met and it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Where donations have been received over which performance conditions apply which are only capable of being met in subsequent periods such donations are reflected as Deferred Income, notwithstanding that cash has been received, and are only released to Income when the performance conditions have been met.

iii) Reserves / Fund accounting

Unrestricted Funds are available to spend on any activities that further any of the purposes of the charity.

Restricted Funds represents grants or donations which the donor has specified are to be solely used for particular areas of the Foundation's work or for specific projects it undertakes. Restricted Fund balances represent the balance of such Restricted Income which has not yet be used for the purpose specified.

iv) Expenditure - Raising funds, Charitable activities and Restricted purposes

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Where appropriate, all expenditure is recognised inclusive of VAT.

BEYOND FOOD FOUNDATION

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2023

iv) Expenditure - Raising funds, Charitable activities and Restricted purposes (continued)

Raising funds comprise the costs associated with attracting voluntary income and the costs of fundraising activities.

Charitable expenditure includes all non-Fund raising costs and comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect or administrative nature necessary to support them.

Restricted Expenditure reflects the endeavour and consequently level of expenditure associated with delivering activities funded by Restricted Income.

v) Cash at Bank and in hand

Cash at bank is stated at the reconciled values in the bank accounts and cash in hand is stated on the basis of the money held at the time.

vi) Stock

Stock is stated at the lower of cost and net realisable value.

vii) Critical accounting judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, which are described in note 1, Trustees are required to make judgements, estimates and assumptions about the carrying value of Investments that are not readily apparent from other sources. The estimation and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of revision and future periods if the revision affects the current and future periods.

In the view of the Trustees, no assumptions concerning the future or estimation uncertainty affecting the Investments at the balance sheet date are likely to result in a material adjustment to their carrying amounts in the next financial year.

viii) Pensions

The charity's staff are employed by Searcys rather than the charity itself. As such the charity does not contribute to the personal pension plans of employees. Total contributions in the year were £nil (2022: £nil). There were no outstanding contributions at the balance sheet date (2022: £nil).

2. CHARITABLE ACTIVITIES

	2023	2022
	£	£
Wages and salaries – admin	69,608	91,851
Wages and salaries – delivery of activities	216,082	211,827
Hardship Grants to Beneficiaries	248	4,035
Marketing	10,450	6,040
Travel	3,959	7,980
Office costs	657	307
Equipment	4,648	2,926
Training course costs	23,736	23,256
Professional fees	18,908	13,691
Bank charges	287	57
Irrecoverable VAT	<u>33,337</u>	<u>55,617</u>
	<u>381,920</u>	<u>414,587</u>

BEYOND FOOD FOUNDATION

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2023

2. CHARITABLE ACTIVITIES (continued)

Professional fees include the fee of £4,800 for the independent examination of these financial statements (2022: £4,000).

3. INVESTMENTS

On 27 October 2021 BFF were gifted 6,609 shares in Reaction Engines Limited by a corporate sponsor of the charity. The corporate sponsor made an equivalent donation to a number of other charities it supports.

Reaction Engines is an unlisted private company and BFF's shareholding represents less than 0.1% of its share capital, consequently valuation of this shareholding is difficult and subjective, however the Trustees current estimation of the value of these shares remains £125,000 (2022: £125,000).

The Trustees intend to sell the shares and realise their value when it is practicable to do so. As Reaction Engines is an unlisted private company it is uncertain when such an opportunity may arise.

4. STOCK

Stock comprises books of recipes prepared by the Founder, other leading chefs and past beneficiaries commissioned by the Foundation and held for sale or gifting to promote Fund-raising activities

	2023	2022 £
Recipe books	13,405	-

5. ACCRUED INCOME

Accrued income relates to donations made by diners at Brigade Restaurant during the year which are passed to BFF after the year end and income from other fundraising events undertaken during the year but received post year-end. Donations and event income outstanding as at year end 2023 £44,314 (2022: £16,151).

6. STAFF COSTS

Staff costs during the year comprise:

	2023	2022
Salaries (incl NI & Pension costs)	339,561	353,611
Recruitment and training	<u>1,411</u>	<u>3,425</u>
	<u>340,972</u>	<u>357,036</u>

Staff costs are paid by BB+K's management company, Searcys.

BEYOND FOOD FOUNDATION

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2023

6. STAFF COSTS (continued)

The weekly average number of staff (some of whom work part-time) was as follows:

	2023	2022
CEO	1.0	1.0
Fund-raising	1.0	1.0
Training & Beneficiary Support	3.8	3.2
Administration	0.7	3.3
Apprentices	<u>2.5</u>	<u>5.3</u>
Total	<u>9.0</u>	<u>13.8</u>

In addition to the Foundation's team, from time-to-time the charity also benefits from the support of volunteers, who are trainers in specific fields as a profession. They use their own material and retain their own copyright. Often volunteers come from corporate organisations who gift employees volunteering days. However, we only engage volunteers on programmes with evidenced need and known skills to impact beneficiaries.

One (2022: One) employee earned in excess of £60,000 per annum, in the band £100,000-110,000 per annum (2022: One, in band £80-90,000)

One trustee received remuneration during the year of £30 (2022: One, £3,959). No trustees received reimbursement for items paid for on behalf of the charity during the year.

The remuneration of key management personnel (including employers NI and employers pension costs paid by Searcys) is £118,445 (2022: £108,011).

7. PAYABLES

	2023	2022
Accruals	26,342	8,035
Trade Payables	85,232	41,909
Total	<u>111,574</u>	<u>49,944</u>

Accruals include £5,000 of professional fees and expenses outstanding at the year end (2022: £4,000).

Trade Payables of £85,232 relate to the direct costs of Charitable Activities undertaken during the year to June 2022 which were settled after the year end (2022: £41,909)

8. DEFERRED INCOME

During the year, £33,000 of donations were received over which performance conditions apply which had not been met at year end (2022: £nil).

BEYOND FOOD FOUNDATION

**NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED 30 JUNE 2023**

9. RESERVES

	1 July 2022 £	Incoming Resources £	Transfer £	Resources Expended £	30 June 2023 £
Restricted Funds					
Displaced Ukrainians	-	-	-	-	-
Hardship	6,607	-	-	(2,558)	4,049
Programmes	<u> </u>	<u>22,250</u>	<u>21,192</u>	<u>(43,442)</u>	<u> </u>
	6,607	22,250	21,192	(46,000)	4,409
Unrestricted funds	<u>174,677</u>	<u>526,949</u>	<u>(21,192)</u>	<u>(458,903)</u>	<u>221,531</u>
	<u>181,284</u>	<u>549,199</u>	<u> </u>	<u>(504,903)</u>	<u>225,580</u>
<i>Comparatives</i>	<i>1 July 2021 £</i>	<i>Incoming Resources £</i>	<i>Transfer £</i>	<i>Resources Expended £</i>	<i>30 June 2022 £</i>
Restricted Funds					
Displaced Ukrainians	-	4,035	-	(4,035)	-
Hardship	7,867	-	-	(1,260)	6,607
Programmes	<u>24,000</u>	<u>89,500</u>	<u>8,440</u>	<u>(121,940)</u>	<u> </u>
	31,867	93,535	8,440	(127,235)	6,607
Unrestricted funds	<u>23,579</u>	<u>518,167</u>	<u>(8,440)</u>	<u>(358,629)</u>	<u>174,677</u>
	<u>55,446</u>	<u>611,702</u>	<u> </u>	<u>(485,864)</u>	<u>181,284</u>

During the year, £22,250 (2022: £89,500) of donations were received to assist with specific Programmes.

Such donations together with similar donations in prior periods, to the extent that they have not been expended on the specific Programme or purpose for which they were granted, are reflected in Restricted Reserves.

Restricted Reserves have been / will be used as follows:

- **Hardship reserve** – provides support to Beneficiaries who are struggling financially, for example with the cost of accommodation or the cost of travel to participate in programmes
- **Programmes reserve** – provides funding for specific programme costs and the development of new courses, for example the Beyond the Classroom programme and its assurance approval by City & Guilds.

The Trustees would draw readers' attention to the fact that £125,000 of the Reserves are represented by Investments (Note 3) that are not liquid assets.

Restatement of Comparatives: following re-examination of prior year expenditure, Restricted Expenditure has been reduced (and Unrestricted Expenditure commensurately increased) so as to better reflect the endeavour and consequently level of expenditure associated with activities funded by Restricted Income. The transfer between funds was similarly adjusted and the fund balances at 1 July 2022 remain unchanged.

BEYOND FOOD FOUNDATION

**NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED 30 JUNE 2023**

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds General £	Restricted Funds £	Total Funds 2023 £
Investments	125,000	-	125,000
Other Current assets	241,105	4,049	245,154
Current liabilities	<u>(144,574)</u>	<u>-</u>	<u>(144,574)</u>
	<u>221,531</u>	<u>4,049</u>	<u>225,580</u>
<i>2022 Comparative</i>	£	£	£
<i>Investments</i>	125,000	-	125,000
<i>Other Current assets</i>	99,621	6,607	106,228
<i>Current liabilities</i>	<u>(49,944)</u>	<u>-</u>	<u>(49,944)</u>
	<u>174,677</u>	<u>6,607</u>	<u>181,284</u>

11. ULTIMATE CONTROLLING PARTY

The Trustees are the Foundation's ultimate controlling party.

12. RELATED PARTY TRANSACTIONS

During the year, as previously, design and marketing services were provided to the Foundation by Bright Spark Limited. Bright Spark is owned by a related party of the Foundation's CEO.

Total payments made by BFF to Bright Spark were £4,220 (2022: £5,630).

During the year BFF continued working with a third-party event management company to increase self-generated Earned Income opportunities and develop an increased level of professional delivery and management. This initiative also provides benchmarking and training opportunities for those who engage in organised events. This company is partially owned by a related party of the Foundation's CEO.

Total revenues to BFF generated through this relationship were £75,506 (2022: £47,005).

Total payments made by BFF to the event management company were £10,350 (2022: £2,083).

BEYOND FOOD FOUNDATION

**NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED 30 JUNE 2023**

13. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

Restatement of Comparatives: following re-examination of prior year expenditure, Restricted Expenditure has been reduced (and Unrestricted Expenditure commensurately increased) so as to better reflect the endeavour and consequently level of expenditure associated with activities funded by Restricted Income. The transfer between funds was similarly adjusted and the fund balances at 1 July 2022 remain unchanged.

	Notes	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
Income and endowments from:				
Donations		109,558	73,535	183,093
Local Authority Funding		-	20,000	20,000
Grants receivable		104,628	-	104,628
Earned income		178,981	-	178,981
Shares donated		125,000	-	125,000
		<hr/>	<hr/>	<hr/>
Total		518,167	93,535	611,702
Expenditure on:				
Raising funds				
		71,277		71,277
Charitable activities				
Cost of activities in furtherance of the charity's objects	2	<u>287,352</u>	<u>127,235</u>	<u>414,587</u>
Total		<u>358,629</u>	<u>127,235</u>	<u>485,864</u>
Net expenditure		159,538	(33,700)	125,838
Transfers between funds		<u>(8,440)</u>	<u>8,440</u>	<u>-</u>
NET MOVEMENT IN FUNDS FOR YEAR		151,098	(25,260)	125,838
Funds at the start of the year		<u>23,579</u>	<u>31,867</u>	<u>55,446</u>
Funds at the end of the year		<u><u>174,677</u></u>	<u><u>6,607</u></u>	<u><u>181,284</u></u>

**INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES
OF BEYOND FOOD FOUNDATION**

I report to the charity trustees on my examination of the accounts of the company for the year ended 30 June 2023, which are set out on pages 12 to 21.

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and the charitable company's trustees as a body in accordance with section 154 of the Charities Act 2011. My independent examiner's work has been undertaken so that I might state to the charitable company's trustees those 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 charitable company, the charitable company's members as a body and the charitable company's trustees as a body for my independent examiner's work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Jacqueline Mitchell
CROWE U.K. LLP
Chartered Accountants
Aquis House
49 – 51 Blagrove Street
Reading

BEYOND FOOD FOUNDATION

England & Wales - Charity number 1136234

Accounts

Company Number: 07012686
Charity number: 1136234

BEYOND FOOD FOUNDATION
(A Registered Charity)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2022

BEYOND FOOD FOUNDATION

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

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BEYOND FOOD FOUNDATION
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

REFERENCE AND ADMINISTRATIVE DETAILS

STATUS

Company limited by guarantee without share capital.

REGISTERED OFFICE

Beyond Food Foundation, Floor 1, The Fire Station, 139 Tooley Street, London SE1 2HZ

REGISTERED NUMBER – COMPANIES HOUSE

07012686

REGISTERED NUMBER – CHARITY COMMISSION

1136234

CHIEF EXECUTIVE

S Boyle

TRUSTEES

P Purewal (Chair)

M Miles

O Hatch (Secretary)

I Isadora

I MacEachern

S Malone

A Mazza

P Miles

P Richardson

All of the Trustees were in office throughout the year. There has been no change in the Trustees since the year end.

BANKERS

NatWest Bank, 1 Princes Street, London, EC2R 8BP

INDEPENDENT EXAMINERS

Crowe UK LLP, Aquis House, 49-51 Blagrove Street, Reading, Berks, RG1 1PL

BEYOND FOOD FOUNDATION
TRUSTEES REPORT
FOR THE YEAR ENDED 30 JUNE 2022

Structure & Governance

The Trustees of the Beyond Food Foundation (BFF, the Company or the Foundation), who are also Directors for the purposes of the Companies Act, have pleasure in presenting their report and the financial statements for the year ended 30 June 2022. The Financial Statements have been prepared in accordance with current statutory requirements, the Statement of Recommended Practice (SORP) - Accounting and Reporting by Charities issued in 2015.

The reference and administrative details set out on page 1 form part of this report.

The Foundation is a Company limited by guarantee and governed by memorandum and articles dated 6 July 2009. The Company is registered under the Companies Act 2006, registration number 07012686 and also registered as a charity on 7 June 2010, charity registration number 1136234.

The Foundation was incorporated and commenced operations on 8 September 2009. On 19 April 2010 the Company changed its name from the Beyond Boyle Foundation to Beyond Food Foundation.

Management & Organisational Structure

The Foundation Board is responsible for all principle decisions regarding the Foundation strategy, charitable and fund-raising activity strategies, and charity staff remuneration (which is set by reference to appropriate charity sector benchmarks).

Such decision making is informed and supported by the recommendations of both the CEO, who attends all board meetings, and the charity team and three board sub-committees responsible for: Finance & Fund-raising, Marketing & Communications and Governance.

The CEO has day-to-day responsibility for and management of the Foundation's charitable activities in support of beneficiaries and fund-raising to finance beneficiary programs, which is undertaken by the CEO and the charity team.

The Foundation's activities are primarily undertaken at The Fire Station, 139 Tooley Street, London. The 1st Floor offers training facilities, whilst the ground floor is a social enterprise restaurant – Brigade Bar & Kitchen (BB+K) – managed by Searcys (a member of the Westbury Street Holdings Group, having previously been managed by another group entity, BaxterStorey Limited), a leading independent hospitality provider and operated by Beyond Food Community Interest Company (BFCIC). In line with the Foundation's objectives, BB+K has provided apprenticeship opportunities for many of the Foundation's beneficiaries.

The charity team, including the CEO, are contractually employed by BB+K's manager, Searcys (formerly BaxterStorey), and work for the Foundation. Costs incurred by Searcys on the Foundation's behalf, including salaries, are invoiced to BFCIC the operator of BB+K. The Foundation makes discretionary donations to BFCIC in respect of this expenditure.

The collaborative relationship between the Foundation, BFCIC as operator and Searcys as manager of BB+K and employer of the charity team and of apprentice beneficiaries is reflected in regular meetings between the three, including in regular Operations Committee meetings involving senior representatives of all three parties.

Trustee appointments are approved by the Board. Prospective Trustees are typically identified either through the Trustees Unlimited network or personal recommendation.

Charitable Activity – Objectives, Activities & Achievements

During the year to 30 June 2022, as it had been in the past, the Foundation's objectives were to help motivate and inspire people who have been at risk of or experienced homelessness to gain meaningful employment.

While meeting these objectives, the Trustees had due regard for the Charity Commissioners' published guidance on public benefit requirements under the Charities Act 2011.

BEYOND FOOD FOUNDATION
TRUSTEES REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2022

The Foundation has sought to meet these objectives through a developed Beneficiaries Strategy and proactive Local Authority and Business Community engagement.

1. Beneficiaries Strategy

During 2021-22 the Foundation delivered its objectives through the following programmes:

Made Again - helps individuals to recognise their transferrable skills, identify new opportunities and potentially diversify their career in alternative industries. Aimed at people who have been stuck between being furloughed and out of work; this programme will help unlock the range of skills individuals have, open their minds to different opportunities and build their confidence to help them find and apply for a job.

Breakthrough Kitchen – our outreach support programme. This programme enables us to embed our practice in multiple external venues, presenting to large audiences such as schools, prisons and Job Centres. Through this programme we signpost targeted groups to seek help and use our expanding networks and partnerships to target appropriate and relevant opportunities to potential beneficiaries. Participants come and experience something entirely new to them; cooking, serving and eating in a professional training kitchen. The programme also engages individuals in taster sessions for short-term work experience.

Freshlife & Beyond the Classroom (BTC) – are aimed at individuals furthest away from work opportunities, for whatever reasons. These programmes help individuals who need support, to focus on their future, identifying their barriers to progression and understanding how to manage and overcome these. The programmes provide reflection, self awareness, personal leadership and ownership whilst giving aspiration for long-term change, promoting career opportunities and ambition to set goals.

- **BTC** has increased beneficiary impact through focused programmes and engagement opportunities for young adults, with enrichment programmes from the age of 14, enabling access to real work experience to inspire them to look towards work opportunities, career goals and different networks of support for help and guidance. We provide life enhancing skills through cooking and understanding mental wellness links with nutrition; and expose young people to a support network that emulates a family structure, providing them a safe space to be themselves, seek guidance and help whenever it is needed.
- **Freshlife** supports beneficiaries to regain their confidence and self-esteem, and provides the opportunity to secure suitable work experience for their CV development. BFF is partnered with like-minded organisations, to secure greater work experience opportunities and provide an experienced employable pool of individuals, which is so desperately needed currently in the hospitality industry. For those not seeking work in hospitality roles, our work experience provides transferable skills to move them forward towards opportunities in other industries.

Work experience – the Foundation offers work experience opportunities across the entire hospitality sector, with many skills being transferrable to other industries and career pathways. We tailor opportunities to match the needs and career intentions of individuals. We offer up to 12 weeks engagement in work experience, helping to build personal confidence, embed communication skills, understanding team collaboration and taking personal responsibility in getting a job and keeping it.

Apprenticeships – historically have been aimed at those who successfully complete the Freshlife programme and demonstrated 'a commitment to making a long-term life change and to completing the apprenticeship in hospitality'. During the year we have shifted our focus from apprenticeships to work experience due to a significant decline in numbers being able to engage and complete the apprenticeship programme due to the difficulty many prospective candidates have in achieving the entry level English and Mathematics qualifications and the challenges for many beneficiaries of living on the comparatively low apprenticeship salary throughout the two year apprenticeship period.

BEYOND FOOD FOUNDATION
TRUSTEES REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2022

Pathfinder – Aimed at those actively seeking employment, who need help to navigate the complexities of finding jobs, filling in application forms and updating CVs. We support individuals to search online for jobs, guide them through the process of applying for live vacancies and make positive introductions to appropriate partners. We review transferrable skills and identify work opportunities that individuals may not have previously considered. We host mock interviews and provide feedback to individuals on performance. We also talk about personal hygiene, clothing and appearance.

2. Local Authority and Business Community Engagement

During the year BFF has refined programmes to support the changing needs of the community we serve. Working with high profile corporates and high net worth leaders in Southwark and the surrounding boroughs; BFF has linked recruitment services into programmes to increase beneficiaries' access to positive work placement, focusing on identifying live job opportunities with local employers for our beneficiaries.

BFF has developed a coherent strategy that supports local corporate engagement in fund-raising activities within BB+K, which increases local awareness and creates opportunities for beneficiaries seeking employment.

BFF has continued to increase its impact on young adults through working directly with Pupil Referral Units, care leavers and pupils outside of education. Developing robust links that increase referrals of young people through organisations such as Crystal Palace Foundation, Working Together Trust, Youth Criminal Justice Service and Only a Pavement Away.

3. Beneficiary Engagement Achievements

The Foundation has had a long-lasting, positive impact, helping restore people's dignity and offer those in extreme need a real sense of purpose. Good food, kitchen skills and harnessing a sense of vitality has truly laid the groundwork towards helping our beneficiaries contribute to society in meaningful ways. Having completed BFF's programmes, our beneficiaries are better skilled, more confident and more fulfilled individuals.

During the year beneficiaries participated in the following City & Guild assured programmes,

Programme	Participants	Programme Description
Made Again	7	Supporting individuals leaving prison or who have lost their jobs and potentially have transferrable skills
Outreach support and referrals including Breakthrough Kitchen	194	We engage with over 90 partner organisations to help us identify and engage with beneficiaries for our programmes
Freshlife & BTC	96	Supporting individuals who need help to identify personal barriers to work, career identification or guidance to additional learning opportunities, to gain confidence, develop life skills, understand the impact of choices and toxic relationships with substances as well as people.
Work Experience	59	Providing skills to secure work
Apprenticeships	7	Providing skills, training and development with a qualification on completion
Pathfinder	23	CV writing, mock interviews, online applications and personal introductions for career progression

BEYOND FOOD FOUNDATION
TRUSTEES REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2022

The impact that the Foundation's programmes have is perhaps best explained by way of a recent beneficiary's case study:

Beneficiary-A was introduced to Beyond Food by LEAP, a pupil referral unit supporting young people outside of mainstream education. Beneficiary-A was persistently involved in postcode conflict from a very young age and engaged with negative influences & substances. He was arrested for actual body harm and spent six months wearing a tag, while awaiting a custodial sentence. Beyond Food supported Beneficiary-A to look inwardly at the choices he made, reflecting on relationships, family conflicts and helped him to start to reflect on his long-term goals. Beyond Food represented a positive influence at Beneficiary-A's court hearing, writing a plea to the judge to consider Beneficiary-A's change in attitude since joining our Beyond The Classroom programme. Beyond Food confirmed that Beneficiary-A would be employed and supported by Beyond Food during and post his sentencing.

Beneficiary-A received a non-custodial sentence, with an understanding that he maintain contact and remains committed to our programme. Which Beneficiary-A did.

He completed his BTC programme in April 22, progressed to completing work experience to gain the necessary skills he needed to progress into a career in hospitality. Beneficiary-A has now commenced a part-time job at The Goring Hotel.

"I've found some peace, all the chaos in my head stops when I'm working in the kitchen"

Following a strategic review toward the end of the financial year, the Foundation intends for the year 2022-23 and beyond to broaden its strategy to become inclusive and support all vulnerable people (not restricted to those at risk of homelessness) through a series of programmes aimed at helping a greater number of individuals gain work experience, alongside life skills, ultimately helping them access the work force more quickly, without the same emphasis on apprenticeships as has been the case in the past due to the increasing impact of the challenges highlighted above.

Financial Review

The results for the year are shown on page 10 and show a surplus in income over expenditure over the year of £125,838 (2021: £7,148).

As in prior years the Foundation has sought to generate revenue from a combination of:

- **Local Authority funding** – payments received from Local Authorities in respect of beneficiaries referred to the Foundation's programmes, eg. from Pupil Referral Units, DWP or Youth Criminal Justice Service.
- **Grant funding** – grants received from charitable or commercial organisations.
- **Earned Income** – revenue self-generated from: (i) donations received from customers at BB+K, (ii) Feast Supper events run by the Foundation, (iii) one-off events run at BB+K by the Foundation for Corporate clients, often with the support an external events management company,
- **Major Donors** – large donations from, typically, Corporate sponsors of the Foundation on both a one-off and recurring basis. The result of these activities was as follows:

The result of these activities was as follows:

	Budget	2022	2021
Local Authority	200,000	20,000	20,000
Grant Funding	105,000	104,628	84,175
Earned Income	85,000	178,981	42,903
Major Donors	280,000	183,093	341,002
Share Donation	=	125,000	-
Total Income	670,000	611,702	488,080
Total Expenditure	(570,000)	(485,857)	(480,932)
Surplus	100,000	125,838	7,148

BEYOND FOOD FOUNDATION
TRUSTEES REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2022

That such a large surplus was generated is predominantly attributable to BFF having been gifted shares valued at £125,000 in Reaction Engines, an unlisted private company, by a corporate sponsor of the Foundation on 27 October 2021. The Trustees intend to sell the shares and realise their value when it is practicable to do so. As Reaction Engines is a private company it is uncertain when such an opportunity may arise.

This donation aside, the Foundation effectively broke-even during the year. The lower surplus generated in 2021-22 (excluding the share donation) compared with the prior year reflects (i) the far lower level of Local Authority support for / take-up of Foundation Programme places than we had anticipated would be the case and (ii) the challenges BFF has faced in raising funds in an increasingly strained economic environment, where both Major Donors and Grant Funders are inundated with applications. Together with the challenges faced by beneficiaries in accessing the work place this has been a central driver of the evolution of the Foundation's strategy for 2022-23 and beyond.

In response to these challenging conditions BFF made the decision in the middle of the year to strategically partner with a successful event management company to increase self-generated Earned Income opportunities and develop an increased level of professional delivery and management. This also provides benchmarking and training opportunities for those who engage in organised events. This partnership has increased BFF's access to external venues that has extended awareness further. BFF has also developed unique experiences for corporate fundraising and engagement, which increases income and opportunities for pro-bono support. These are in addition to our Feast events (supper clubs) which increase awareness and specific fund raising campaigns.

No material expenditure was incurred during the year specifically to raise income in future periods. All fund-raising related expenditure has been charged to the Income and Expenditure account when incurred.

The Trustees acknowledge and are grateful for the ongoing support received from donors, particularly in such difficult circumstances, who understand in full the gravity of the homelessness situation and the work BFF does for many of our beneficiaries.

Reserves Policy

The Trustees' policy has been to build reserves (representing approximately three months of ongoing costs or circa £125,000) so as to facilitate the continuation of our programs through peaks and troughs in our income and expenditure streams.

Reserves at 30 June 2022 were above this level at £181,284 (2021: £55,446).

However the Trustees are conscious that a material portion of such reserves (represented by the shares in Reaction Engines) are held in illiquid assets and as such it remains the Trustees objective to continue to build liquid reserves over the course of 2022-23 and beyond to support the Foundation's ongoing objectives. We intend to do so by continuing to maintain close control over costs and expenditure, maintaining a proactive approach to fund-raising and prudent budgeting.

BEYOND FOOD FOUNDATION
TRUSTEES REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2022

Organisational Achievements

The charity team has used the time during the year 2021-22 and the period of the COVID-19 pandemic in three main ways.

1. Reach-out support work to existing, past and new beneficiaries
 - a. We have increased our training programmes from once per year to five times per year
 - b. Continued additional support such as counseling through qualified practitioners
 - c. Created opportunities for broader experiences including our Freshlife process, Beyond the Classroom programme, work experience, the Pathfinder programme and our inspirational week of aspirational opportunities and experiences
2. Continued learning for our current beneficiaries
 - a. Created drop in sessions to support financial health checks and positive mindset management
 - b. Hit Training workshops have been delivered to support qualification level training
 - c. On the job learning and work experience through BB+K operation
3. Embedded charity management processes
 - a. All policies and procedures have been reviewed
 - b. Website and social media platforms have been maintained with strategy changes and messaging
 - c. Financial systems continue to be reviewed and adapted to ensure they are fit for purpose and robust with external moderation through the Fund Raising Regulator Body
 - d. Renewed fundraising pipeline and charitable events strategy

The change in some key personnel has empowered us to refine systems and processes linked to job roles, embedding robust checks to support cost effective changes to how the Foundation continues to grow impact.

The Trustees have focused on the following during the year under review:

1. Embedding the committees structure which has enhanced our overall governance arrangements
2. Carried out a review of our strategy and agreed for the year 2022-23 and beyond to expand our focus to helping vulnerable people back into society through shorter programs aimed at securing work experience for a greater number of individuals thereby increasing our reach and impact
3. Enlisting the help of external professionals where our internal skill sets require further support to achieve our goals and aims. For example we have enlisted the help of a professional events team who have helped us delivery a higher quality service and improve our return on events. We have also recently engaged with an organisation who will expand our reach in terms of fund-raising.

Stakeholders

The BFF Board and Trustees would like to record their sincere thanks to the Foundation's key stakeholders:

- PwC UK, who are a founding partner and a principal funder;
- the chosen outsourced employment partner for the majority of the year, BaxterStorey, who have been very much at the heart of what we do, supplying direct employment opportunities for BFF's apprentices. Following a change in contract at BB+K in May 2022, we look forward to working with Searcys in this role in the years ahead.

During 2021-22 we have significantly increased our relationship with the Fishmongers Livery Company and formed a collaboration with a fellow charity, Cat Zero, on a project near Grimsby. We have also initiated purposeful links with The Felix Project through apprenticeship placements and we are looking to grow the collaboration through joint projects. Notably, we have also benefited from the commencement of a three year funding grant through Lloyds Bank Foundation, supporting core costs.

BEYOND FOOD FOUNDATION
TRUSTEES REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2022

Looking ahead, central to BFF's future strategy will be plans to create new and meaningful corporate partnerships. Such partnerships will be driven through dovetailed impact and purpose, which will benefit work engagement for our beneficiaries and income streams or fund-raising opportunities.

Outlook, Risks & Uncertainties

Overall the Trustees have been very pleased with BFF's progress during this financial year.

From a Financial perspective, costs were closely controlled and our fundraising strategy was successfully refreshed. We are pleased to have concluded the year with a small operating surplus based on what we would characterise as 'normal activity'. This was a welcome finish to another extremely demanding year. The, in all likelihood, one-off share donation received in October provides an important and valuable additional reserve which will help secure the Foundation's future sustainability, particularly in light of the continuing challenges in the fund-raising environment. Notwithstanding the BFF Board of Trustees' pride in the achievements to date, the year-end was an opportune time to review the Foundation's approach and focus, not least given the challenges in obtaining the volume of beneficiary applicants we would like and are able to support and seeing them successfully complete programmes, particularly apprenticeships.

This review has completed and we have recently finalised our strategy for the next 3-years on the back of it. This has been shared with our principal partners and we are pleased to have their support and backing. The strategy will extend our focus to all vulnerable people, not just the homeless, expanding the numbers of people we help; with an emphasis on supporting these people to gain meaningful work experience and subsequently employment, rather than on providing a comparatively smaller number of apprenticeships.

BFF are responding to the current economic needs of society by also developing a programme to support the cost of living crisis. This programme will impact communities in London. Delivery of the support will be cascaded through workshops, shared toolkits and drop in support sessions.

Our Beyond the Classroom programme progressed beyond the Pilot stage and in 2022-23 will be delivered as an evolved programme successfully benchmarked and assured by City & Guilds.

In seeking to deliver the new strategy, the principle risk and uncertainty to which the Trustees believe BFF is exposed is the challenging economic environment and high level of demand for donations and grants from Donors and Grant Funders, making the charitable fund-raising space more competitive than it has ever been, with a consequent impact on the predictability of future income. We have responded to these challenges, successfully to date, through flexing our approach so as to increase Earned Income and in 2022/3 starting to work with an external agency to support our Grant application process.

Post Balance Sheet Events

There were no significant post balance sheet events to report.

Account Preparation – Going Concern

These Financial Statements have been prepared on the Going Concern basis. Having considered the foreseeable future for the Foundation the Trustees are content that this basis is appropriate.

BEYOND FOOD FOUNDATION
TRUSTEES REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2022

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The Trustees (who are also directors of Beyond Food Foundation for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

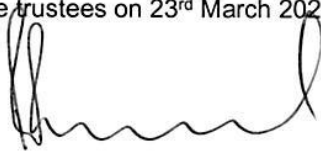
The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions, disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006 and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Approved by the trustees on 23rd March 2023 and signed on their behalf by:

P Purewal

Chair of Trustees



BEYOND FOOD FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2022
(Incorporating an Income and Expenditure Account)

	Notes	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Income and endowments from:					
Donations		109,558	73,535	183,093	341,002
Local Authority Funding			20,000	20,000	20,000
Grants receivable		104,628	-	104,628	84,175
Earned income		178,981	-	178,981	42,903
Shares donated		125,000	-	125,000	-
Total income		<u>518,167</u>	<u>93,535</u>	<u>611,702</u>	<u>488,080</u>
Expenditure on:					
Raising funds		71,277		71,277	55,640
Charitable activities					
Cost of activities in furtherance of the charity's objects	2	<u>136,468</u>	<u>278,119</u>	<u>414,587</u>	<u>425,292</u>
Total expenditure		<u>207,745</u>	<u>278,119</u>	<u>485,864</u>	<u>480,932</u>
Net income (expenditure)		310,422	(184,584)	125,838	7,148
Transfers between funds		<u>(159,324)</u>	<u>159,324</u>	<u>-</u>	<u>-</u>
NET MOVEMENT IN FUNDS FOR YEAR		151,098	(25,260)	125,838	7,148
Funds at the start of the year		<u>23,579</u>	<u>31,867</u>	<u>55,446</u>	<u>48,298</u>
Funds at the end of the year		<u>174,677</u>	<u>6,607</u>	<u>181,284</u>	<u>55,446</u>

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

The notes on pages 13-18 form part of the Financial Statements.

BEYOND FOOD FOUNDATION

**BALANCE SHEET
AS AT 30 JUNE 2022**

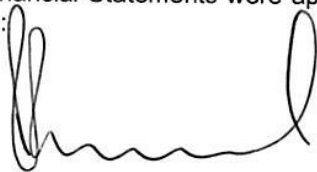
Company number: 7012686

	Notes	2022 £	2021 £
Current Assets			
Cash at Bank and in Hand		90,077	182,607
Investments	3	125,000	-
Accrued Income	4	<u>16,151</u>	<u>-</u>
		<u>231,228</u>	<u>182,607</u>
Current Liabilities			
Payables	6	(49,944)	(103,161)
Deferred Income	7	<u>-</u>	<u>(24,000)</u>
Net Current Assets		<u>181,284</u>	<u>55,446</u>
Total Assets		<u>181,284</u>	<u>55,446</u>
Reserves			
Unrestricted Funds	8	174,677	23,579
Restricted Funds		<u>6,607</u>	<u>31,867</u>
Total Funds		<u>181,284</u>	<u>55,446</u>

The Trustees consider that the charity is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the 2006 Act and the members have not required the charitable company to obtain an audit for the year in question in accordance with section 476 of the 2006 Act.

The Trustees have prepared accounts in accordance with section 398 of the 2006 Act and section 138 of the Charities Act 2011. These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act regarding small companies and constitute the annual accounts required by the 2006 Act and are for circulation to the members of the company.

These Financial Statements were approved and authorised for issue by the Board and signed on its behalf by:



P Purewal: Chair of Trustees

Date: 23/3/23

The notes on pages 13-18 form part of the Financial Statements.

BEYOND FOOD FOUNDATION

CASH FLOW STATEMENT

FOR THE YEAR ENDED 30 JUNE 2022

	2022 £	2021 £	
Cash flows from operating activities			
Net cash provided by operating activities (see below)	<u>(92,530)</u>	<u>88,364</u>	
Cash flows from investing activities			
Bank interest received	-	-	
Net cash (used in)/provided by investing activities	-	-	
Cash flows from financing activities			
Bank loan repayments	-	-	
Bank interest paid	-	-	
Net cash used in financing activities	-	-	
Change in cash and cash equivalents in reporting period	(92,530)	88,364	
Cash and cash equivalents at the beginning of the reporting period	<u>182,607</u>	<u>94,243</u>	
Cash and cash equivalents at the end of the reporting period	<u>90,077</u>	<u>182,607</u>	
 Reconciliation of net income to net cash flow from operating activities			
	2022 £	2021 £	
Net income	125,838	7,148	
Adjustments for			
Decrease/(increase) in Debtors	(16,151)	25,342	
Decrease/(increase) in Investments	(125,000)	-	
Increase/(decrease)/ in Creditors	<u>(77,217)</u>	<u>55,874</u>	
	<u>(92,530)</u>	<u>88,364</u>	
 Analysis and movement of Net Debt	2021 £	Cash flow £	2022 £
Cash in hand	<u>182,607</u>	<u>(92,530)</u>	<u>90,077</u>

BEYOND FOOD FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

1. PRINCIPAL ACCOUNTING POLICIES

The principal accounting policies adopted, judgments and key sources of estimation and uncertainty in the preparation of the financial statements are as follows:

i) Basis of preparation

The accounts have been prepared in accordance with the Charities SORP (FRS102) applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The accounts have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

Beyond Food Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The Financial Statements have been prepared on a going concern basis under the historical cost convention. The Trustees have no reason to believe that a material uncertainty exists that may cast significant doubt on the ability of the Foundation to continue as a going concern. On the basis of their assessment of the Foundation's financial position, the Trustees have a reasonable expectation that the Foundation will be able to continue in operational existence for the foreseeable future. Thus, they continue to adopt the going concern basis of accounting in preparing the annual Financial Statements. Details of the structure, governance and management of the charity, including the risk management and financial review, are set out in the Trustees' report.

ii) Income / Deferred Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) have been met and it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Where donations have been received over which performance conditions apply which are only capable of being met in subsequent periods such donations are reflected as Deferred Income, notwithstanding that cash has been received, and are only released to Income when the performance conditions have been met.

iii) Reserves / Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity.

Restricted funds represents grants or donations which the donor has specified are to be solely used for particular areas of the Foundation's work or for specific projects it undertakes.

iv) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Where appropriate, all expenditure is recognised inclusive of VAT.

Raising funds comprise the costs associated with attracting voluntary income and the costs of fundraising activities.

BEYOND FOOD FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

v) Cash at Bank and in hand

Cash at bank is stated at the reconciled values in the bank accounts and cash in hand is stated on the basis of the money held at the time.

vi) Critical accounting judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, which are described in note 1, Trustees are required to make judgements, estimates and assumptions about the carrying value of Investments that are not readily apparent from other sources. The estimation and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of revision and future periods if the revision affects the current and future periods.

In the view of the Trustees, no assumptions concerning the future or estimation uncertainty affecting the Investments at the balance sheet date are likely to result in a material adjustment to their carrying amounts in the next financial year.

vii) Pensions

The charity's staff are employed by Searcys (formerly BaxterStorey), rather than the charity itself. As such the charity does not contribute to the personal pension plans of employees. Total contributions in the year were £nil (2021: £nil). There were no outstanding contributions at the balance sheet date (2021: £nil).

2. CHARITABLE ACTIVITIES

	2022	2021
	£	£
Wages and salaries – admin	91,851	93,904
Wages and salaries – delivery of activities	211,827	217,186
Hardship Grants to Beneficiaries	4,035	19,855
Marketing	6,040	11,544
Travel	7,980	927
Office costs	307	1,958
Equipment	2,926	1,205
Training course costs	23,256	17,276
Professional fees	13,691	7,030
Bank charges	57	54
Irrecoverable VAT	52,617	54,353
	<u>414,587</u>	<u>425,292</u>

Professional fees include the fee of £4,000 for the independent examination of these financial statements (2021: £2,400).

BEYOND FOOD FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

3. INVESTMENTS

On 27 October 2021 BFF were gifted 6,609 shares in Reaction Engines Limited by a corporate sponsor of the charity. The corporate sponsor made an equivalent donation to a number of other charities it supports.

Reaction Engines is an unlisted private company and BFF's shareholding represents less than 0.1% of its share capital, consequently valuation of this shareholding is difficult and subjective, however the Trustees current estimation of the value of these shares is £125,000.

The Trustees intend to sell the shares and realise their value when it is practicable to do so. As Reaction Engines is an unlisted private company it is uncertain when such an opportunity may arise.

4. ACCRUED INCOME

Accrued income relates to donations made by diners at Brigade Restaurant during the year which are passed to BFF after the year end and income from other fundraising events received post year-end. Donations and event income outstanding as at year end 2022 £16,151 (2021: Nil).

5. STAFF COSTS

Staff costs during the year comprise:

	2022 £	2021 £
Salaries (incl NI & Pension costs)	353,611	344,330
Recruitment and training	<u>3,425</u>	<u>1,583</u>
	<u>357,036</u>	<u>345,913</u>

Staff costs are paid by BB+K's management company, BaxterStorey / Searcys.

The weekly average number of staff (some of whom work part-time) was as follows:

	2022	2021
CEO	1.0	1.0
Fund-raising	1.0	0.8
Training & Beneficiary Support	3.2	4.4
Administration	3.3	2.6
Apprentices	<u>5.3</u>	<u>6.8</u>
Total	<u>13.8</u>	<u>15.6</u>

BEYOND FOOD FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

In addition to the Foundation's team, from time-to-time the charity also benefits from the support of volunteers, who are trainers in specific fields as a profession. They use their own material and retain their own copyright. Often volunteers come from corporate organisations who gift employees volunteering days. However, we only engage volunteers on programmes with evidenced need and known skills to impact beneficiaries.

One (2021: One) employee earned in excess of £60,000 per annum, in the band £80,000-90,000 per annum (2021: One)

One trustee received remuneration of £2,711 for acting as Secretary (2021: £3,959). No trustees received reimbursement for items paid for on behalf of the charity during the year.

The remuneration of key management personnel (including employers NI and employers pension costs paid by Searcys (formerly BaxterStorey)) is £110,954 (2021: £103,008).

6. PAYABLES

	2022	2021
Accruals	8,035	2,400
Trade Payables	41,909	100,761
	49,944	103,161
Total	49,944	103,161

Accruals include £4,000 of professional fees and expenses outstanding at the year end (2021: £2,400).

Trade Payables of £41,909 relate to the direct costs of Charitable Activities undertaken during the year to June 2021 which were settled after the year end (2021: £100,761)

7. DEFERRED INCOME

During the year, no donations were received over which performance conditions apply which had not been met at year end (2021: £24,000). Any such donations would be reflected as Deferred Income, notwithstanding that cash would have been received and be reflected in closing cash balances.

8. RESERVES

	1 July 2021 £	Incoming Resources £	Transfer £	Resources Expended £	30 June 2022 £
Restricted Funds					
Displaced Ukrainians	-	4,035		(4,035)	-
Hardship	7,867	-	-	(1,260)	6,607
Programmes	24,000	89,500	159,324	(272,824)	-
	31,867	93,535	159,324	(278,119)	6,607
Unrestricted funds	23,579	518,167	(159,324)	(207,745)	174,677
	55,446	611,702	-	(485,864)	181,284

BEYOND FOOD FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

<i>Comparatives</i>	<i>1 July</i>	<i>Incoming Resources</i>	<i>Transfer</i>	<i>Resources Expended</i>	<i>30 June</i>
	<i>2020</i>				<i>2021</i>
	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
Restricted Funds					
Hardship Programmes	21,490	20,042	-	(33,668)	7,867
	<u>10,000</u>	<u>50,174</u>	<u>200,186</u>	<u>(236,360)</u>	<u>24,000</u>
	31,490	70,216	200,186	(270,028)	31,867
Unrestricted funds	<u>16,800</u>	<u>417,864</u>	<u>(200,186)</u>	<u>(210,904)</u>	<u>23,579</u>
	<u>48,290</u>	<u>488,080</u>	<u>-</u>	<u>(480,932)</u>	<u>55,446</u>

During the year, £89,500 (2021: £70,216) of donations were received to assist with specific Programmes or to assist with beneficiary Hardship.

Such donations together with similar donations in prior periods, to the extent that they have not been expended on the specific Programme or purpose for which they were granted, are reflected in Restricted Reserves.

Restricted Reserves are / will be used as follows:

- **Displaced Ukrainians** – during the year the Foundation held a Feast Event to raise funds for Ukrainian families displaced to the UK by the war in the Ukraine. Funds will be used to support such families.
- **Hardship reserve** – provides support to Beneficiaries who are struggling financially, for example with the cost of accommodation or the cost of travel to participate in programmes
- **Programmes reserve** – provides funding for specific programme costs and the development of new courses, for example the Beyond the Classroom programme and its assurance approval by City & Guilds.

The Trustees would draw readers' attention to the fact that £125,000 of the Reserves are represented by Investments (Note 3) and hence are not liquid assets.

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	General		
	£	£	£
Investments	125,000	-	125,000
Other Current assets	99,621	6,607	106,228
Current liabilities	<u>(49,944)</u>	<u>-</u>	<u>(49,944)</u>
	<u>174,677</u>	<u>6,607</u>	<u>181,284</u>
<i>2021 Comparative</i>	<i>£</i>	<i>£</i>	<i>£</i>
<i>Investments</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Other Current assets</i>	<i>150,740</i>	<i>31,867</i>	<i>182,607</i>
<i>Current liabilities</i>	<u><i>(127,161)</i></u>	<u><i>-</i></u>	<u><i>(127,161)</i></u>
	<u><i>23,579</i></u>	<u><i>31,867</i></u>	<u><i>55,446</i></u>

BEYOND FOOD FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

10. ULTIMATE CONTROLLING PARTY

The Trustees are the Foundation's ultimate controlling party.

11. RELATED PARTY TRANSACTIONS

During the year, as previously, design and marketing services were provided to the Foundation by Bright Spark Limited. Bright Spark is owned by a related party of the Foundation's CEO.

Total payments made by BFF to Bright Spark were £5,630 (2021: £9,323).

During the year BFF started to work with a successful event management company to increase self-generated Earned Income opportunities and develop an increased level of professional delivery and management. This initiative also provides benchmarking and training opportunities for those who engage in organised events. This company is partially owned by a related party of the Foundation's CEO.

Total revenues to BFF generated through this relationship were £47,005.

Total payments made by BFF to the event management company were £2,083.

12. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

	Notes	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £
Income and endowments from:				
Donations		292,386	48,616	341,002
Local Authority Funding		20,000	-	20,000
Grants receivable		71,853	12,322	84,175
Earned income		33,625	9,278	42,903
Shares donated		-	-	-
		<u>417,864</u>	<u>70,216</u>	<u>488,080</u>
Total				
Expenditure on:				
Raising funds		55,640		55,640
Charitable activities				
Cost of activities in furtherance of the charity's objects	2	<u>155,264</u>	<u>270,028</u>	<u>425,292</u>
Total		<u>210,904</u>	<u>270,028</u>	<u>480,932</u>
Net expenditure		206,960	(199,812)	7,148
Transfers between funds		<u>(200,186)</u>	<u>200,186</u>	<u>-</u>
NET MOVEMENT IN FUNDS FOR YEAR		6,774	374	7,148
Funds at the start of the year		<u>16,805</u>	<u>31,493</u>	<u>48,298</u>
Funds at the end of the year		<u>23,579</u>	<u>31,867</u>	<u>55,446</u>

**INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES
OF BEYOND FOOD FOUNDATION**

I report to the charity trustees on my examination of the accounts of the company for the year ended 30 June 2022, which are set out on pages 10 to 18.

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and the charitable company's trustees as a body in accordance with section 154 of the Charities Act 2011. My independent examiner's work has been undertaken so that I might state to the charitable company's trustees those 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 charitable company, the charitable company's members as a body and the charitable company's trustees as a body for my independent examiner's work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Jacqueline Mitchell
CROWE U.K. LLP
Chartered Accountants
Aquis House
49 – 51 Blagrove Street
Reading

Date 28 March 2023:

BEYOND FOOD FOUNDATION

England & Wales - Charity number 1136234

Accounts

Charity Number: 1136234
Company Number: 07012686

BEYOND FOOD FOUNDATION
(A Registered Charity)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR TO 30 JUNE 2021



BEYOND FOOD FOUNDATION
FINANCIAL STATEMENTS
FOR THE YEAR TO 30 JUNE 2021

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BEYOND FOOD FOUNDATION

REFERENCE AND ADMINISTRATIVE DETAILS

STATUS

Company limited by guarantee without share capital.

REGISTERED OFFICE

Beyond Food Foundation, Floor 1, The Fire Station, 139 Tooley Street, London SE1 2HZ

REGISTERED NUMBER – COMPANIES HOUSE

07012686

REGISTERED NUMBER – CHARITY COMMISSION

1136234

TRUSTEES

P Purewal (Chair)	appointed 20 April 2021 and as Chairman 25 May 2021
M Miles	continuing, resigned as Chairman 25 May 2021
O Hatch	continuing
I Isadora	continuing
I MacEachern	appointed 6 October 2020
S Malone	continuing
A Mazza	continuing
P Miles	continuing
P Richardson	continuing

There has been no change in the Trustees since year end.

SECRETARY

O Hatch	continuing
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BEYOND FOOD FOUNDATION

TRUSTEES' REPORT

The Trustees of the Beyond Food Foundation (BFF, the Company or the Foundation), who are also Directors for the purposes of the Companies Act, have pleasure in presenting their report and the financial statements for the year ended 30 June 2021. The Financial Statements have been prepared in accordance with current statutory requirements, the Statement of Recommended Practice (SORP) - Accounting and Reporting by Charities issued in 2015.

The reference and administrative details set out on page 2 form part of this report.

The Foundation is a Company limited by guarantee and governed by memorandum and articles dated 6 July 2009. The Company is registered under the Companies Act 2006, registration number 07012686 and also registered as a charity on 7 June 2010, charity registration number 1136234. The Company is limited by guarantee and does not have a share capital.

The Foundation was incorporated and commenced operations on 8 September 2009. On 19 April 2010 the Company changed its name from the Beyond Boyle Foundation to Beyond Food Foundation.

Charitable Activity

The Foundation works to help provide funding to motivate and inspire people who have been at risk of or experienced homelessness to gain meaningful employment. While meeting these objectives, the Trustees have due regard for the Charity Commissioners' published guidance on public benefit requirements.

Financial Review

The results for the year are shown on page 9 and show a surplus in income over expenditure over the year of £7,148 (2020: £42,930).

The lower surplus generated in 2020/21 compared with the prior year reflects the impact of the COVID-19 pandemic, both through Brigade Bar + Kitchen (BB+K) being closed for large parts of the year due to the general lockdown provisions and the direct and indirect impact on a number of the Foundations' current and past beneficiaries who were supported with ex gratia hardship payments through the year.

The Trustees acknowledge and are grateful for the ongoing support received from donors, particularly in such difficult circumstances, who understand in full the gravity of the homelessness situation and the work BFF does for many of our beneficiaries.

Reserves Policy

The Trustees' policy is to build modest reserves (representing approximately three months of ongoing costs or circa £100-120,000) so as to facilitate the continuation of our programs through peaks and troughs in our income and expenditure streams.

Reserves at 30 June 2021 of £55,446 (2020: £48,298) remained below this level due to the unprecedented circumstances experienced this year.

However the Trustees consider the level of reserves held at 30 June 2021 to be reasonable in these challenging circumstances and aim to build reserves over the course of 2021/22 and beyond toward the policy target level. The Post-Balance Sheet Event referred to later in this report provides early comfort in this regard.

Board, Sub-Committees and Staff

We have used the time during the year 2020-21 and the period of the COVID-19 pandemic in three main ways.

1. Reach-out support work to existing, past and new beneficiaries
 - a. We have run a series of training programmes both virtually and in person
 - b. Offered mental health support through volunteer qualified psychologists
 - c. Created opportunities for broader experiences including our Freshlife process, Beyond the Classroom programme and work experience
2. Continued learning for our current beneficiaries
 - a. Created live stream learning
 - b. Hit Training resumed in person
 - c. On the job learning through Brigade operation
3. Refreshed all charity management processes
 - a. All policies and procedures are up to date
 - b. Refreshed website
 - c. Financial systems overhaul
 - d. Renewed fundraising pipeline and charitable events strategy

The Board of Trustees has found a new Chairman, Pars Purewal, a retired senior PwC partner, with extensive experience in the corporate world, as well as relevant charity and chairing expertise. Pars also happened to be a big supporter of BFF's work within Brigade, previously bringing his clients to dine at Brigade frequently.

Pars and his fellow Trustees have refreshed the work of the two existing sub-committees for Finance & Funding Raising and Governance to ensure we are constantly looking at the most appropriate way to conduct our work in the community in a sustainable and appropriate manner. Pars has also recently launched a new sub-committee in Marketing and Communications to enhance the way BFF connects with potential funders and beneficiaries.

In addition, earlier in the year the Management and Trustees identified a skills gap in the staff team and recruited a full-time fundraising manager to address this gap. This is a very positive step and we are starting to see the dividends already. We have also increased our support team, thereby providing a more effective and comprehensive support for beneficiaries throughout the week.

Stakeholders

The BFF Board and Trustees would like to record their sincere thanks to its stakeholders:

- the principal stakeholder is PwC UK, who are a founding partner and principal funder;
- the chosen outsourced employment partner BaxterStorey, who are very much at the heart of what we do, supplying payroll, HR services and direct employment opportunities for our apprentices.

BFF also aim to create new corporate partnerships, for example CVC Capital Investments who are not only supporting the core organisation, but also the creation and launch of the new Made Again programme (see below). We have significantly increased our relationship with the Fishmongers Livery Company and formed a collaboration with a fellow charity, Cat Zero, on a project near Grimsby.

Local and Business Community

BFF has done much positive work this year in reaching out into our community, both in the London Bridge area and beyond. This has included public sector organisations involved in unemployment and homelessness as well as the local borough councils.

BFF has also worked with several livery companies and guilds, particularly those from the catering sector. In the private sector BFF has worked with several big businesses including those in hospitality and catering sectors, as well as local business service providers.

BFF is dedicated to developing better links with them and many more, both in order to provide a strong service within the community, and to gain as much support as possible for the charity and its beneficiaries. An example of this approach being successfully applied this year is BFF's work with LEAP, a pupil referral unit for young vulnerable people that have fallen through the cracks of education. Within LEAP specialist programme each pupil receives dedicated education. LEAP have partnered with and funded Beyond Food to pilot the Beyond the Classroom programme.

Beneficiaries Strategy

Reflecting on its strategy for engaging with potential future beneficiaries, BFF held a series of focus groups in the summer of 2021. Groups consisted of a mix of past, present, and future beneficiaries, referral agents, the management of homelessness organisations and Job Centre advisers.

The BFF team learnt a great deal from these groups. Notably feedback on our use of communication across all stakeholders and beneficiary groups was enlightening and we have now started to communicate in a far simpler way, to much more targeted audiences. We hope this will make a profound difference to our recruitment process and retainment figures in 2021-2 and beyond.

Charitable Events - raising funding and awareness

During 2020-21 we underwent a substantial maneuver to run our own charitable event strategy. Working alongside an event partner, Crème Conferences, the refreshed strategy started with a series of live streams over the Christmas 2020 period, followed by a number of events with companies wishing to support BFF in the reopening of BB+K.

With well over £60,000 of event donations to date (both pre and post year end 30 June 2021), this strategy will remain a focus for the rest of the year 2021-22.

Additionally we continue to run our Feast Supper Club which, though not a huge fundraising model, does increase awareness of the charity, its objectives and achievements.

We aim to host a large gala dinner later in the 2021-22 financial year.

Outlook

Overall the Trustees have been very pleased with BFF's progress during this financial year.

From a Financial perspective costs were closely controlled and our fundraising strategy was successfully refreshed. We are pleased to have concluded the year with a small surplus. This was a welcome finish to an extremely demanding year. The team worked very hard in difficult circumstances and felt the full support of the Trustees and Chair.

Although there are likely to be tough times ahead for our communities, BFF is pleased to have risen to the considerable challenges this year has brought. As a small charity, BFF has made positive changes within the organisation to put us on to a good footing for the year ahead. BFF has drafted in a considerable amount of expertise to the organisation and balanced many different relationships in difficult circumstances to achieve these results.

The BFF Board and Trustees are proud of the achievements to date and are now working on the next 3-year strategy. Where should we take the successful methodology next? Are other hospitality partnerships, such as our unique partnership with Brigade, an option? How many people do we think

we can realistically support in our current capacity? Where will new supporters like to see the charity progress to? All are good questions that are currently being considered and debated by the CEO and Trustees as BFF seeks to firm up its strategy for the years ahead. The charity as always will share its strategy with principal partners and hopefully gain even more support thereafter.

New programmes for 2021 - BFF moves into prevention

Beyond the Classroom is an enrichment programme aimed at vulnerable young people who are being excluded from society at a crucial time of their lives. 16-24 are the ages when we start having to take care of ourselves. If you have come from a neglected or traumatized family background the chances are that education is not your strong suit. Add the fact that many vulnerable people are without a safe place to live at 17 years old and it becomes an impossible situation. No home and no qualifications lead to no job, no income, and no hope. BFF is working with pupil referral units such as LEAP, youth offending services, the care service and other youth homelessness projects to offer our new programme to their beneficiaries.

Beyond Coffee is a move-on programme from Beyond the Classroom, offering a real chance for our beneficiaries to move into the hospitality sector utilising their skills and on the job training as well as the support BFF offers to hold down a viable, sustainable, meaningful career start. Due to Brexit and the COVID pandemic our employment partners are now frequently short staffed and keen on our young bright beneficiaries. We hope these programmes and our employment partners' needs will marry up perfectly post pandemic.

Post Balance Sheet Event

On 27 October 2021 BFF were gifted 6,609 shares in Reaction Engines Limited by a corporate sponsor of the charity.

Reaction Engines is a private company and BFF's shareholding represents about 0.1% of its share capital, consequently valuation of this shareholding is difficult and subjective.

The Trustees intend to sell the shares and realise their value as soon as it is practicable to do so. As Reaction Engines is a private company it is uncertain when such an opportunity may arise.

Following initial discussions the Trustees current estimation of the value of these shares is £125,000. The value of these shares, whether realized or not, will be reflected in Unrestricted Reserves.

Account Preparation – Going Concern

These Financial Statements have been prepared on the Going Concern basis. Having considered the foreseeable future for the Foundation the Trustees are content that this is appropriate.

BEYOND FOOD FOUNDATION

STATEMENT OF DIRECTORS' RESPONSIBILITIES

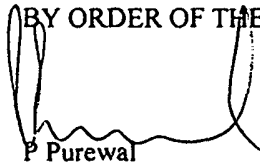
The Trustees (who are also Directors of the Foundation for the purposes of Company Law) are responsible for preparing the Trustees' Report and the Financial Statements in accordance with applicable laws and regulations.

Company Law requires the Trustees to prepare Financial Statements for each Financial Year which give a true and fair view of the state of affairs of the Company and of the surplus or deficit of the Company for that period. In preparing those Financial Statements the Trustees are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards have been followed subject to any material departures disclosed and explained in the Financial Statements
- Prepare Financial Statements on a going concern basis unless it is inappropriate to presume that the company will continue in business.

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

BY ORDER OF THE BOARD



P Purewal

Chair of Trustees

25 February 2022

BEYOND FOOD FOUNDATION

INDEPENDENT EXAMINATION REPORT TO THE TRUSTEES

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 30 June 2021, which are set out on pages 9 to 13.

This report is made solely to the charitable company's Trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and the charitable company's Trustees as a body in accordance with section 154 of the Charities Act 2011. My independent examiner's work has been undertaken so that I might state to the charitable company's Trustees those 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 charitable company, the charitable company's members as a body and the charitable company's Trustees as a body for my independent examiner's work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity's Trustees of the Company (and also its Directors for the purposes of Company Law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

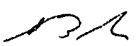
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.


Richard Baker
Chartered Accountant
Crowe U.K. LLP
55 Ludgate Hill
London, EC4M 7JW

11 March 2022

BEYOND FOOD FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)

FOR THE YEAR ENDED 30 JUNE 2021

				Total		Total	
				2021		2020	
				£		£	
<u>Income from</u>							
Donations	(Note 2)						
Unrestricted				417,864		416,040	
Restricted				70,216		56,660	
Total				488,080		472,700	
<u>Expenditure on</u>							
Charitable Activities	(Note 3)						
Unrestricted				(411,090)		(404,603)	
Restricted				(69,842)		(25,167)	
Total				(480,932)		(429,770)	
Net Incoming Funds				7,148		42,930	
Total Funds at 1 July				48,298		5,368	
Total Funds at 30 June				55,446		48,298	

The notes on pages 11-13 form part of the Financial Statements.

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

BEYOND FOOD FOUNDATION

BALANCE SHEET

AS AT 30 JUNE 2021

				2021		2020
				£		£
<u>Current Assets</u>						
Cash at Bank and in Hand				182,607		94,243
Accrued Income	(Note 4)			0		25,341
Total				182,607		119,584
<u>Current Liabilities</u>						
Payables	(Note 5)			(103,161)		(71,288)
Deferred Income	(Note 6)			(24,000)		0
Net Current Assets				55,446		48,296
Total Assets				55,446		48,296
<u>Reserves</u>						
Unrestricted Funds	(Note 7)			23,579		16,805
Restricted Funds				31,867		31,493
Total Funds				55,446		48,298

The notes on pages 11-13 form part of the Financial Statements.

The Trustees consider that the charity is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the 2006 Act and the members have not required the charitable company to obtain an audit for the year in question in accordance with section 476 of the 2006 Act.

The Trustees have prepared accounts in accordance with section 398 of the 2006 Act and section 138 of the Charities Act 2011. These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act regarding small companies and constitute the annual accounts required by the 2006 Act and are for circulation to the members of the company.

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

These Financial Statements were approved and authorised for issue by the Board and signed on its behalf by:


P Purewal, Chair of Trustees

25 February 2022

BEYOND FOOD FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2021

1. Principal Accounting Policies

The principal accounting policies adopted, judgments and key sources of estimation and uncertainty in the preparation of the financial statements are as follows:

i) Basis of preparation

The Foundation is a public benefit entity. The Trustees' report and the Financial Statements have been prepared in compliance with the Charities Act 2011, the Charities Statement of Recommended Practice (FRS 102) and Financial Reporting Standard 102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

The Financial Statements have been prepared on a going concern basis under the historical cost convention. The Trustees have no reason to believe that a material uncertainty exists that may cast significant doubt on the ability of the Foundation to continue as a going concern. On the basis of their assessment of the Foundation's financial position, the Trustees have a reasonable expectation that the Foundation will be able to continue in operational existence for the foreseeable future. Thus, they continue to adopt the going concern basis of accounting in preparing the annual Financial Statements. Details of the structure, governance and management of the charity, including the risk management and financial review, are set out in the Trustees' report.

ii) Income / Deferred Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) have been met and it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Where donations have been received over which performance conditions apply which are only capable of being met in subsequent periods such donations are reflected as Deferred Income, notwithstanding that cash has been received, and are only released to Income when the performance conditions have been met.

iii) Reserves / Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Foundation's work or for specific projects it undertakes.

iv) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Where appropriate, all expenditure is recognised inclusive of VAT and is classified as Charitable Activities

v) Cash at Bank and in hand

Cash at bank is stated at the reconciled values in the bank accounts and cash in hand is stated on the basis of the money held at the time.

2. Donations

				2021		2020
				£		£
Income from						
Donations						
	Unrestricted			417,864		416,040
	Restricted			70,216		56,660
	Total			488,080		472,700

3. Expenditure

One Trustee received remuneration for certain duties undertaken in his role as Secretary to the Trustees. The total gross cost to the charity in respect of these secretarial duties during the period was £3,959 (2020: £1,221). Apart from this, none of the Trustees received remuneration or had any expenses reimbursed during the period.

Expenditure includes the fee of £2,400 for the independent examination of these financial statements (2020: £1,800).

4. Accrued Income

Accrued income relates to donations made by diners at Brigade Restaurant during the year which are passed to BFF after the year end. No such donations were outstanding as at year end 2021 (2020: £25,341).

5. Payables

				2021		2020
				£		£
	Accruals			2,400		3,000
	Trade Payables			100,761		68,288
	Total			103,161		71,288

Accruals of £2,400 relates to professional fees and expenses outstanding at the year end (2020: £3,000).

Trade Payables of £100,761 relates to the direct costs of Charitable Activities undertaken during April, May and June 2020 which were settled after the year end (2020: £68,287)

6. Deferred Income

During the year, donations amounting to £24,000 (2020: nil) were received over which performance conditions apply which had not been met at year end. Such donations are reflected as Deferred Income, notwithstanding that cash has been received and is reflected in closing cash balances.

7. Reserves

			2021			2020
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Opening	16,805	31,493	48,298	5,368	0	5,368
Donations	417,864	70,216	488,080	416,040	56,660	472,700
Expenditure	(411,090)	(69,842)	(480,932)	(404,603)	(25,167)	(429,770)
Closing	23,579	31,867	55,446	16,805	31,493	48,298

During the year, £70,216 (2020: £56,660) of donations were received to assist with specific Programmes or to assist with beneficiary Hardship.

Such donations together with similar donations in prior periods, to the extent that they have not been expended on the specific Programme or purpose for which they were granted, are reflected in Restricted Reserves.

8. Ultimate Controlling Party

The Trustees are the Foundation's ultimate controlling party. There were no related party transactions in the current or prior period.

9. Post Balance Sheet Event

On 27 October 2021 BFF were gifted unlisted shares by a corporate sponsor of the charity.

As an unlisted company valuation of this shareholding is difficult and subjective. However following initial discussions the Trustees current estimation of the value of these shares is £125,000.

In due course the value of shares, whether realized or not, will be reflected in Unrestricted Reserves