

**Trustees' Report and  
Financial Statements  
for the Year Ended 31 December 2020  
for  
LEON FOUNDATION  
(A COMPANY LIMITED BY GUARANTEE)**

Haines Watts  
Chartered Accountants  
New Derwent House  
69-73 Theobalds Road  
London  
WC1X 8TA

**LEON FOUNDATION**

**Contents of the Financial Statements  
for the year ended 31 December 2020**

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	<b>Page</b>
<b>Trustees' Report</b>	1 to 3
<b>Independent Examiner's Report</b>	4
<b>Statement of Financial Activities</b>	5
<b>Balance Sheet</b>	6
<b>Notes to the Financial Statements</b>	7 to 10
<b>Detailed Statement of Financial Activities</b>	11

**LEON FOUNDATION**  
**Trustees' Report**  
**for the year ended 31 December 2020**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**Objectives and activities**  
**Policies and objectives**

The charity's objectives are "the promotion and preservation of the health of children and the general public for the public benefit particularly in terms of nutrition and healthy food".

This includes, but is not limited to:

- Improving access to and provision of healthy and nutritious food.
- Providing advice, guidance and support to service providers and government.
- Teaching cookery and nutritional skills, including for special or restricted diets.
- Raising awareness, education and research on nutrition and healthy eating in order to improve the health and quality of life of the general public.

In 2020, the charity extended its work to raise money to Feed NHS workers during the pandemic.

As NHS staff began working longer hours, and restaurants and cafes surrounding hospitals shut, it became difficult for frontline staff to feed themselves. The scale of the problem became evident when LEON started to receive messages from doctors, nurses and their families saying that they were, as well as not sleeping, finding it difficult to eat well.

It became apparent that, partly because of the long continuous hours that they were working, and partly because they need to keep their protective gear on, NHS teams in critical care wards needed hot food delivered to them in single portions, like those we typically make at LEON.

Actors Damian Lewis and Helen McCrory approached LEON to ask for help with providing nourishing meals for NHS workers. Matt Lucas soon joined the mission and, together with LEON co-founder John Vincent, a new non-profit campaign was sparked to raise money to feed the NHS.

The objective was simple: to raise money to make it easier, or even just possible, for doctors and nurses on the frontline to eat good food. For their own wellbeing, and for the good of those that they were treating.

In the year the charity received donations totalling £287,079 which was used to provide nourishing meals for NHS workers.

The Foundation would like to thank all those involved in providing the meals. Whilst LEON was one of the companies that provided food, other must be mentioned. There were individual chefs across the country, food wholesalers and manufacturers, and groups of larger catering companies that came together under the leadership of people like Nigel Harris from Absolute Food, and Alastair Storey from Baxter Storey. A group of restaurant brands, including Wasabi and Dishoom, also worked together to coordinate the provision of food in London, led by Brandon Stephens from Tortilla. In addition, Deliveroo agreed to provide free delivery where the food was provided by LEON or other high street brands to the hospitals. This has been funded by separate donors.

Overall, FeedNHS raised more than £1million, enabling us to provide 40,000 meals a day across 88 hospitals to NHS trusts nationwide. LEON Foundation provided support to FeedNHS to help fulfil this amazing achievement.

At the LEON Foundation, our goal is to make it easier for everyone to eat good food. We believe that we can improve someone's quality of life (their health, happiness, and success), by improving what they eat. We continued to hold this belief through the pandemic, and whilst our traditional restaurants remained closed to the public at the time, we are proud to have taken measures to keep our NHS well-fed.

**Achievement and performance**  
**Review of activities**

During the year the Foundation raised £287,079, which has been used to supply nutritious meals to NHS workers during the pandemic as part of the FeedNHS charity project. Meals were provided from April 2020 to April 2021.

# LEON FOUNDATION

## Trustees' Report for the year ended 31 December 2020

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### Financial review

#### Reserves policy

During the year, the charity received donation income of £287,079 (2019 : NIL). The charity's net surplus at 31 December 2020 is £105,719 (2019: £7,158).

The trustees are satisfied that the charity continues to have sufficient liquid funds to continue the programme of activities described in this report.

### Structure, governance and management

#### Governing document

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

#### Charity constitution

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 29 November 2012

#### Recruitment and appointment of new trustees

All the trustees have been appointed by Leon Restaurants Limited, the charity's founding sponsor. None of the trustees has any beneficial interest in the company.

#### Organisational structure

The trustees, who are also the directors for the purpose of company law, and who served during the Period were:

H R M Dimpleby (resigned 5/4/2020)

J A Vincent

A W Perring (appointed 5/4/2020)

The charity has a board of trustees who meet quarterly and are responsible for the strategic direction and policy of the charity. At present the board has two members from professional backgrounds relevant to the work of the charity.

#### Members' Liability

The Members of the company guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up

#### Related parties

The current trustees are also directors or former directors of Leon Restaurants Limited, the founding sponsor of the charity. Related party transactions with Leon Restaurants Limited are disclosed in note 9 to the financial statements.

#### Risk management

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

### Reference and administrative details

#### Registered Company number

08312816 (England and Wales)

#### Registered Charity number

1157114

#### Registered office

27 Copperfield Street  
London  
SE1 0EN

#### Trustees

H R M Dimpleby Director (resigned 5/4/2020)

J A Vincent Director

A W Perring (appointed 5/4/2020)

**LEON FOUNDATION**

**Trustees' Report  
for the year ended 31 December 2020**

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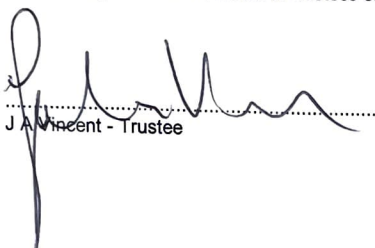
**Reference and administrative details**

**Independent Examiner**

Nicola Pearson  
ICAEW  
Haines Watts  
Chartered Accountants  
New Derwent House  
69-73 Theobalds Road  
London  
WC1X 8TA

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

Approved by order of the board of trustees on 08/12/2021 and signed on its behalf by:

  
.....  
J A Vincent - Trustee

**Independent Examiner's Report to the Trustees of  
Leon Foundation**

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**Independent examiner's report to the trustees of Leon Foundation ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2020.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW which is one of the listed bodies.

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

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

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



Nicola Pearson  
ICAEW  
Haines Watts  
Chartered Accountants  
New Derwent House  
69-73 Theobalds Road  
London  
WC1X 8TA

Date: 13 December 2021 .....

LEON FOUNDATION

Statement of Financial Activities  
for the year ended 31 December 2020

		Unrestricted fund £	Restricted fund £	2020 Total funds £	2019 Total funds £
	Notes				
<b>Income and endowments from</b>					
Donations and legacies	2	287,079	-	287,079	-
<b>Expenditure on</b>					
<b>Charitable activities</b>	3				
Donations		186,931	-	186,931	300
Accountancy Fees		1,433	-	1,433	1,800
Other		154	-	154	-
<b>Total</b>		188,518	-	188,518	2,100
<b>NET INCOME/(EXPENDITURE)</b>		98,561	-	98,561	(2,100)
<b>Reconciliation of funds</b>					
<b>Total funds brought forward</b>		7,158	-	7,158	9,258
<b>Total funds carried forward</b>		105,719	-	105,719	7,158

The notes form part of these financial statements

# LEON FOUNDATION

## Balance Sheet 31 December 2020

	Notes	Unrestricted fund £	Restricted fund £	2020 Total funds £	2019 Total funds £
<b>Current assets</b>					
Cash at bank		109,169	-	109,169	12,788
<b>Creditors</b>					
Amounts falling due within one year	7	(3,450)	-	(3,450)	(5,630)
<b>Net current assets</b>		<u>105,719</u>	<u>-</u>	<u>105,719</u>	<u>7,158</u>
<b>Total assets less current liabilities</b>		<u>105,719</u>	<u>-</u>	<u>105,719</u>	<u>7,158</u>
<b>NET ASSETS</b>		<u>105,719</u>	<u>-</u>	<u>105,719</u>	<u>7,158</u>
<b>Funds</b>	8				
Unrestricted funds				105,719	7,158
<b>Total funds</b>				<u>105,719</u>	<u>7,158</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2020.

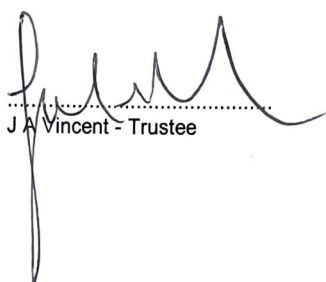
The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

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

The financial statements were approved by the Board of Trustees and authorised for issue on 08/12/2021 and were signed on its behalf by:

  
J A Vincent - Trustee

The notes form part of these financial statements



**Notes to the Financial Statements  
for the year ended 31 December 2020**

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**1. Accounting policies**

**Basis of preparing the financial statements**

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

**Income**

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

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

**Expenditure**

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

Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

All resources expended are inclusive of irrecoverable VAT.

**Going concern**

The nature of the charity's funding is such that the charity depends on annually renewable grant income to fund its activities. The trustees are confident that the charity's expenditure can be managed with the available reserves, and on this basis are satisfied that the charity is a going concern.

**Cash at bank and in hand**

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**Taxation**

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

**Fund accounting**

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

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

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

**LEON FOUNDATION**

**Notes to the Financial Statements - continued  
for the year ended 31 December 2020**

**2. Donations and legacies**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Donations	287,079	-

**3. Charitable activities costs**

	<b>Direct Costs (see note 4)</b>	<b>Support costs</b>	<b>Totals</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Donations	186,931	-	186,931
Accountancy Fees	-	1,433	1,433
	<u>186,931</u>	<u>1,433</u>	<u>188,364</u>

**4. Direct costs of charitable activities**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Direct costs	186,931	300

**5. Net income/(expenditure)**

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

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Auditors' remuneration for non audit work	1,433	1,800

**6. Trustees' remuneration and benefits**

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

**7. Creditors: amounts falling due within one year**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Amounts owed to group undertakings	-	2,150
Accrued expenses	3,450	3,480
	<u>3,450</u>	<u>5,630</u>

LEON FOUNDATION

Notes to the Financial Statements - continued  
for the year ended 31 December 2020

8. Movement in funds

	At 1/1/20 £	Net movement in funds £	At 31/12/20 £
<b>Unrestricted funds</b>			
General fund	7,158	98,561	105,719
<b>TOTAL FUNDS</b>	<u>7,158</u>	<u>98,561</u>	<u>105,719</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	287,079	(188,518)	98,561
<b>TOTAL FUNDS</b>	<u>287,079</u>	<u>(188,518)</u>	<u>98,561</u>

Comparatives for movement in funds

	At 1/1/19 £	Net movement in funds £	At 31/12/19 £
<b>Unrestricted funds</b>			
General fund	9,258	(2,100)	7,158
<b>TOTAL FUNDS</b>	<u>9,258</u>	<u>(2,100)</u>	<u>7,158</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	-	(2,100)	(2,100)
<b>TOTAL FUNDS</b>	<u>-</u>	<u>(2,100)</u>	<u>(2,100)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/19 £	Net movement in funds £	At 31/12/20 £
<b>Unrestricted funds</b>			
General fund	9,258	96,461	105,719
<b>TOTAL FUNDS</b>	<u>9,258</u>	<u>96,461</u>	<u>105,719</u>

# LEON FOUNDATION

## Notes to the Financial Statements - continued for the year ended 31 December 2020

### 8. Movement in funds - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	287,079	(190,618)	96,461
<b>TOTAL FUNDS</b>	<u>287,079</u>	<u>(190,618)</u>	<u>96,461</u>

### 9. Related party disclosures

At the period end, £NIL (2019: £2,150) was owed to the company in which the trustees are directors.

### 10. Ultimate controlling party

The trustees make up the membership of the charitable company. There is no overall controlling party.

LEON FOUNDATION

Detailed Statement of Financial Activities  
for the year ended 31 December 2020

	2020 £	2019 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	287,079	-
<b>Total incoming resources</b>	287,079	-
<b>Expenditure</b>		
<b>Charitable activities</b>		
Direct costs	186,931	300
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	154	-
<b>Governance costs</b>		
Auditors' remuneration for non audit work	1,433	1,800
Total resources expended	188,518	2,100
<b>Net income/(expenditure)</b>	98,561	(2,100)