

Registered Charity No: 1158829



Full Circle Food Project

Ashington

Report of the Trustees
And Unaudited Financial Statements
For the year ended 31st July 2022

FULL CIRCLE FOOD PROJECT

CONTENTS

Trustees' Annual Report	Page: 1
Statement of Trustees' Responsibilities	Page: 7
Independent Examiner's Report	Page: 8
Statement of Financial Activity	Page: 9
Balance Sheet	Page: 10
Notes to the Accounts	Page: 11

FULL CIRCLE FOOD PROJECT

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDING 31 JULY 2022

The trustees present their Annual Report and the Financial Statements for the year ended 31st July 2022.

Objectives and Activities

The principle objectives of the Charity are:

1. To preserve and protect good health for the public benefit through providing information and advice in relation to healthy eating and nutrition and the importance of a healthy diet.
2. To advance the education of the public in all aspects of healthy eating, growing food to eat and nutrition and the importance of a healthy diet, including the planning and preparing of healthy meals.
3. Such other charitable purposes for the public benefit as are exclusively charitable according to the laws of England and Wales as the trustees may from time to time determine.

Mission Statement

The central purpose and role of Full Circle Food is defined as:

“We educate people living in Northumberland about growing food to eat, healthy cooking on a budget, and supporting people to lead healthier lifestyles. We place community members at the heart of our service delivery.”

Two core values underpin our mission:

1. We want to make a difference to the people of Northumberland, especially those in the most disadvantaged communities.
2. We are inclusive in all of the provision we deliver and offer our services to all who want to attend.

Objectives

1. To provide high quality education, training, support, information and advice to local people in Northumberland about:
 - a. Growing food to eat
 - b. Healthy cooking on a budget
 - c. Leading healthier lifestyles.
2. To expand our range of high quality, needs-led direct programmes for local people, drawing on skilled and experienced staff and trained and well-supported volunteers.
3. To expand our organisation through demonstrating the value-added impact of our interventions with and for a range of leading partners.
4. To build the profile, visibility and accessibility of our project, utilising our GROW – COOK – EAT strapline through the digital agenda and collaborative partnering.
5. To underpin all of our activity in a well-governed, vibrant and sustainable manner – through pursuing financially sustainable policies and best governance practice.

FULL CIRCLE FOOD PROJECT

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDING 31 JULY 2022

Key Activities

The charity is based within the Hirst Park growing Zone in Ashington. These premises have a community garden with internal and external growing facilities, a teaching kitchen and community space, which allows for the delivery of a wide range of activities linked to the charity's objectives.

2021/22 continues to be a challenging year for the charity as we continued to work within Covid-19 restrictions, we saw a substantial increase in the need for our services and supported the local community to start their recovery from the pandemic, whilst bracing ourselves for the cost of living crisis.

As an organisation we grew, appointing a new admin assistant to help co-ordinate the day to day running of the charity and working with 2 freelance instructors to support programme delivery. We also increased our volunteer base to 22 regular volunteers, who support the delivery of sessions.

Our work with local partners also increased. This included participating in local strategic partnerships, established with the aim of regenerating the town and reducing the impact of poverty. Working with health partners to support individuals, particularly those experiencing poor mental health to access activity, and working with Northumberland County Council to support the usage and ongoing regeneration of the Hirst Park.

Over the year, the following activities were delivered:

1. Expansion of our weekly adult cooking sessions to include specific programmes focussed upon cooking on a budget, basic cooking skills and weight management – 124 adults took part.
2. 358 children attended weekly after-school cooking classes across the year.
3. Launch of Eco Kids after-school club – teaching our children skills to recycle and reuse, whilst building their knowledge of the impact of climate change – attended by 14 per week.
4. Launch of crafty lunches – a weekly group focussed on addressing loneliness, isolation and poor mental health for adults – attended by 24 per week.
5. Launch of 'Man Friday' – a weekly gardening and social activities session for men, particularly those who are lonely and experiencing poor mental health – attended by 8 per week.
6. Delivery of our weekly food larder, which redistributes surplus food. Due to the economic pressures on the community, we are averaging 50 individuals per week accessing the larder. We saved 6.25 tonnes of food from going into landfill, and distributed 2880 bags of food to those in need.
7. Expansion of School Holiday Programme, delivering activity plus healthy lunch across the Easter, summer and winter holidays for local children. As part of the summer programme, we engaged 188 families, providing food and activity. Over the year 292 children attended a holiday session or family event.
8. Expansion of partnership work with Health Trainers and Social Prescribers to support individuals experiencing poor physical and mental health into activity.

FULL CIRCLE FOOD PROJECT

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDING 31 JULY 2022

Key Activities continued

9. Development of a cycling hub in partnership with Cycling for Everyone to provide local cycling opportunities.

10. Queen's Platinum Jubilee celebration with 152 people attending to help us celebrate the Jubilee, build community relations and celebrate the work being delivered by the charity.

Activities for the Public Benefit

The trustees understand the implications of the Charities Act 2006, which states that charities must demonstrate they are established for Public Benefit. The trustees believe that the charity meets the key principles of the guidance issued by the Charity Commission about Public Benefit.

Achievements

Full Circle Food has worked hard to maintain and expand on our services over the past year. As restrictions were removed, we were able to increase our face-to-face delivery at the Growing Zone. Working with partners, we have been able to establish specific programmes to meet local needs, particularly supporting the mental health recovery of those individuals who were negatively impacted by isolation and lockdown.

Poverty remains a key issue for our community. We have seen a substantial increase in weekly visitors to the food larder, particularly asylum seekers and refugees, as well as local families. We continue to redistribute food donated from local supermarkets, Fareshare and also donations received from the Ashington Tin on the Wall campaign. Managing demand for the food larder has at times been challenging, particularly managing supply against growing demand and we do expect that, as the cost of living crisis worsens, demand for our support will increase even further.

Engaging over 144 children and young people into regular after-school activity has been a major achievement. Not only are we teaching essential life skills, but we have also been able to provide healthy meals for struggling families without the stigma or shame of asking for support.

For the year ahead, our priority is to continue to work with local partners and deliver a varied programme of activity to meet community need.

Financial Review

The trustees report a surplus for this financial year, but they continue to monitor the finance of the organisation on a regular basis and seek to improve the charities free reserves.

FULL CIRCLE FOOD PROJECT

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDING 31 JULY 2022

Review of Financial Results and Reserves

The surplus for the financial year has been credited to reserves as follows:

	2022	2021
	£	£
Unrestricted Funds	7,641	(1,375)
Restricted Funds	-	-
Surplus/Deficit for the year	<u>7,641</u>	<u>(1,375)</u>

As a result of this, at 31 July 2022, the total reserves for the unrestricted funds, which were being carried forward were £12,820:

	2022	2021
	£	£
General Reserves	12,120	4,256
Fixed Asset Fund	700	923
Total reserves for the Unrestricted Funds	<u>12,820</u>	<u>5,179</u>

Reserves Policy

The trustees continue to review and monitor the charity's finances to ensure that its reserves are adequate for the needs of its activities.

FULL CIRCLE FOOD PROJECT

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDING 31 JULY 2022

Trustees' Expenses

No trustees were reimbursed expenses in this financial year.

Structure, Governance and Management

The project became an unincorporated registered charity on the 18th September 2014.

The day to day management of the project is overseen by the Chief Executive Officer.

The project's trustees hold frequent management meetings and regularly communicate with its staff and supporters.

Report of Serious Incident

The trustees confirm that they have not had to report any serious issues to the Charity Commission.

Policy for Monitoring and Review

The trustees continue to review the project's policies and procedures to ensure they comply with current legislation. They are also reviewing activities to increase their free reserves.

Redundancy Provision

The provision of £6,600 is sufficient for our liability at 31 July 2022.

FULL CIRCLE FOOD PROJECT

TRUSTEES' ANNUAL REPORT FOR THE PERIOD ENDING 31 JULY 2022

Reference and Administrative details

Charity Name: Full Circle Food Project

Charity Number: 1158829

Principle Address: Hirst Park Growing Zone
5th Avenue
Ashington
Northumberland
NE63 9BA

Board of Trustees: Mr. Joe Jackson
Mrs. Gail Balance
Mrs. Harriet Benson
Mr. Jon Niblo – Retired on 24/3/22
Mr. Peregrine Solly
Mr. Paul Kirkpatrick
Mrs. Claire Yates
Mrs Lauren Langton – Appointed on 24/3/22
Mrs Lynda Sale – Appointed on 24/3/22

Independent Examiner: Northumberland CVA
107 & 109 Station Road
Ashington
Northumberland
NE63 8RS

Bankers: Unity Trust Bank PLC
9 Brindley Place
Birmingham
B1 2HB

The trustees conclude their annual report in recording their thanks to all who have supported and contributed to the project activities in a challenging year.

Approval

This report was approved by order of the Board of Trustees on the 21 st Day of April 2023 and signed on its behalf by



.....
Mr. Joe Jackson

FULL CIRCLE FOOD PROJECT

STATEMENT OF THE TRUSTEES' RESPONSIBILITIES

Charity law requires the trustees to prepare Financial Statements for each financial year, which give a true and fair view of the affairs of the charity and its financial activities for that period. In preparing those Financial Statements, the trustees are required to:

Select suitable accounting policies and apply them consistently

Make judgements and estimates that are reasonable and prudent

State whether applicable accounting standards have been followed

State whether applicable statements of recommended practice have been followed

Prepare the Financial Statements on the going concern basis

The trustees are responsible for keeping proper records, which disclose with reasonable accuracy at any time the financial position of the Charity and enables them to ensure that the accounts comply with current legislation. They are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE:
FULL CIRCLE FOOD PROJECT**

For the year ending 31 July 2022

I report on the accounts of the charity for the year ending 31 July 2022, which are set out on pages 9 to 10.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is required.

It is my responsibility to:

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

Basis of Independent Examiner's report

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

Independent Examiner's statement

In connection with my examination, no matter has come to my attention which would give me reasonable cause to believe that in any material respect the requirements:

To keep accounting records in accordance with section 130 of the 2011 Act; and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met, or to which in my opinion attention should be drawn in order for a proper understanding of the accounts to be reached.

R. A. James
Northumberland CVA
107 & 109 Station Road
Ashington
Northumberland
NE63 8RS

.....

Mr. Rodney James

FULL CIRCLE FOOD PROJECT**STATEMENT OF FINANCIAL ACTIVITIES****For the year ending 31 July 2022**

	Note	Unrestricted Income Funds £	Restricted Income Funds £	2022 Total £	2021 Total £
INCOME AND ENDOWMENTS FROM:					
Charitable Activities					
Grants		35,500	126,319	161,819	121,007
Sundry sales/workshops		10,312	-	10,312	2,470
		_____	_____	_____	_____
TOTAL	3/10	45,812	126,319	172,131	123,477
		_____	_____	_____	_____
EXPENDITURE ON:					
Charitable Activities		37,498	126,319	163,817	124,194
Other		673	-	673	658
		_____	_____	_____	_____
TOTAL	4	38,171	126,319	164,490	124,852
		_____	_____	_____	_____
Net Income and Expenditure for the Year		7,641	—	7,641	(1,375)
RECONCILIATION OF FUNDS					
Total Funds Brought Forward		5,179	-	5,179	-
		_____	_____	_____	_____
Total Funds Carried Forward	11	12,820	-	12,820	-
		_____	_____	_____	_____

The statement of financial activities includes all gains and losses in the year. All incoming resources expended derive from continuing activities.

FULL CIRCLE FOOD PROJECT**BALANCE SHEET****As at 31 July 2022**

	Note	Unrestricted Income Funds £	Restricted Income Funds £	2022 Total £	2021 Total £
FIXED ASSETS					
Tangible Assets	6	700	-	700	923
		<hr/>	<hr/>	<hr/>	<hr/>
CURRENT ASSETS					
Cash at bank/in hand	7	16,251	49,360	65,611	67,172
Pre-payments	8	3,800	-	3,800	-
		<hr/>	<hr/>	<hr/>	<hr/>
		20,051	49,360	69,411	67,172
		<hr/>	<hr/>	<hr/>	<hr/>
CURRENT LIABILITIES					
Sundry creditors: amounts falling due in one year	9	7,931	49,360	57,291	62,916
		<hr/>	<hr/>	<hr/>	<hr/>
NET CURRENT ASSETS		12,120	-	12,120	4,256
		<hr/>	<hr/>	<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES	11	12,820	-	12,820	5,179
		<hr/>	<hr/>	<hr/>	<hr/>
FUNDS OF THE CHARITY					
Restricted Income Funds		-	-	-	-
Unrestricted Funds		12,820	-	12,820	5,179
		<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS		12,820	-	12,820	5,179
		<hr/>	<hr/>	<hr/>	<hr/>

The financial statements were approved by the Board of Trustees on the 21st Day of April 2023 and were signed on its behalf by:



.....
Mr. Joe Jackson

The notes on pages 11 to 17 form part of the financial statement.

[10]

FULL CIRCLE FOOD PROJECT

NOTES TO THE UNAUDITED FINANCIAL STATEMENTS

For the year ended 31 July 2022

1. BASIS OF PREPARATION

Basis for accounting

The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the United Kingdom and Republic of Ireland (FRS 102), issued on 16th July 2014, and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared on the going concern basis, which assumes that the Charity will continue in operational existence for the foreseeable future.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

2. ACCOUNTING POLICIES

Income

The main source of income is from grants received for specific areas of work.

Expenditure

This includes Expenses of the Charity with provision being made for any outstanding accounts at the end of the year.

Depreciation

The tangible assets of the Charity are depreciated now at 25%.

Fund Accounting

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

Restricted funds can only be used for particular restricted purposes within the objectives of the Charity, or as specified by the donor, or when funds are raised for a particular purpose.

Financial reporting Standard 102: reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102: the Financial Reporting Standard applicable to the UK and the Republic of Ireland:

- The Requirement of Section 7: Statement of Cash Flows

FULL CIRCLE FOOD PROJECT**NOTES TO THE UNAUDITED FINANCIAL STATEMENTS****For the year ended 31 July 2022**

	2022 Unrestricted Funds £	2022 Restricted Funds £	2021 Unrestricted Funds £	2021 Restricted Funds £
3. INCOME				
Grants	35,500	126,319	4,011	116,996
Sundry sales, workshops, donations	10,312	-	2,470	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL	45,812	126,319	6,481	116,996
	<hr/>	<hr/>	<hr/>	<hr/>
4. ANALYSIS OF EXPENDITURE				
Salaries	15,000	78,125	2,411	92,986
Project running costs	14,498	47,638	1,111	24,010
Administration	3,251	-	1,159	-
Redundancy provision	3,250	-	850	-
Premises cost	-	-	1,667	-
Insurance	1,384	-	-	-
Bank charges	115	-	-	-
Volunteers' expenses	-	556	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
	37,498	126,319	7,198	116,996
	<hr/>	<hr/>	<hr/>	<hr/>
Other expenditure:				
Independent Examiner's fee	450	-	350	-
Depreciation	223	-	308	-
	<hr/>	<hr/>	<hr/>	<hr/>
	673	-	658	-
	<hr/>	<hr/>	<hr/>	<hr/>
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL RESOURCES EXPENDED	38,171	126,319	7,856	116,996

[12]

FULL CIRCLE FOOD PROJECT

NOTES TO THE UNAUDITED FINANCIAL STATEMENTS

For the year ended 31 July 2022

	2022 Unrestricted Funds £	2022 Restricted Funds £	2021 Unrestricted Funds £	2021 Restricted Funds £
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5. EMPLOYEES

During the financial year, the charity had a maximum of 6 employees.

Remuneration was made up as follows:
(all below £60,000)

Salary, National Insurance, Pension	15,000	78,125	2,411	92,986
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6. TANGIBLE FIXED ASSETS

	2022 £	2021 £
Cost at 1 August 2021	2,316	1,747
Additions	-	569
	<hr/> 2,316	<hr/> 2,316
Depreciation charged 1 August 2021	1,393	1,085
	<hr/> 923	<hr/> 1,231
Depreciation charge for 2022	223	308
	<hr/> 700	<hr/> 923
Net Book Value at 31 July 2022		

FULL CIRCLE FOOD PROJECT**NOTES TO THE UNAUDITED FINANCIAL STATEMENTS****For the year ended 31 July 2022**

	2022 £	2021 £
7. CASH AT BANK		
Restricted Funds	49,360	59,216
Unrestricted Funds	16,095	7,949
Cash in Hand	156	7
	<hr/>	<hr/>
	65,611	67,172
	<hr/>	<hr/>
8. DEBTORS/PREPAYMENTS		
Prepaid PayPal account	3,800	-
	<hr/>	<hr/>
9. CREDITORS		
All are due for payment within one year.		
Restricted Funds		
Sundry Project Accounts	-	3,917
Deferred Income	49,360	55,299
Unrestricted Funds		
Independent Examiner's fee	450	350
Redundancy Provision	6,600	3,350
Sundry creditors	881	-
	<hr/>	<hr/>
TOTAL	57,291	62,916
	<hr/>	<hr/>

FULL CIRCLE FOOD PROJECT**NOTES TO THE UNAUDITED FINANCIAL STATEMENTS****For the year ended 31 July 2022****10. CHARITY FUNDS**

	Funds at 01.08.21 £	Incoming resources £	Resources expended £	Funds at 31.07.22 £
Unrestricted funds	5,179	45,812	38,171	12,820
	<hr/>	<hr/>	<hr/>	<hr/>

	Deferred Income 01.08.21 £	Incoming resources £	Resources expended £	Deferred Income 31.07.22 £
Restricted funds	55,299	120,380	126,319	49,360
	<hr/>	<hr/>	<hr/>	<hr/>

SUMMARY

Deferred Income 01.08.21	55,299
Unrestricted Income	45,812
Restricted Income	120,380
	<hr/>
	221,491
Less Deferred Income 31.07.22	49,360
	<hr/>
Adjusted Income per SOFA	172,131
	<hr/>

FULL CIRCLE FOOD PROJECT**NOTES TO THE UNAUDITED FINANCIAL STATEMENTS****For the year ended 31 July 2022****10. CHARITY FUNDS continued**

The new grants in this financial year were:

Unrestricted Funds:

Arnold Clark	1,000
Duke of Portland	500
Greatham Hospital of God	3,000
Barbour Foundation	5,000
Northumberland Communities Together	20,000
Ashington Town Council	5,000
Ashington Masonic Lodge	1,000
	<hr/>

Restricted Funds:

Hubbus Foundation	3,000
Ridley Family Trust	5,000
Welbeck Foundation	6,350
Community Foundation: Apple Tree Fund	4,320
High Sherriff's Award	1,000
Dept. Culture, Media & Sport	10,839
Ernest Cook Trust	15,000
Sir James Knott Trust	5,000
Greggs Foundation (new)	20,000
	<hr/>

All reference to the Community Foundation refers to the Community Foundation serving Tyne & Wear and Northumberland.

The Trustees are very grateful for the support from our new grant funders and for the continuing support from previous grant funders, particularly the Tudor Trust, the BBC Children in Need, Greggs Foundation, and many others.

FULL CIRCLE FOOD PROJECT**NOTES TO THE UNAUDITED FINANCIAL STATEMENTS****For the year ended 31 July 2022****11. CHARITY FUNDS**

The analysis of the Net Assets between funds is:

	2022 £	2021 £
Unrestricted Income Fund balance 31.7.22	12,820	5,179
Restricted Income Fund balance 31.7.22	-	-
	<hr/>	<hr/>

12. CAPITAL COMMITMENTS

There were no capital commitments as at 31 July 2022

13. PENSION

A workplace pension with auto-enrolment is in operation for eligible staff.

14. RELATED PARTY TRANSACTIONS

There were no transactions with related parties during the year.

