

DEVON AND CORNWALL FOOD ACTION

England & Wales · Charity number 1155313

Details

Other names THE DEVON & CORNWALL FOOD ASSOCIATION LTD, DCFA

Status Registered

Legal form Charitable company

Company number [07419679](#)

Registered 2014-01-14

Register [View on the Charity Commission register](#)

Contact

Address Devon & Cornwall Food Action
4 Porsham Close
Roborough
Plymouth
PL6 7DB

Phone 01752651800

Email dcfa.alan@gmail.com

Website www.devonandcornwallfoodaction.org

Activities

Objects: 2.1 The Objects of the Charity are the prevention or relief of poverty, in particular (but not exclusively) by:(a) providing fit for purpose food products and other goods from industry donations and partners directly to economically disadvantaged individuals and families within the communities of Devon and Cornwall, and to organisations working with them; and(b) undertaking activities which raise awareness of and/or seek to reduce food poverty, in particular by promoting and supporting the reduction of food waste.

Activities: DCFA redistributes donated surplus food to families and individuals experiencing food poverty in Devon and Cornwall, thereby both saving perfectly edible food from going to landfill and feeding people who are in most of need of the food. All of the surplus food which is donated to DCFA is sourced from supermarkets, other branded food producers, farmers and growers.

Classification

- **How:** Provides Services, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** The Prevention Or Relief Of Poverty, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- Cornwall
- Devon

Finances

Period end	Income	Expenditure	Assets	Employees
2024-10-31	£209,431	£195,413	-	-
2023-10-31	£196,945	£200,913	-	-
2022-10-31	£183,216	£161,564	-	-
2021-10-31	£139,521	£98,777	-	-
2020-10-31	£111,187	£66,904	-	-

Trustees

Name	Role	Appointed
Alan DUNNE	Chair	2017-11-22
Graham Smith		2020-10-12
James Steele		2023-11-21
Julie Keast		2025-01-21
Shelly Monk		2020-11-16

DEVON AND CORNWALL FOOD ACTION

England & Wales - Charity number 1155313

Accounts

Company registration number: 07419679

Charity registration number: 1155313

Devon & Cornwall Food Action Ltd

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 October 2024



WESTCOTTS

CHARTERED ACCOUNTANTS
& BUSINESS ADVISERS

Devon & Cornwall Food Action Ltd

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Devon & Cornwall Food Action Ltd

Reference and Administrative Details

Trustees J M Cooper
A Dunne
S A Monk
G Smith
J Steele
J Keast

Secretary J Keast

Charity Registration Number 1155313

Company Registration Number 07419679

Registered Office The charity is incorporated in England and Wales.
Unit 4 Porsham Close
Roborough
Plymouth
Devon
PL6 7DB

Independent Examiner Westcotts
Independent Examiner
Plym House
3 Longbridge Road
Plymouth
Marsh Mills
Devon
PL6 8LT

Devon & Cornwall Food Action Ltd

Trustees' Report

Year Ended 31 October 2024

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 October 2024.

Structure, governance and management

Constitution

DCFA is a registered company limited by guarantee having no share capital. The liability is limited, in the event of the company being wound up, to a maximum of £1 per member. The company was formed on 26th October 2010, company registration 07419679. The company is governed by its Memorandum and Articles of Association. It is administered and led by a Board of Trustees.

Recruitment and appointment of trustees

The management of the charity is the responsibility of the Trustees, who are elected and co-opted under the terms of the Memorandum and Articles of Association.

Trustees are appointed to the Board of Trustees by an open recruitment process, inviting applications with appropriate skills, experience and/or qualifications. The successful applicants are invited to formal interview with the Trustees prior to their appointment at a Board Meeting.

This is in accordance with the Safer Recruitment procedures, (this is applied to all voluntary as well as paid positions within the organisation).

Induction and training of trustees

All newly appointed Trustees meet with the Trustees and are introduced to the Hub of operation. They meet with staff and volunteers where they are given a reading list of relevant documentation, policies, systems and procedures.

Organisational structure and decision making

The Board of Trustees are responsible for agreeing the strategic direction of the organisation, ratifying policy and ensuring compliance with internal governance and external regulations and legislation. The Board of Trustees convenes quarterly or for extraordinary meetings when necessary. Day-to-day management of the organisation is delegated to the Chairman/CEO, Mr Alan Dunne, and thereafter to the steering group.

Alan Dunne retained his role as Chair and was assisted by appointed trustees Jan Cooper, James Steele, Shelly Monk, Graham Smith, Julie Keast (company secretary).

Devon & Cornwall Food Action Ltd

Trustees' Report

Year Ended 31 October 2024

Objectives and activities

Our purpose

DCFA's key aim is to reduce the impact of food poverty by collecting supplies of surplus edible and in date food that would otherwise go to landfill or incineration. Food is collected from all the large food suppliers, some distributors and manufacturers. The food is delivered to households and individuals in need throughout Devon and Cornwall.

In the financial year 2023 to 2024 we provided 1,500 tons of surplus food, non-food including pet food to our beneficiaries which would have otherwise gone to landfill.

Objectives, strategies and activities

Our objectives

- Actively Eradicate Food Poverty in Devon and Cornwall
- How?
 - o Providing surplus 'fit for purpose' food & drink to households suffering food poverty
 - o Providing advice on food safety and nutrition.
 - o Promoting the reduction of food waste
 - o Remaining compliant with food standard safety regulations.
- Cost effective solution to food relief
- o Removing the barriers to surplus food

Our objective as always is to reduce food waste and eradicate food poverty in Devon and Cornwall. During 2023 the majority of households and individuals that we supported, remained the low income working families.

Going forward we continue to future proof our valuable service, we are still increasing our output substantially from our humble beginnings where we have widened our scope of assistance, from providing help to individuals with substance and alcohol abuse, to providing food parcels to families at local schools in the area and supply Devon & Cornwall Police and military veterans with emergency food parcels.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Devon & Cornwall Food Action Ltd

Trustees' Report

Year Ended 31 October 2024

Achievements and performance

Estimated total annual surplus food handled 900 plus tonnes per annum

Food waste sent to AD – 180 tonnes per annum

Number of food boxes 16,000

Number of meals 960,000

Volunteer hours 100,000 +

Number of donor partner organisations 50+

75% of food collected is rescued and diverted back into the community. Damaged food, past use by, non-freezable - a 'Zero to landfill' solution.

Review of activities

- In 2023/2024 we continue to build on the progress and growth of the charity.
- Independent Surplus Food Redistribution Charity
- Part of Network of Food organisations in Plymouth (Devon and Cornwall)
- Established over 14 years ago
- We operate from a 7000sq ft Warehouse in Plymouth
- Fleet of 16 vehicles including 8 Chiller Vans
- Collecting in Plymouth and surrounding towns
- Additional installation of pallet racking
- Close to completion of HACCP facility to be used to separate bulk food (dry, chilled and frozen) complying with EHO regulations
- Successful recertification by EHO to operate as a cold store
- More staff completing formal certification in food hygiene
- Combination of smaller venues into larger hubs within the geographical area to continue providing a service in a more economical and efficient manner
- Reduction in collected donations noticed and increasing has led to purchasing more staple foods
- Unfortunately, we stopped deliveries to individuals at their residence, due to financial restraints and volunteer capacity, but encouraged collections from the hub.

Devon & Cornwall Food Action Ltd

Trustees' Report

Year Ended 31 October 2024

We are an organisation which currently receives no financial support from the food sector or government.

- Surplus food collections – 7 days and nights a week in Plymouth and surrounding towns
- Processing more than 1 tonne of food per day
- We collect from 18 major supermarkets and food outlets every evening, plus other food producers during the day
- We collect weekly, direct from regional distribution centres and factories

We have received some grant funding for the Charity and we have managed to keep a good cash flow but are always looking at ways to ensure the Charity continues to be able to provide the vital assistance that is greatly needed, in the most economic manner.

We are hoping to build on the success of 2022/2023 for DCFA which will enable us to support more families and organisations, across a wider area.

During 2023/2024 we continued to deliver more food to more locations as requested by individuals and families who are struggling financially in the cost of living crisis.

As the demand for our service has grown, we have also had to invest more in the infrastructure of the hub to enable us to store food safely.

Supported by:

Westcotts

Burts

Burcombe Haulage

Lidl

Bidfood

Hunts

Country Food Trust

Cornwall Bakery

Devon and Cornwall Police

Flapjackery

Devon & Cornwall Food Action Ltd

Trustees' Report

Year Ended 31 October 2024

Financial review

Policy on reserves

Reserves are required in order that the charity is protected against future events, known and unknown, and is able to maximise future opportunities and weather any future challenges that could possibly arise.

We have reserves to ensure that replacement vehicles can be sourced should the current pool vehicles become unserviceable. This is essential to maintain the operation of the charity.

We are holding reserves to ensure that the charity can continue if income stopped for three months.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:

- J M Cooper
- A Dunne
- S A Monk
- J Scantlebury (resigned 18 November 2024)
- G Smith
- S W Watkins (resigned 14 June 2024)
- P D McConaughey (resigned 14 June 2024)
- J Steele (appointed 21 November 2023)
- J Keast (appointed 21 January 2025)

Secretary: J Keast (appointed 21 January 2025)

Devon & Cornwall Food Action Ltd

Trustees' Report

Year Ended 31 October 2024

Statement of trustees' responsibilities

The trustees (who are also the directors of Devon & Cornwall Food Action Ltd for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

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 its 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 apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 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 proper accounting records that can 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. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 28.7.25 and signed on its behalf by:



A Dunne
Trustee

Devon & Cornwall Food Action Ltd

Independent Examiner's Report to the trustees of Devon & Cornwall Food Action Ltd ('the Company')

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 October 2024.

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 Devon & Cornwall Food Action Ltd 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.



Matthew Keane ACCA
Independent Examiner

Plym House
3 Longbridge Road
Plymouth
Marsh Mills
Devon
PL6 8LT

Date: 28.7.25

Devon & Cornwall Food Action Ltd

Statement of Financial Activities for the Year Ended 31 October 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Income and Endowments from:					
Donations and legacies	3	92,644	-	92,644	84,303
Charitable activities	4	116,787	-	116,787	112,642
Total income		209,431	-	209,431	196,945
Expenditure on:					
Raising funds		(2,272)	-	(2,272)	-
Charitable activities	5	(196,563)	-	(196,563)	(200,913)
Exceptional expenditure	6	3,422	-	3,422	-
Total expenditure		(195,413)	-	(195,413)	(200,913)
Net income/(expenditure)		14,018	-	14,018	(3,968)
Net movement in funds		14,018	-	14,018	(3,968)
Reconciliation of funds					
Total funds brought forward		125,543	3,424	128,967	132,935
Total funds carried forward	14	139,561	3,424	142,985	128,967

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2023 is shown in note 14.

Devon & Cornwall Food Action Ltd

(Registration number: 07419679)
Balance Sheet as at 31 October 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	11	74,407	71,005
Current assets			
Debtors	12	11,847	1,495
Cash at bank and in hand		<u>60,328</u>	<u>79,957</u>
		72,175	81,452
Creditors: Amounts falling due within one year	13	<u>(3,597)</u>	<u>(23,490)</u>
Net current assets		<u>68,578</u>	<u>57,962</u>
Net assets		<u>142,985</u>	<u>128,967</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		3,424	3,424
Unrestricted income funds			
Unrestricted funds		<u>139,561</u>	<u>125,543</u>
Total funds	14	<u>142,985</u>	<u>128,967</u>

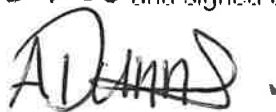
For the financial year ending 31 October 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

The financial statements on pages 9 to 19 were approved by the trustees, and authorised for issue on 28.7.25 and signed on their behalf by:



A Dunne
Trustee

The notes on pages 11 to 19 form an integral part of these financial statements.

Devon & Cornwall Food Action Ltd

Notes to the Financial Statements for the Year Ended 31 October 2024

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Unit 4 Porsham Close

Roborough

Plymouth

Devon

PL6 7DB

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Devon & Cornwall Food Action Ltd 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 notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Devon & Cornwall Food Action Ltd

Notes to the Financial Statements for the Year Ended 31 October 2024

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome.

Income and endowments

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

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.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Devon & Cornwall Food Action Ltd

Notes to the Financial Statements for the Year Ended 31 October 2024

Tangible fixed assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Freehold property	15% straight line
Plant and machinery	15% straight line
Motor vehicles	15% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs.

The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Devon & Cornwall Food Action Ltd

Notes to the Financial Statements for the Year Ended 31 October 2024

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

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

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

3 Income from donations and legacies

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Donations and legacies;			
Donations	92,644	92,644	84,303
	<u>92,644</u>	<u>92,644</u>	<u>84,303</u>

4 Income from charitable activities

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Provision of food boxes	116,787	116,787	112,642
	<u>116,787</u>	<u>116,787</u>	<u>112,642</u>

Devon & Cornwall Food Action Ltd

Notes to the Financial Statements for the Year Ended 31 October 2024

5 Expenditure on charitable activities

		Unrestricted funds General £	Total 2024 £	Total 2023 £
Provision of food boxes		184,467	184,467	195,791
Governance costs	7	<u>12,096</u>	<u>12,096</u>	<u>5,122</u>
		<u>196,563</u>	<u>196,563</u>	<u>200,913</u>

6 Other expenditure

	Unrestricted funds General £	Total funds £
Previous year VAT reclaimed	<u>(3,422)</u>	<u>(3,422)</u>
Total for 2024	<u><u>(3,422)</u></u>	<u><u>(3,422)</u></u>

Devon & Cornwall Food Action Ltd

Notes to the Financial Statements for the Year Ended 31 October 2024

7 Analysis of governance and support costs

Support costs allocated to charitable activities

	Other support costs £	Total 2024 £	Total 2023 £
Bookkeeping	7,716	7,716	-
Governance admin costs	1,596	1,596	-
Accountancy fees	2,784	2,784	5,122
	<u>12,096</u>	<u>12,096</u>	<u>5,122</u>

Governance costs

	Unrestricted funds General £	Total 2024 £
Audit fees		
Other fees paid to auditors	2,784	2,784
Bookkeeping fees	7,716	7,716
Office costs allocated to governance	1,596	1,596
	<u>12,096</u>	<u>12,096</u>

	Unrestricted funds General £	Total 2023 £
Audit fees		
Other fees paid to auditors	5,122	5,122
	<u>5,122</u>	<u>5,122</u>

8 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2024 £	2023 £
Depreciation of fixed assets	<u>19,900</u>	<u>17,525</u>

Devon & Cornwall Food Action Ltd

Notes to the Financial Statements for the Year Ended 31 October 2024

9 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

J Keast

J Keast received remuneration of £2,640 (2023: £Nil) during the year.

Included in bookkeeping expenses is £2,640 paid to Julie Keast who became a trustee on 21 January 2025.

A Dunne

£100 (2023: £Nil) of expenses were reimbursed to A Dunne during the year.

Included in other admin is £100 to Alan Dunne for reimbursed expenses.

Donations made by the trustees without any conditions attached totalled £Nil for the year (2023 - £25).

One or more trustees has claimed expenses or had their expenses met by the charity. The total amount of expenses paid in the year to 31 October 2024 was £510 (2023: £2,039).

The average head count of employees during the year was Nil (2023: Nil). The average number of full-time equivalent employees during the year was Nil (2023: Nil).

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

11 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Motor vehicles £	Total £
Cost				
At 1 November 2023	3,588	60,835	63,968	128,391
Additions	16,485	3,779	5,001	25,265
Disposals	(86)	(2,220)	-	(2,306)
At 31 October 2024	<u>19,987</u>	<u>62,394</u>	<u>68,969</u>	<u>151,350</u>
Depreciation				
At 1 November 2023	1,355	21,813	34,218	57,386
Charge for the year	<u>2,278</u>	<u>9,130</u>	<u>8,149</u>	<u>19,557</u>
At 31 October 2024	<u>3,633</u>	<u>30,943</u>	<u>42,367</u>	<u>76,943</u>
Net book value				
At 31 October 2024	<u>16,354</u>	<u>31,451</u>	<u>26,602</u>	<u>74,407</u>
At 31 October 2023	<u>2,233</u>	<u>39,022</u>	<u>29,750</u>	<u>71,005</u>

Devon & Cornwall Food Action Ltd

Notes to the Financial Statements for the Year Ended 31 October 2024

12 Debtors

	2024 £	2023 £
Prepayments	3,313	1,495
Other debtors	8,534	-
	<u>11,847</u>	<u>1,495</u>

13 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	732	136
Accruals	2,865	23,354
	<u>3,597</u>	<u>23,490</u>

14 Funds

	Balance at 1 November 2023 £	Incoming resources £	Resources expended £	Balance at 31 October 2024 £
Unrestricted funds				
General	125,543	209,431	(195,413)	139,561
Restricted funds	<u>3,424</u>	<u>-</u>	<u>-</u>	<u>3,424</u>
Total funds	<u>128,967</u>	<u>209,431</u>	<u>(195,413)</u>	<u>142,985</u>
	Balance at 1 November 2022 £	Incoming resources £	Resources expended £	Balance at 31 October 2023 £
Unrestricted funds				
General	129,511	196,945	(200,913)	125,543
Restricted funds	<u>3,424</u>	<u>-</u>	<u>-</u>	<u>3,424</u>
Total funds	<u>132,935</u>	<u>196,945</u>	<u>(200,913)</u>	<u>128,967</u>

Devon & Cornwall Food Action Ltd

Notes to the Financial Statements for the Year Ended 31 October 2024

15 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 October 2024 £
Tangible fixed assets	74,386	-	74,386
Current assets	68,751	3,424	72,175
Current liabilities	(3,597)	-	(3,597)
Total net assets	<u>139,540</u>	<u>3,424</u>	<u>142,964</u>

	Unrestricted funds General £	Restricted funds £	Total funds at 31 October 2023 £
Tangible fixed assets	71,005	-	71,005
Current assets	78,028	3,424	81,452
Current liabilities	(23,490)	-	(23,490)
Total net assets	<u>125,543</u>	<u>3,424</u>	<u>128,967</u>

Devon & Cornwall Food Action Ltd

Detailed Statement of Financial Activities for the Year Ended 31 October 2024

	Total 2024 £	Total 2023 £
Income and Endowments from:		
Donations and legacies (analysed below)	92,644	84,303
Charitable activities (analysed below)	<u>116,787</u>	<u>112,642</u>
Total income	<u>209,431</u>	<u>196,945</u>
Expenditure on:		
Raising funds (analysed below)	(2,272)	-
Charitable activities (analysed below)	(196,563)	(200,913)
Expenditure refund (analysed below)	<u>3,422</u>	<u>-</u>
Total expenditure	<u>(195,413)</u>	<u>(200,913)</u>
Net income/(expenditure)	<u>14,018</u>	<u>(3,968)</u>
Net movement in funds	14,018	(3,968)
Reconciliation of funds		
Total funds brought forward	<u>128,967</u>	<u>132,935</u>
Total funds carried forward	<u><u>142,985</u></u>	<u><u>128,967</u></u>

DEVON AND CORNWALL FOOD ACTION

England & Wales - Charity number 1155313

Accounts

Company registration number: 07419679

Charity registration number: 1155313

Devon & Cornwall Food Action Ltd

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 October 2023



WESTCOTTS

CHARTERED ACCOUNTANTS
& BUSINESS ADVISERS

Devon & Cornwall Food Action Ltd

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Devon & Cornwall Food Action Ltd

Reference and Administrative Details

Trustees J M Cooper
A Dunne
S A Monk
J Scantlebury
G Smith
S W Watkins
P D McConaughey
J Steele

Charity Registration Number 1155313

Company Registration Number 07419679

Registered Office The charity is incorporated in England and Wales.
Unit 4 Porsham Close
Roborough
Plymouth
Devon
PL6 7DB

Independent Examiner Westcotts
Independent examiner
Plym House
3 Longbridge Road
Marsh Mills
Plymouth
Devon
PL6 8LT

Devon & Cornwall Food Action Ltd

Trustees' Report

Year Ended 31 October 2023

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 October 2023.

Structure, governance and management

Constitution

DCFA is a registered company limited by guarantee having no share capital. The liability is limited, in the event of the company being wound up, to a maximum of £1 per member. The company was formed on 26th October 2010, company registration 07419679. The company is governed by its Memorandum and Articles of Association. It is administered and led by a Board of Trustees.

Recruitment and appointment of trustees

The management of the charity is the responsibility of the Trustees, who are elected and co-opted under the terms of the Memorandum and Articles of Association.

Trustees are appointed to the Board of Trustees by an open recruitment process, inviting applications with appropriate skills, experience and/or qualifications. The successful applicants are invited to formal interview with the Trustees prior to their appointment at a Board Meeting.

This is in accordance with the Safer Recruitment procedures, (this is applied to all voluntary as well as paid positions within the organisation).

Induction and training of trustees

All newly appointed Trustees meet with the Trustees and are introduced to the Hub of operation. They meet with staff and volunteers where they are given a reading list of relevant documentation, policies, systems and procedures.

Organisational structure and decision making

The Board of Trustees are responsible for agreeing the strategic direction of the organisation, ratifying policy and ensuring compliance with internal governance and external regulations and legislation. The Board of Trustees convenes monthly and where required for extraordinary meetings. Day-to-day management of the organisation is delegated to the Chairman and thereafter to the Board of trustees.

Alan Dunne retained his role as Chair and was assisted by appointed trustees Jan Cooper, James Steele, Shelly Monk, Graham Smith, Jonathan Scantlebury and Stuart Watkins.

Devon & Cornwall Food Action Ltd

Trustees' Report

Year Ended 31 October 2023

Objectives and activities

Our purpose

DCFA's key aim is to reduce the impact of food poverty by collecting supplies of surplus edible and in date food that would otherwise go to landfill or incineration. Food is collected from all the large food suppliers, some distributors and manufacturers. The food is collected and delivered through a wide range of charitable and community organisations throughout Plymouth and the surrounding areas. In turn those organisations then use the supplies to feed disadvantaged individuals either by providing meals or food parcels. The DCFA has also distributed the food themselves by providing food parcels to the residents of Plymouth and surrounding areas. In the financial year 2022 to 2023 we provided 1,200 tons of surplus food to our beneficiaries which would have otherwise gone to landfill.

Objectives, strategies and activities

Our objectives

- o Actively Eradicate Food Poverty in Devon and Cornwall
- o How?
 - Providing surplus 'fit for purpose' food & drink to organisations working with disadvantaged people
 - Providing training and education on food safety, nutrition and food employability training
 - Promoting the reduction of food waste
- o Cost effective solution to food relief
 - Removing the barriers to surplus food

Our objective as always is to reduce food waste and eradicate food poverty by raising awareness of the impact and skills that mitigate them. During 2022 we saw the number of working people that we support increase greatly.

Going forward we continue to future proof our valuable service, we are still increasing our output substantially from our humble beginnings where we have widened our scope of assistance, from providing help to individuals with substance and alcohol abuse, to providing food parcels to families at local schools in the area and supply Devon & Cornwall Police with emergency food parcels.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Devon & Cornwall Food Action Ltd

Trustees' Report

Year Ended 31 October 2023

Achievements and performance

Estimated total annual surplus food handled 600 plus tonnes per annum

Food boxes – 275 tonnes per annum

Other community deliveries - 2255 tonnes per annum

Food waste sent to AD – 100 tonnes per annum

Number of food boxes 15,600

Food tonnes diverted to families 1,200 t

Number of meals 850,000

Food cost equivalent £4,000,000

Volunteer hours 80,000 +

Number of partner organisations 50+

75% of food collected is rescued and diverted back into the community. Damaged food, past use by, non-freezable - a 'Zero to landfill' solution.

Devon & Cornwall Food Action Ltd

Trustees' Report

Year Ended 31 October 2023

Review of activities

- In 2022/2023 we continue to build on the progress of the charity.
- Independent Surplus Food Redistribution Charity
- Part of Network of Food organisations in Plymouth (Devon and Cornwall)
- Established over 13 years ago
- We operate from a 7000sq ft Warehouse in Plymouth
- Fleet 16 vehicles including 8 Chiller Vans
- Collecting in Plymouth and surrounding towns
- Increased number of commercial walk in freezers and chillers
- Additional installation of pallet racking

Commencement of construction of HACCP room to used to separate bulk food under EHO guidelines

We are a partly funded organisation which currently receives no financial support from the food sector.

- Surplus food collections – 7 days and nights a week in Plymouth and surrounding towns
- Processing more than 1 tonne of food per day
- We collect from 18 major supermarkets and food outlets every evening, plus other food producers during the day
- We collect weekly, direct from RDCs and factories
- We are diverting surplus food back into the community 6 days a week via our food box scheme -delivered discreetly to the door. We are encouraging collection direct from the food hub to try to keep fuel costs down.
- Direct support to residents, other local food charities, hostels, police, housing association, keyworkers and more We have received some grant funding for the Charity and we have managed to keep a good cash flow but are always looking at ways to ensure the Charity continues to be able to provide the vital assistance that is greatly needed.

We are hoping to build on the success of 2021/2022 for DCFA which will enable us to support more families and organisations, across a wider area.

During 2022/2023 we continued to deliver more food to more locations as requested by individuals and families who are struggling financially in the cost of living crisis. We have expanded our fleet of vehicles to meet the growing requirements. The donation process from individuals goes towards covering the increased running costs.

As the demand for our service has grown, we have also had to invest more in the infrastructure of the hub to enable us to store food safely. We have purchased and installed more walk-in freezers and chillers plus additional storage racking to maximise the space available.

During 2022/2022 the Plymouth hub sorted and distributed over 1,200t of food to the local area.

Supported by:

South West Water

Ginsters

Westcotts

Burts

Burcombe Haulage

Lidl

Bidfood

Hunts

Country Food Trust

Cornwall Bakery

Devon and Cornwall Police

Devon & Cornwall Food Action Ltd

Trustees' Report

Year Ended 31 October 2023

Financial review

Policy on reserves

Reserves are required in order that the charity is protected against future events, known and unknown, and is able to maximise future opportunities and weather any future challenges that could possibly arise.

We have reserves to ensure that replacement vehicles can be sourced should the current pool vehicles become unserviceable. This is essential to maintain the operation of the charity.

We are holding reserves to ensure that the charity can continue if income stopped for three months.

Devon & Cornwall Food Action Ltd

Trustees' Report

Year Ended 31 October 2023

Statement of trustees' responsibilities

The trustees (who are also the directors of Devon & Cornwall Food Action Ltd for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. 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 its 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 apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 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 proper accounting records that can 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. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 29 April 2024 and signed on its behalf by:


A Dunne
Trustee

Devon & Cornwall Food Action Ltd

Independent Examiner's Report to the trustees of Devon & Cornwall Food Action Ltd ('the Company')

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 October 2023.

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 Devon & Cornwall Food Action Ltd 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.



Matthew Keane ACCA
Independent examiner

Plym House
3 Longbridge Road
Marsh Mills
Plymouth
Devon
PL6 8LT

29 April 2024

Devon & Cornwall Food Action Ltd

Statement of Financial Activities for the Year Ended 31 October 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Income and Endowments from:					
Donations and legacies	3	84,303	-	84,303	119,643
Charitable activities	4	112,642	-	112,642	63,573
Total income		196,945	-	196,945	183,216
Expenditure on:					
Charitable activities	5	(200,913)	-	(200,913)	(161,564)
Total expenditure		(200,913)	-	(200,913)	(161,564)
Net (expenditure)/income		(3,968)	-	(3,968)	21,652
Net movement in funds		(3,968)	-	(3,968)	21,652
Reconciliation of funds					
Total funds brought forward		129,511	3,424	132,935	111,283
Total funds carried forward	13	125,543	3,424	128,967	132,935

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note 13.

Devon & Cornwall Food Action Ltd

(Registration number: 07419679)
Balance Sheet as at 31 October 2023

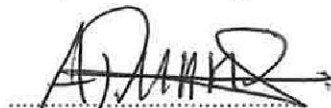
	Note	2023 £	2022 £
Fixed assets			
Tangible assets	10	71,005	72,269
Current assets			
Debtors	11	1,495	6,665
Cash at bank and in hand		<u>79,957</u>	<u>80,138</u>
		81,452	86,803
Creditors: Amounts falling due within one year	12	<u>(23,490)</u>	<u>(26,137)</u>
Net current assets		<u>57,962</u>	<u>60,666</u>
Net assets		<u>128,967</u>	<u>132,935</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		3,424	3,424
Unrestricted income funds			
Unrestricted funds		<u>125,543</u>	<u>129,511</u>
Total funds	13	<u>128,967</u>	<u>132,935</u>

For the financial year ending 31 October 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

The financial statements on pages 9 to 18 were approved by the trustees, and authorised for issue on 29 April 2024 and signed on their behalf by:



A. Dunne
Trustee

The notes on pages 11 to 18 form an integral part of these financial statements.

Devon & Cornwall Food Action Ltd

Notes to the Financial Statements for the Year Ended 31 October 2023

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Unit 4 Porsham Close
Roborough
Plymouth
Devon
PL6 7DB

These financial statements were authorised for issue by the trustees on 29 April 2024.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Devon & Cornwall Food Action Ltd 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 notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Devon & Cornwall Food Action Ltd

Notes to the Financial Statements for the Year Ended 31 October 2023

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome.

Income and endowments

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

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.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Devon & Cornwall Food Action Ltd

Notes to the Financial Statements for the Year Ended 31 October 2023

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Tangible fixed assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Freehold property	15% straight line
Plant and machinery	15% straight line
Motor vehicles	15% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs.

The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Devon & Cornwall Food Action Ltd

Notes to the Financial Statements for the Year Ended 31 October 2023

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

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

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

3 Income from donations and legacies

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Donations and legacies;			
Donations	84,303	84,303	88,700
Grants, including capital grants;			
Grants	-	-	30,943
	<u>84,303</u>	<u>84,303</u>	<u>119,643</u>

Devon & Cornwall Food Action Ltd

Notes to the Financial Statements for the Year Ended 31 October 2023

4 Income from charitable activities

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Income from Food Boxes	<u>112,642</u>	<u>112,642</u>	<u>63,573</u>

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total 2023 £	Total 2022 £
Charitable activities		195,791	195,791	158,474
Governance costs	6	<u>5,122</u>	<u>5,122</u>	<u>3,090</u>
		<u>200,913</u>	<u>200,913</u>	<u>161,564</u>

6 Analysis of governance and support costs

Support costs allocated to charitable activities

	Governance costs £	Total 2023 £	Total 2022 £
Support costs	<u>5,122</u>	<u>5,122</u>	<u>3,090</u>

7 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2023 £	2022 £
Depreciation of fixed assets	<u>17,525</u>	<u>15,042</u>

Devon & Cornwall Food Action Ltd

Notes to the Financial Statements for the Year Ended 31 October 2023

8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

Donations made by the trustees without any conditions attached totalled £25 for the year (2022 - £Nil).

One or more trustees has claimed expenses or had their expenses met by the charity. The total amount of expenses paid in the year to 31 October 2023 was £2,039 (2022: £1,902).

The average head count of employees during the year was Nil (2022: Nil). The average number of full-time equivalent employees during the year was Nil (2022: Nil).

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

10 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Motor vehicles £	Total £
Cost				
At 1 November 2022	2,721	54,391	55,018	112,130
Additions	867	6,444	8,950	16,261
At 31 October 2023	<u>3,588</u>	<u>60,835</u>	<u>63,968</u>	<u>128,391</u>
Depreciation				
At 1 November 2022	792	12,902	26,167	39,861
Charge for the year	563	8,911	8,051	17,525
At 31 October 2023	<u>1,355</u>	<u>21,813</u>	<u>34,218</u>	<u>57,386</u>
Net book value				
At 31 October 2023	<u>2,233</u>	<u>39,022</u>	<u>29,750</u>	<u>71,005</u>
At 31 October 2022	<u>1,929</u>	<u>41,489</u>	<u>28,851</u>	<u>72,269</u>

Devon & Cornwall Food Action Ltd

Notes to the Financial Statements for the Year Ended 31 October 2023

11 Debtors

	2023	2022
	£	£
Prepayments	<u>1,495</u>	<u>6,665</u>

12 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	136	-
Accruals	<u>23,354</u>	<u>26,137</u>
	<u>23,490</u>	<u>26,137</u>

13 Funds

	Balance at 1 November 2022 £	Incoming resources £	Resources expended £	Balance at 31 October 2023 £
Unrestricted funds				
General funds	<u>129,511</u>	<u>196,945</u>	<u>(200,913)</u>	<u>125,543</u>
	Balance at 1 November 2022 £	Incoming resources £	Resources expended £	Balance at 31 October 2023 £
Restricted funds				
WRAP	<u>3,424</u>	<u>-</u>	<u>-</u>	<u>3,424</u>
	Balance at 1 November 2021 £	Incoming resources £	Resources expended £	Balance at 31 October 2022 £
Unrestricted funds				
General funds	<u>107,859</u>	<u>183,216</u>	<u>(161,564)</u>	<u>129,511</u>
	Balance at 1 November 2021 £	Incoming resources £	Resources expended £	Balance at 31 October 2022 £
Restricted				
WRAP	<u>3,424</u>	<u>-</u>	<u>-</u>	<u>3,424</u>

Devon & Cornwall Food Action Ltd

Notes to the Financial Statements for the Year Ended 31 October 2023

14 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 October 2023 £
Tangible fixed assets	71,005	-	71,005
Current assets	78,028	3,424	81,452
Current liabilities	<u>(23,490)</u>	<u>-</u>	<u>(23,490)</u>
Total net assets	<u>125,543</u>	<u>3,424</u>	<u>128,967</u>
	Unrestricted funds General £	Restricted funds £	Total funds at 31 October 2022 £
Tangible fixed assets	72,269	-	72,269
Current assets	83,379	3,424	86,803
Current liabilities	<u>(26,137)</u>	<u>-</u>	<u>(26,137)</u>
Total net assets	<u>129,511</u>	<u>3,424</u>	<u>132,935</u>

Devon & Cornwall Food Action Ltd

Detailed Statement of Financial Activities for the Year Ended 31 October 2023

	Total 2023 £	Total 2022 £
Income and Endowments from:		
Donations and legacies (analysed below)	84,303	119,643
Charitable activities (analysed below)	<u>112,642</u>	<u>63,573</u>
Total income	<u>196,945</u>	<u>183,216</u>
Expenditure on:		
Charitable activities (analysed below)	<u>(200,913)</u>	<u>(161,564)</u>
Total expenditure	<u>(200,913)</u>	<u>(161,564)</u>
Net (expenditure)/income	<u>(3,968)</u>	<u>21,652</u>
Net movement in funds	(3,968)	21,652
Reconciliation of funds		
Total funds brought forward	<u>132,935</u>	<u>111,283</u>
Total funds carried forward	<u><u>128,967</u></u>	<u><u>132,935</u></u>

Devon & Cornwall Food Action Ltd

Detailed Statement of Financial Activities for the Year Ended 31 October 2023

	Total 2023 £	Total 2022 £
<i>Donations and legacies</i>		
Donations	84,303	88,700
Grants	-	30,943
	<u>84,303</u>	<u>119,643</u>
<i>Charitable activities</i>		
Income from Food Boxes	<u>112,642</u>	<u>63,573</u>
	<u>112,642</u>	<u>63,573</u>
<i>Charitable activities</i>		
Purchases	8,971	8,867
Motor expenses	45,450	44,190
Sundry expenses	81	1,563
Rent	14,400	12,000
Rates	3,725	2,815
Light, heat and power	31,817	16,107
Insurance	14,026	10,888
Repairs and maintenance	12,923	19,767
Waste disposal	30	106
Depreciation of plant and machinery	17,525	15,042
Staff training	367	106
Volunteer expenses	13,902	8,718
Telephone	1,045	801
Computer software and maintenance costs	1,368	500
Printing, postage and stationery	1,171	405
Trade subscriptions	1,208	1,013
Hire of equipment	1,899	712
Delivery costs	3,393	7,114
Travel and subsistence	1,349	482
Marketing and promotion	18,336	4,224
Staff entertaining (allowable for tax)	298	-
Legal and professional fees	1,155	2,193
Bank charges	1,352	861
Accountancy fees	5,122	3,090
	<u>200,913</u>	<u>161,564</u>

DEVON AND CORNWALL FOOD ACTION

England & Wales - Charity number 1155313

Accounts

Devon & Cornwall Food Action Ltd
Company Limited by Guarantee
Unaudited Financial Statements
31 October 2022

WESTCOTTS (SW) LLP

Chartered accountants

Plym House

3 Longbridge Road

Marsh Mills

Plymouth

Devon

PL6 8LT

Devon & Cornwall Food Action Ltd

Company Limited by Guarantee

Financial Statements

Year ended 31 October 2022

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Devon & Cornwall Food Action Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 October 2022

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 October 2022.

Reference and administrative details

Registered charity name Devon & Cornwall Food Action Ltd

Charity registration number 1155313

Company registration number 07419679

Principal office and registered office Unit 4 Porsham Close
Roborough
Plymouth
Devon
PL6 7DB

The trustees

J M Cooper
A Dunne
D R Monk (Resigned 3 February 2022)
S A Monk
J Scantlebury
G Smith
S W Watkins

Independent examiner Matt Keane ACCA
Plym House
3 Longbridge Road
Marsh Mills
Plymouth
Devon
PL6 8LT

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

Devon & Cornwall Food Action Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 October 2022

Structure, Governance and Management

Constitution

DCFA is a registered company limited by guarantee having no share capital. The liability is limited, in the event of the company being wound up, to a maximum of £1 per member. The company was formed on 26th October 2010, company registration 07419679. The company is governed by its Memorandum and Articles of Association. It is administered and led by a Board of Trustees.

Method of appointment of election of trustees

The management of the charity is the responsibility of the Trustees, who are elected and co-opted under the terms of the Memorandum and Articles of Association. Trustees are appointed to the Board of Trustees by an open recruitment process, inviting applications with appropriate skills, experience and/or qualifications. The successful applicants are invited to formal interview with the Trustees prior to their appointment at a Board Meeting. This is in accordance with the Safer Recruitment procedures, (this is applied to all voluntary as well as paid positions within the organisation).

Policies adopted for the induction and training of trustees

All newly appointed Trustees meet with the Trustees and are introduced to the Hub of operation. They meet with staff and volunteers where they are given a reading list of relevant documentation, policies, systems and procedures.

Organisational structure and decision making

The Board of Trustees are responsible for agreeing the strategic direction of the organisation, ratifying policy and ensuring compliance with internal governance and external regulations and legislation. The Board of Trustees convenes monthly and where required for extraordinary meetings. Day-to-day management of the organisation is delegated to the Chairman and thereafter to the Board of trustees. Alan Dunne retained his role as Chair and was assisted by appointed trustees Jan Cooper, James Steele, Shelly Monk, Graham Smith, Jonathan Scantlebury and Stuart Watkins.

Devon & Cornwall Food Action Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 October 2022

Policies and objectives

Our purpose

DCFA's key aim is to reduce the impact of food poverty by collecting supplies of surplus edible and in date food that would otherwise go to landfill or incineration. Food is collected from all the large food suppliers, some distributors and manufacturers. The food is collected and delivered through a wide range of charitable and community organisations throughout Plymouth and the surrounding areas. In turn those organisations then use the supplies to feed disadvantaged individuals either by providing meals or food parcels. The DCFA has also distributed the food themselves by providing food parcels to the residents of Plymouth and surrounding areas. In the financial year 2021 to 2022 we provided 1500 tons of surplus food to our beneficiaries which would have otherwise gone to landfill.

Our objectives

Actively Eradicate Food Poverty in Devon and Cornwall

How?

- Providing surplus 'fit for purpose' food & drink to organisations working with disadvantaged people
- Providing training and education on food safety, nutrition and food employability training
- Promoting the reduction of food waste

Cost effective solution to food relief

- Removing the barriers to surplus food

Our objective as always is to reduce food waste and eradicate food poverty by raising awareness of the impact and skills that mitigate them. During 2022 we saw the number of working people that we support increase greatly.

Going forward we continue to future proof our valuable service, we are still increasing our output substantially from our humble beginnings where we have widened our scope of assistance, from providing help to individuals with substance and alcohol abuse, to providing food parcels to families at local schools in the area and supply Devon & Cornwall Police with emergency food parcels.

Devon & Cornwall Food Action Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 October 2022

Achievements and performance

Estimated total annual surplus food handled 600 plus tonnes per annum

Food boxes – 275 tonnes per annum

Other community deliveries - 2255 tonnes per annum

Food waste sent to AD – 100 tonnes per annum

Number of food boxes 10,500

Food tonnes diverted to families 500 t

Number of meals 500,000

Food cost equivalent £2,200,000

Volunteer hours 55,000 +

Number of partner organisations 50+

75% of food collected is rescued and diverted back into the community. Damaged food, past use by, non-freezable - a 'Zero to landfill' solution

Review of activities

- In 2021/2022 we continue to build on the progress of the charity.
- Independent Surplus Food Redistribution Charity
- Part of Network of Food organisations in Plymouth (Devon and Cornwall)
- Established over 10 years ago
- We operate from a 7000sq ft Warehouse in Plymouth
- Fleet 12 vehicles including 6 Chiller Vans
- Collecting in Plymouth and surrounding towns
- Increased number of commercial walk in freezers and chillers
- Additional installation of pallet racking

We are a party funded organisation which currently receives no financial support from the food sector.

- Surplus food collections – 7 days and nights a week in Plymouth and surrounding towns
- Processing more than 1 tonne of food per day
- We collect from 18 major supermarkets and food outlets every evening, plus other food producers during the day
- We collect weekly, direct from RDCs and factories
- We are diverting surplus food back into the community 6 days a week via our food box scheme -delivered discreetly to the door. We are encouraging collection direct from the food hub to try to keep fuel costs down.
- Direct support to residents, other local food charities, hostels, police, housing association

Devon & Cornwall Food Action Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 October 2022

We have received some grant funding for the Charity and we have managed to keep a good cash flow but are always looking at ways to ensure the Charity continues to be able to provide the vital assistance that is greatly needed.

We are hoping to build on the success of 2020/2021 for DCFA which will enable us to support more families and organisations, across a wider area.

During 2021/2022 we continued to deliver more food to more locations as requested by individuals and families who are struggling financially in the cost of living crisis. We have expanded our fleet of vehicles to meet the growing requirements. The donation process from individuals goes towards covering the increased running costs.

As the demand for our service has grown, we have also had to invest more in the infrastructure of the hub to enable us to store food safely. We have purchased and installed more walk-in freezers and chillers plus additional storage racking to maximise the space available.

During 2021/2022 the Plymouth hub sorted and distributed over 1500t of food to the local area.

Supported by: South West Water
Ginsters
Thomas Westcott
Burts
Burcombe Haulage
Lidl
Bidfood
Hunts
Country Food Trust
Cornwall Bakery
Devon and Cornwall Police

Financial review

The charity generated a surplus of £21,652 in the financial period showing a continuing growth and increase in the overall charity reserves allowing them to continue providing services to their beneficiaries.

Total income increased from £139,521 to £183,216 and total expenditure has increased from £98,777 to £161,564.

Reserves policy

Reserves are required in order that the charity is protected against future events, known and unknown, and is able to maximise future opportunities and weather any future challenges that could possibly arise.

We have reserves to ensure that replacement vehicles can be sourced should the current pool vehicles become unserviceable. This is essential to maintain the operation of the charity.

We are holding reserves to ensure that the charity can continue if income stopped for three months.

Devon & Cornwall Food Action Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 October 2022

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, 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 applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

The trustees' annual report was approved on 28/07/23 and signed on behalf of the board of trustees by:



A Dunne

Trustee

Devon & Cornwall Food Action Ltd

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Devon & Cornwall Food Action Ltd

Year ended 31 October 2022

I report to the trustees on my examination of the financial statements of Devon & Cornwall Food Action Ltd ('the charity') for the year ended 31 October 2022.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the 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 charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.

 2817123

Matt Keane ACCA
Independent Examiner

Plym House
3 Longbridge Road
Marsh Mills
Plymouth
Devon
PL6 8LT

Devon & Cornwall Food Action Ltd

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 October 2022

		Unrestricted funds	2022 Restricted funds	Total funds	2021 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	119,643	–	119,643	98,973
Charitable activities	6	63,573	–	63,573	40,548
Total income		<u>183,216</u>	<u>–</u>	<u>183,216</u>	<u>139,521</u>
Expenditure					
Expenditure on charitable activities	7,8	161,564	–	161,564	98,777
Total expenditure		<u>161,564</u>	<u>–</u>	<u>161,564</u>	<u>98,777</u>
Net income and net movement in funds		<u>21,652</u>	<u>–</u>	<u>21,652</u>	<u>40,744</u>
Reconciliation of funds					
Total funds brought forward		107,859	3,424	111,283	70,539
Total funds carried forward		<u>129,511</u>	<u>3,424</u>	<u>132,935</u>	<u>111,283</u>

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

The notes on pages 8 to 14 form part of these financial statements.

Devon & Cornwall Food Action Ltd

Company Limited by Guarantee

Statement of Financial Position

31 October 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	14	72,269	26,753
Current assets			
Debtors	15	6,665	5,561
Cash at bank and in hand		80,138	102,016
		<u>86,803</u>	<u>107,577</u>
Creditors: amounts falling due within one year	16	<u>26,137</u>	<u>23,047</u>
Net current assets		<u>60,666</u>	<u>84,530</u>
Total assets less current liabilities		<u>132,935</u>	<u>111,283</u>
Net assets		<u>132,935</u>	<u>111,283</u>
Funds of the charity			
Restricted funds		3,424	3,424
Unrestricted funds		129,511	107,859
Total charity funds	17	<u>132,935</u>	<u>111,283</u>

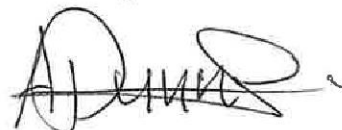
For the year ending 31 October 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The member has not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 28/10/23, and are signed on behalf of the board by:



A Dunne
Trustee

The notes on pages 8 to 14 form part of these financial statements.

Devon & Cornwall Food Action Ltd

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 October 2022

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Unit 4 Porsham Close, Roborough, Plymouth, Devon, PL6 7DB.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis. The functional currency of the charity is Sterling.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Devon & Cornwall Food Action Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 October 2022

3. Accounting policies *(continued)*

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Devon & Cornwall Food Action Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 October 2022

3. Accounting policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	15% straight line
Plant and machinery	-	15% straight line
Motor vehicles	-	15% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs.

The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

4. Limited by guarantee

Devon & Cornwall Food Action Ltd is a company limited by guarantee and accordingly does not have share capital.

Every member of the company undertakes to contribute such amount as may be required, not exceeding £1, to the assets of the charitable company in the event of it being wound up whilst a member, or within one year after ceasing to be a member.

Devon & Cornwall Food Action Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 October 2022

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Donations				
Donations	88,700	88,700	76,123	76,123
Grants				
Grants	30,943	30,943	22,850	22,850
	<u>119,643</u>	<u>119,643</u>	<u>98,973</u>	<u>98,973</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Income from Food Boxes	<u>63,573</u>	<u>63,573</u>	<u>40,548</u>	<u>40,548</u>

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Charitable activities	158,474	158,474	95,339	95,339
Support costs	3,090	3,090	3,438	3,438
	<u>161,564</u>	<u>161,564</u>	<u>98,777</u>	<u>98,777</u>

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2022 £	Total fund 2021 £
Charitable activities	158,474	–	158,474	95,339
Governance costs	–	3,090	3,090	3,438
	<u>158,474</u>	<u>3,090</u>	<u>161,564</u>	<u>98,777</u>

9. Analysis of support costs

	Analysis of support costs activity 1 £	Total 2022 £	Total 2021 £
Governance costs	<u>3,091</u>	<u>3,091</u>	<u>3,438</u>

Devon & Cornwall Food Action Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 October 2022

10. Net income

Net income is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation of tangible fixed assets	<u>15,042</u>	<u>5,934</u>

11. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	1,000	950
Other financial services	<u>1,600</u>	<u>1,500</u>
	<u>2,600</u>	<u>2,450</u>

12. Staff costs

The average head count of employees during the year was Nil (2021: 1). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	No.	No.
Number of staff -	<u>—</u>	<u>1</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

13. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

One or more trustees has claimed expenses or had their expenses met by the charity.
The total amount of expenses paid in the year to 31 October 2022 was £1,902.

Devon & Cornwall Food Action Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 October 2022

14. Tangible fixed assets

	Freehold property £	Plant and machinery £	Motor vehicles £	Total £
Cost				
At 1 November 2021	2,721	17,458	31,393	51,572
Additions	–	36,933	23,625	60,558
At 31 October 2022	<u>2,721</u>	<u>54,391</u>	<u>55,018</u>	<u>112,130</u>
Depreciation				
At 1 November 2021	384	4,968	19,467	24,819
Charge for the year	408	7,934	6,700	15,042
At 31 October 2022	<u>792</u>	<u>12,902</u>	<u>26,167</u>	<u>39,861</u>
Carrying amount				
At 31 October 2022	<u>1,929</u>	<u>41,489</u>	<u>28,851</u>	<u>72,269</u>
At 31 October 2021	<u>2,337</u>	<u>12,490</u>	<u>11,926</u>	<u>26,753</u>

15. Debtors

	2022 £	2021 £
Prepayments and accrued income	<u>6,665</u>	<u>5,561</u>

16. Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	<u>26,137</u>	<u>23,047</u>

17. Analysis of charitable funds

Unrestricted funds

	At 1 November 2 021 £	Income £	Expenditure £	At 31 October 2 022 £
General funds	<u>107,859</u>	<u>183,216</u>	<u>(161,564)</u>	<u>129,511</u>

	At 1 November 2 020 £	Income £	Expenditure £	At 31 October 2 021 £
General funds	<u>67,115</u>	<u>139,521</u>	<u>(98,777)</u>	<u>107,859</u>

Devon & Cornwall Food Action Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 October 2022

17. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 November 2 021	Income £	Expenditure £	At 31 October 2 022
WRAP	<u>3,424</u>	<u>—</u>	<u>—</u>	<u>3,424</u>

	At 1 November 2 020	Income £	Expenditure £	At 31 October 2 021
WRAP	<u>3,424</u>	<u>—</u>	<u>—</u>	<u>3,424</u>

18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	72,269	—	72,269
Current assets	83,379	3,424	86,803
Creditors less than 1 year	<u>(26,137)</u>	<u>—</u>	<u>(26,137)</u>
Net assets	<u>129,511</u>	<u>3,424</u>	<u>132,935</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	26,753	—	26,753
Current assets	104,153	3,424	107,577
Creditors less than 1 year	<u>(23,047)</u>	<u>—</u>	<u>(23,047)</u>
Net assets	<u>107,859</u>	<u>3,424</u>	<u>111,283</u>

Devon & Cornwall Food Action Ltd

Company Limited by Guarantee

Management Information

Year ended 31 October 2022

The following pages do not form part of the financial statements.

Devon & Cornwall Food Action Ltd
Company Limited by Guarantee
Detailed Statement of Financial Activities
Year ended 31 October 2022

	2022	2021
	£	£
Income and endowments		
Donations and legacies		
Donations	88,700	76,123
Grants	30,943	22,850
	<u>119,643</u>	<u>98,973</u>
Charitable activities		
Income from Food Boxes	63,573	40,548
	<u>63,573</u>	<u>40,548</u>
Total income	<u>183,216</u>	<u>139,521</u>
Net income	<u>21,652</u>	<u>40,744</u>
Expenditure on charitable activities		
Charitable activities		
<i>Activities undertaken directly</i>		
Purchases	8,867	8,619
Wages/salaries	–	4,372
Rent	12,000	–
Rates & water	2,815	4,197
Light & heat	16,107	15,226
Repairs & maintenance	19,767	7,785
Insurance	10,888	7,056
Motor vehicle expenses	44,190	22,060
Waste disposal	106	624
Legal and professional fees	2,193	327
Telephone	801	653
Printing, postage and stationery	405	43
Depreciation	15,042	5,934
Staff training	106	–
Volunteer expenses	8,718	9,207
Marketing and promotion	4,224	1,241
Sundry	1,563	–
Subscriptions	1,013	1,385
Computer costs	500	392
Travel and subsistence	482	218
Delivery costs	7,114	6,000
Bank charges	861	–
Hire of equipment	712	–
	<u>158,474</u>	<u>95,339</u>
Governance costs		
Accountancy fees	3,090	3,438
	<u>3,090</u>	<u>3,438</u>
Expenditure on charitable activities	<u>161,564</u>	<u>98,777</u>

DEVON AND CORNWALL FOOD ACTION

England & Wales - Charity number 1155313

Accounts

COMPANY REGISTRATION NUMBER: 07419679
CHARITY REGISTRATION NUMBER: 1155313

Devon & Cornwall Food Action Ltd
Company Limited by Guarantee
Unaudited Financial Statements
31 October 2021

WESTCOTTS (SW) LLP
Chartered accountants
Plym House, 3 Longbridge Road
Marsh Mills
Plymouth
Devon
PL6 8LT

Devon & Cornwall Food Action Ltd

Company Limited by Guarantee

Financial Statements

Year ended 31 October 2021

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Devon & Cornwall Food Action Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 October 2021

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 October 2021.

Reference and administrative details

Registered charity name Devon & Cornwall Food Action Ltd

Charity registration number 1155313

Company registration number 07419679

Principal office and registered office Unit 4 Porsham Close
Roborough
Plymouth
Devon
PL6 7DB

The trustees

J M Cooper
A Dunne
D R Monk (Appointed 16 November 2020)
S A Monk (Appointed 16 November 2020)
J Scantlebury (Appointed 10 February 2021)
G Smith
J E Steele
S W Watkins
C Singh (Resigned 2 December 2020)

Independent examiner Adam Croney ACA
Westcott (SW) LLP
Plym House, 3 Longbridge Road
Marsh Mills
Plymouth
Devon
PL6 8LT

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

Devon & Cornwall Food Action Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 October 2021

Structure, Governance and Management

Constitution

DCFA is a registered company limited by guarantee having no share capital. The liability is limited, in the event of the company being wound up, to a maximum of £1 per member. The company was formed on 26th October 2010, company registration 07419679. The company is governed by its Memorandum and Articles of Association. It is administered and led by a Board of Trustees.

Method of appointment of election of trustees

The management of the charity is the responsibility of the Trustees, who are elected and co-opted under the terms of the Memorandum and Articles of Association.

Trustees are appointed to the Board of Trustees by an open recruitment process, inviting applications with appropriate skills, experience and/or qualifications. The successful applicants are invited to formal interview with the Trustees prior to their appointment at a Board Meeting.

This is in accordance with the Safer Recruitment procedures, (this is applied to all voluntary as well as paid positions within the organisation).

Policies adopted for the induction and training of trustees

All newly appointed Trustees meet with the Trustees and are introduced to the Hub of operation. They meet with staff and volunteers where they are given a reading list of relevant documentation, policies, systems and procedures.

Organisational structure and decision making

The Board of Trustees are responsible for agreeing the strategic direction of the organisation, ratifying policy and ensuring compliance with internal governance and external regulations and legislation.

The Board of Trustees convenes monthly and where required for extraordinary meetings.

Day-to-day management of the organisation is delegated to the Chairman and thereafter to the Board of trustees.

Alan Dunne retained his role as Chair and was assisted by appointed trustees Jan Cooper, Graham Smith, Shelly Monk, Jonathan Scantlebury and Stuart Watkins.

Paula Howarth and Emily Almond joined the Board of trustees in 2021.

Chaz Singh left the board of trustees in 2021.

Devon & Cornwall Food Action Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 October 2021

Policies and objectives

Our purpose

DCFA's key aim is to reduce the impact of food poverty by collecting supplies of surplus edible and in date food that would otherwise go to landfill or incineration. Food is collected from all the large food suppliers, some distributors and manufacturers. The food is collected and re-distributed through a wide range of charitable and community organisations throughout Plymouth and the surrounding areas. In turn those organisations then use the supplies to feed disadvantaged individuals either by providing meals or food parcels. The DCFA has also distributed the food themselves by providing food parcels to the residents of Plymouth and surrounding areas. In the financial year 2019 to 2020 we provided 500 tons of surplus food to our beneficiaries which would have otherwise gone to landfill.

Our objectives

- Actively Eradicate Food Poverty in Devon and Cornwall
- How?
 - Providing surplus 'fit for purpose' food & drink to organisations working with disadvantaged people
 - Providing training and education on food safety, nutrition and food employability training
 - Promoting the reduction of food waste
- Cost effective solution to food relief
 - Our COVID19 food relief project – Direct action
 - Removing the barriers to surplus food

Our objective as always is to reduce food waste and eradicate food poverty by raising awareness of the impact and skills that mitigate them. During 2021 we saw the number of working people that we support increase. Going always forward we are continuing to future proofing our valuable service, we are still increasing our output substantially from our humble beginnings where we have widened our scope of assistance from providing help to individuals with substance and alcohol abuse, to providing food parcels to families at local schools in the area and supply Devon & Cornwall Police with emergency food parcels.

Devon & Cornwall Food Action Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 October 2021

Achievements and performance

Estimated total annual surplus food handled **600 plus tonnes per Annum**

Food boxes – 275 tonnes per annum
Other community deliveries - 225 tonnes per annum
Food waste sent to AD – 100 tonnes per annum



75% of food collected is rescued and diverted back into the community. Damaged food, past use by, non-freezable - a 'Zero to landfill' solution

Review of activities

- In 2020/2021 we continue to build on the progress of the charity.
- Independent Surplus Food Redistribution Charity
- Part of Network of Food organisations in Plymouth (Devon and Cornwall)
- Established over 10 years ago
- We operate from a 7000sqft Warehouse in Plymouth
- Fleet 9 vehicles including 5 Chiller Vans
- Collecting in Plymouth and surrounding towns
- Increase in the number of Commercial walk in freezers and chillers
- Additional Installation of pallet racking

Devon & Cornwall Food Action Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 October 2021

We are a partly funded organisation which currently receives no financial support from the food sector.

- Surplus food collections – 7 days and nights a week in Plymouth and surrounding towns
- Processing more than 1 tonne of food per day.
- We collect from 18 major super markets and food outlets every evening, plus other food producers during the day
- We collect weekly, direct from RDC's & factories
- We are diverting surplus food back into the community 6 days a week via our food box scheme – Delivered discreetly to the door.
- Direct support to residents, other local food charities, tower blocks, hostels, police, housing association, keyworkers and more.

We have also continued to provide food parcels to individuals and families who have been affected by the COVID-19 crisis who normally don't require assistance but have found themselves needing help. This has been down to people self-isolating and/or not being able to go shopping or have anyone to do shopping for them.

Even though we have seen mixed success in our applications for grant funding for the Charity, we have managed to keep afloat and are always looking at ways to ensure the Charity continues to be able to provide the vital assistance that is greatly needed.

So moving forward we are hoping to build on the success of 2022 for the DCFA which will be hopefully mean we can support more families and organisations, across a wider area.

During 2020 we changed part of the charity model so that we could deliver more food to more locations as required by individuals and families caught up in the pandemic. This meant we had to increase and adapt our vehicle fleet to meet the requirements, so a donation process was introduced to cover the increased running costs.

As the demand increased we have also had to invest into more assets at the hub to enable us to effectively deal with the increase in food movements. More walk in freezers, a walk in fridges and as well as additional racking has had to be purchased to optimise the food and space available.

During 2021 the Plymouth Hub sorted and distributed over 600t of food to the local area.



Devon & Cornwall Food Action Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 October 2021

Plans for future

- A long term financially sustainable food surplus hub in Plymouth
- Independent – not tied to a single national food network = greater opportunities
- Foster Partnerships through Food Aid Plymouth
- Local centralised hub to support other Plymouth food groups – collaboration
- Collaboration with Burcombe haulage to source food from further afield.
- Optimised collection services - additional retail collections each night
- Tech solutions to solve stock, supply, demand and distribution issues
- 'Top up food' to provide balanced healthy meals
- Further outreach work and increase food surplus users – remove barriers
- Develop training and education programme for volunteers
- Strive for further waste reduction

During 2022 we will continue to endeavour to expand our next work of partners to ensure we meet the current local demand. We also plan to expand our current service into other areas of Devon and Cornwall that have been highlighted as in critical need.

Key Challenges and Barriers

- Perceptions – Food waste and food poverty as separate issues
- Huge potential to address social and enviro issues together.
- Organisational and structural barriers between likeminded groups
- Multiple food retailers involved in different surplus food initiatives
- 'Trickle down' of funding from Large Food Charities comes with conditions and can limit food diversion opportunities
- A national centralised coordinated solution creates local conflicts
- Huge miss match between supply and demand
- Limited windows for collection
- Short date – already end of life or damaged
- Funding – operational costs and skeletal frame
- Volunteer resource

Financial review

The charity generated a surplus £40,744 in the financial period showing a continuing growth and increase in the overall charity reserves allowing them to continue providing services to their beneficiaries.

Total income increased from £111,187 to £139,521 and total expenditure has increased from £66,904 to £98,777.

Devon & Cornwall Food Action Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 October 2021

Reserves policy

Reserves are required in order that the charity is protected against future events, known and unknown and is able to maximise future opportunities and weather any future challenges that could possibly arise.

We have reserves to ensure that replacement vehicles can be sourced should the current pool vehicles become unserviceable. These are essential to maintain the operation of the charity.

We are holding reserves to ensure that the charity can continue if income stopped for three months.

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

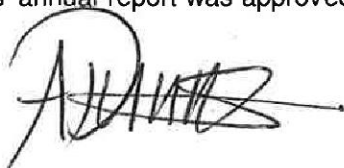
In preparing these financial statements, the trustees are required to:

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

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

The trustees' annual report was approved on 26th October 2021 and signed on behalf of the board of trustees by:

A Dunne
Trustee



Devon & Cornwall Food Action Ltd

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Devon & Cornwall Food Action Ltd

Year ended 31 October 2021

I report to the trustees on my examination of the financial statements of Devon & Cornwall Food Action Ltd ('the charity') for the year ended 31 October 2021.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the 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 charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.



Adam Croney ACA
Independent Examiner

Westcotts (SW) LLP
Plym House, 3 Longbridge Road
Marsh Mills
Plymouth
Devon
PL6 8LT
26 October 2022

Devon & Cornwall Food Action Ltd

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 October 2021

		Unrestricted funds £	2021 Restricted funds £	Total funds £	2020 Total funds £
Income and endowments	Note				
Donations and legacies	5	98,973	–	98,973	107,705
Charitable activities	6	40,548	–	40,548	3,482
Total income		<u>139,521</u>	<u>–</u>	<u>139,521</u>	<u>111,187</u>
Expenditure					
Expenditure on charitable activities	7,8	95,353	3,424	98,777	66,097
Other expenditure	10	–	–	–	807
Total expenditure		<u>95,353</u>	<u>–</u>	<u>98,777</u>	<u>66,904</u>
Net income and net movement in funds		<u>44,168</u>	<u>(3,424)</u>	<u>40,744</u>	<u>44,283</u>
Reconciliation of funds					
Total funds brought forward		67,115	3,424	70,539	26,256
Total funds carried forward		<u>111,283</u>	<u>–</u>	<u>111,283</u>	<u>70,539</u>

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

The notes on pages 8 to 15 form part of these financial statements.

Devon & Cornwall Food Action Ltd

Company Limited by Guarantee

Statement of Financial Position

31 October 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	15	26,753	14,072
Current assets			
Debtors	16	5,561	2,787
Cash at bank and in hand		102,016	76,130
		<u>107,577</u>	<u>78,917</u>
Creditors: amounts falling due within one year	17	23,047	22,450
Net current assets		<u>84,530</u>	<u>56,467</u>
Total assets less current liabilities		<u>111,283</u>	<u>70,539</u>
Net assets		<u>111,283</u>	<u>70,539</u>
Funds of the charity			
Restricted funds		–	3,424
Unrestricted funds		111,283	67,115
Total charity funds	18	<u>111,283</u>	<u>70,539</u>

For the year ending 31 October 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The member has not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

The statement of financial position
continues on the following page.

The notes on pages 8 to 15 form part of these financial statements.

Devon & Cornwall Food Action Ltd

Company Limited by Guarantee

Statement of Financial Position *(continued)*

31 October 2021

These financial statements were approved by the board of trustees and authorised for issue on ~~26 Oct 22~~ and are signed on behalf of the board by:



A Dunne
Trustee

The notes on pages 8 to 15 form part of these financial statements.

Devon & Cornwall Food Action Ltd

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 October 2021

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Unit 4 Porsham Close, Roborough, Plymouth, Devon, PL6 7DB.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The functional currency of the charity is sterling.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Devon & Cornwall Food Action Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 October 2021

3. Accounting policies *(continued)*

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Devon & Cornwall Food Action Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 October 2021

3. Accounting policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	15% straight line
Plant and machinery	-	15% straight line
Motor vehicles	-	15% straight line

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

4. Limited by guarantee

Devon & Cornwall Food Action Ltd is a company limited by guarantee and accordingly does not have share capital.

Every member of the company undertakes to contribute such amount as may be required, not exceeding £1, to the assets of the charitable company in the event of it being wound up whilst a member, or within one year after ceasing to be a member.

Devon & Cornwall Food Action Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 October 2021

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Plymouth Community Homes	10,000	–	10,000
South West Water	11,250	–	11,250
Bennelong	10,000	–	10,000
Other	45,053	–	45,053
	<u>76,303</u>	<u>–</u>	<u>76,303</u>
Grants			
Devon Community Foundation	12,850	–	12,850
Plymouth City Council	10,000	–	10,000
	<u>98,973</u>	<u>–</u>	<u>98,973</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Plymouth Community Homes	10,000	–	10,000
Other	70,860	–	70,860
Grants			
National Lottery	9,850	–	9,850
WRAP	–	14,995	14,995
Serco	2,000	–	2,000
	<u>92,710</u>	<u>14,995</u>	<u>107,705</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Income from Schools	–	–	200	200
Income from Food Boxes	40,548	40,548	3,282	3,282
	<u>40,548</u>	<u>40,548</u>	<u>3,482</u>	<u>3,482</u>

Devon & Cornwall Food Action Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 October 2021

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Charitable activities	91,915	3,424	95,339
Support costs	<u>3,438</u>	<u>—</u>	<u>3,438</u>
	<u>95,353</u>	<u>3,424</u>	<u>98,777</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Charitable activities	50,090	13,146	63,236
Support costs	<u>2,861</u>	<u>—</u>	<u>2,861</u>
	<u>52,951</u>	<u>13,146</u>	<u>66,097</u>

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2021 £	Total fund 2020 £
Charitable activities	95,339	—	95,339	63,236
Governance costs	<u>—</u>	<u>3,438</u>	<u>3,438</u>	<u>2,861</u>
	<u>95,339</u>	<u>3,438</u>	<u>98,777</u>	<u>66,097</u>

9. Analysis of support costs

	Analysis of support costs £	Total 2021 £	Total 2020 £
Governance costs	<u>3,438</u>	<u>3,438</u>	<u>2,861</u>

10. Other expenditure

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Loss on disposal of tangible fixed assets held for charity's own use	<u>—</u>	<u>—</u>	<u>807</u>	<u>807</u>

Devon & Cornwall Food Action Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 October 2021

11. Net income

Net income is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of tangible fixed assets	5,934	3,166
Loss on disposal of tangible fixed assets	—	807
	<u> </u>	<u> </u>

12. Independent examination fees

	2021	2020
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	950	950
Other financial services	1,500	1,500
	<u>2,450</u>	<u>2,450</u>

13. Staff costs

The total costs and employee benefits for the reporting period are analysed as follows:

	2021	2020
	£	£
Wages and salaries	<u>4,372</u>	<u>2,725</u>

The average head count of employees during the year was 1 (2020: 1). The average number of full-time equivalent employees during the year is analysed as follows:

	2021	2020
	No.	No.
Number of staff	<u>1</u>	<u>1</u>

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

One or more trustees has claimed expenses or had their expenses met by the charity. The total amount of expenses paid in the year to 31 October 2021 was £1,902 (2020: £nil).

Devon & Cornwall Food Action Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 October 2021

15. Tangible fixed assets

	Freehold property £	Plant and machinery £	Motor vehicles £	Total £
Cost				
At 1 November 2020	–	8,564	24,393	32,957
Additions	2,721	8,894	7,000	18,615
At 31 October 2021	<u>2,721</u>	<u>17,458</u>	<u>31,393</u>	<u>51,572</u>
Depreciation				
At 1 November 2020	–	2,574	16,311	18,885
Charge for the year	384	2,394	3,156	5,934
At 31 October 2021	<u>384</u>	<u>4,968</u>	<u>19,467</u>	<u>24,819</u>
Carrying amount				
At 31 October 2021	<u>2,337</u>	<u>12,490</u>	<u>11,926</u>	<u>26,753</u>
At 31 October 2020	–	5,990	8,082	14,072

16. Debtors

	2021 £	2020 £
Prepayments and accrued income	<u>5,561</u>	<u>2,787</u>

17. Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	<u>23,047</u>	<u>22,450</u>

18. Analysis of charitable funds

Unrestricted funds

	At 1 Nov 2020 £	Income £	Expenditure £	At 31 Oct 2021 £
General funds	<u>67,115</u>	<u>139,521</u>	<u>(95,353)</u>	<u>111,283</u>

	At 1 Nov 2019 £	Income £	Expenditure £	At 31 Oct 2020 £
General funds	<u>22,504</u>	<u>96,192</u>	<u>(51,581)</u>	<u>67,115</u>

Devon & Cornwall Food Action Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 October 2021

18. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 Nov 2020	Income	Expenditure	At 31 Oct 2021
	£	£	£	£
WRAP	<u>3,424</u>	<u>–</u>	<u>(3,424)</u>	<u>–</u>

	At 1 Nov 2019	Income	Expenditure	At 31 Oct 2020
	£	£	£	£
People's Millions	347	–	(347)	–
Screwfix Grant	1,000	–	(1,000)	–
Cornwall Neighbours for Change	250	–	(250)	–
Plymouth HUB Friends	537	–	(537)	–
Plymouth Drake Training	43	–	(43)	–
Freezer Fund	1,575	–	(1,575)	–
WRAP	–	14,995	(11,571)	3,424
	<u>3,752</u>	<u>14,995</u>	<u>(15,323)</u>	<u>3,424</u>

19. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Tangible fixed assets	26,753	–	26,753
Current assets	107,577	–	107,577
Creditors less than 1 year	(23,047)	–	(23,047)
Net assets	<u>111,283</u>	<u>–</u>	<u>111,283</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Tangible fixed assets	14,072	–	14,072
Current assets	75,493	3,424	78,917
Creditors less than 1 year	(22,450)	–	(22,450)
Net assets	<u>67,115</u>	<u>3,424</u>	<u>70,539</u>

20. Related party transactions

There were no related party transactions in the year (2020: Nil).