

# S2 FOOD POVERTY NETWORK

England & Wales · Charity number 1162137

## Details

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**Other names** S2 FOOD BANK

**Status** Registered

**Legal form** Other

**Registered** 2015-06-11

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

## Contact

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**Address** ST. AIDANS CHURCH & COMMUNITY  
Centre  
2 Manor Lane  
Sheffield  
S2 1UF

**Phone** 01142780707

**Email** [info@S2foodbank.org.uk](mailto:info@S2foodbank.org.uk)

**Website** [www.s2foodbank.org.uk](http://www.s2foodbank.org.uk)

## Activities

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**Objects:** THE PREVENTION OR RELIEF OF POVERTY IN PARTICULAR AMONG PEOPLE LIVING WITHIN THE S2 POSTCODE AREA OF SHEFFIELD BY THE PROVISION OF EMERGENCY FOOD PARCELS , ITEMS, SERVICES AND FACILITIES TO INDIVIDUALS IN FINANCIAL NEED.

**Activities:** We are a Food Bank operating within the S2 Postcode of Sheffield.

## Classification

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- **How:** Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** Education/training, The Prevention Or Relief Of Poverty, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** The General Public/mankind

## Geography

- Sheffield City

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£229,199	£206,401	-	-
2024-12-31	£213,191	£316,217	-	-
2023-12-31	£286,783	£350,588	-	-
2022-12-31	£332,092	£271,230	-	-
2021-12-31	£250,512	£182,336	-	-
2020-12-31	£440,595	£293,725	-	-

## Trustees

Name	Role	Appointed
DEBORAH MATHEWS		2013-10-10
Geraldine Ann Roberts		2022-09-19
Jill Whyms		2019-07-17
John Hull		2018-07-25
Margaret Jean Booth		2025-07-07
Marie Lowe		2025-07-07
Sarah Short		2025-07-07
Sioned-Mair Richards		2021-07-19
james frances steinke		2023-09-18
john le corney		2013-10-10
lucy joanna warren		2023-09-18

**S2 FOOD POVERTY NETWORK**

England & Wales - Charity number 1162137

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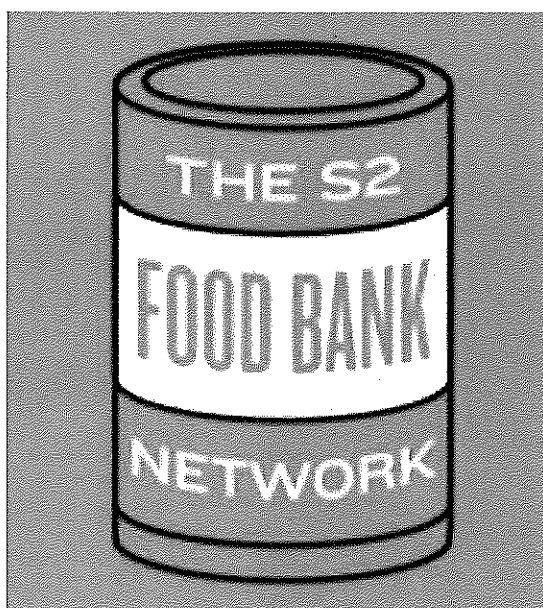
# Accounts

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## **S2 Food Poverty Network**

### **Financial Statements**

**for the year ended 31 December 2025**



Charity number: 1162137



The Spectrum, Coke Hill, Rotherham, S60 2HX  
Tel: 01709 829821 Fax: 01709 829822  
Email: [admin@varotherham.org.uk](mailto:admin@varotherham.org.uk) Web: [www.varotherham.org.uk](http://www.varotherham.org.uk)

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**S2 Food Poverty Network  
Legal and Administrative Information**

<b>Charity number</b>	1162137
<b>Trustees</b>	J Le Corney D Matthews - Secretary J Hull - Chairperson J Whyms Sioned-Mair Richards G Roberts L Warren J Steinke M Booth - Appointed July 2025 M Lowe - Appointed July 2025 S Short - Appointed July 2025
<b>Treasurer</b>	G Roberts
<b>Registered office</b>	St Aidan's Church and Community Centre 2 Manor Lane Sheffield S2 1UF
<b>Bankers</b>	The Co-operative Bank Po Box 250 Skelmersdale WN8 6WT
<b>Independent examiner</b>	Melvyn Revitt Voluntary Action Rotherham The Spectrum Coke Hill Rotherham S60 2HX



**S2 Food Poverty Network  
Trustees' annual report  
for the year ended 31 December 2025**

The charity is run according to its constitution which was adopted on 11 September 2013 and amended on 19 May 2015. It became registered as a charity on 11 June 2015.

**Objectives and activities**

The charity's objects are the prevention or relief of poverty, in particular among people living within the S2 postcode area of Sheffield, by the provision of emergency food parcels, items, services and facilities to individuals in financial need.

**Achievements and performance**

**a. The Overall Picture**

We continue to keep detailed, good records. These inform my report. We weigh all incoming donations and outgoing parcels of food. We know how many clients we help each week. We know the reasons why each individual has fallen into food poverty.

Our unit of measurement is "people fed". That is the number of individuals, or family members, who received provision for a week. For instance, a family of three attending Food Bank for four weeks would mean 12 "people fed". The overall data shows that we gave 8,612 weekly provisions in 2025.

We know the reason for the food poverty of each client. Just below half cited debt. Just below half were simply short of money for essential expenditure. Significant numbers were unemployed, awaiting delayed benefits or homeless. Smaller numbers were asylum seeking, or refugees.

**b. Clarity in our approach**

In March 2023, we had opened our new Community Food Shop in premises across the road from our Food Bank base at St. Swithun's. 2025 was the second full year of operation of our new model. Our new twin approach (Food Bank and Community Food Shop) represented strategies to relieve food poverty (the Bank) and then to address underlying causes of that poverty (Community Shop).

Clients, who often now are self-referred, spend around 4 weeks using the Food Bank in St Swithun's. Or volunteers are friendly and go out of their way to make clients feel welcome and valued. We win trust.

If the need continues beyond 4-6 weeks, the client is invited to use the new **Community Food Shop**. S/he pays a nominal amount per week to use the Shop. The Shop is stocked with, not just tinned and preserved foods, but with fresh food, fruit and vegetables, plus hygiene items. Clients exercise greater, but guided, choice.

**S2 Food Poverty Network**  
**Trustees' annual report continued**  
**for the year ended 31 December 2025**

**Achievements and performance continued**

**c. Addressing the underlying causes of food poverty**

The most frequent reasons for referral to Food Bank, and subsequent access to Food Shop are (a) debt and (b) the challenge of accessing a full range of benefits to which the client might be entitled. To address **the issue of debt**, we have subscribed to the charity, Community Money Advice. CMA's model suits our needs. They train S2 Food Bank volunteers as debt mentors. The mentors interview clients and make appropriate records. These data are then inputted to CMA's site. CMA experts then point the way forward.

We have a number of volunteers trained as debt mentors. They, in 2025, completed 27 Debt Relief Orders. A DRO is a government approved method of dealing with personal debts which enables the debtor, with some restrictions, to make a fresh start. These, in value, totalled £225,354 in cancelled debts. A further 8 DROs are in process and near completion.

Our deeper discussions with clients had revealed that many are **not in receipt of all the benefits to which they might be entitled**. We research eligibility for Discretionary Housing Payments, Personal Independence Payments, Limited Capability for Work Allowance, Disability Living Allowance, Council Tax Support and Housing Support Fund.

We have specialist volunteers supporting clients in each of these areas. Our specialist in **Personal Independence Payments, for example**, is currently working on 22 cases. 6 cases have been to tribunal of which 5 have been won.

**d. Bimonthly Newsletter**

Our Management Group, which includes Trustees, meets every two months. In May 2023, I began to post on the S2 Food Poverty Network Website, a Newsletter. This reported discussions, issues and trends which had emerged in our management meetings. I am now, thanks to a repeated invitation in these Newsletters, in grateful, more personal, contact with some 50 longstanding donors.

During 2025, I circulated six more Newsletters in an established format.

**S2 Food Poverty Network  
Trustees' annual report continued  
for the year ended 31 December 2025**

**Achievements and performance continued**

**e. Donations and Trends**

There are three routes by which we obtain the food distributed by Food Bank and Food Shop.

- Via donations in kind. Often these foods came through local collecting groups.
- By direct purchase..
- From Fareshare, the charity which distributes close-to-use-by foods from shop chains and restaurants.

The comparative (2024 to 2025) figures show a drop in in-kind donations. Our standing order and cash donations also reduced.

**f. Pursuit of Grants**

We have boosted our resources by the successful pursuit of grants.

We are very grateful to the donor charities:-

- Sheffield Burgesses
- Sheffield Town Trust
- Freshgate Trust
- Graves Trust
- Coop Community Fund
- National Lottery Awards for All

**g. Staffing Changes**

At the beginning of the year we revised our staffing structure, of the three remaining staff two chose to retire at the end of the year. Plans were implemented to replace them.

**h. New Working Groups of Trustees**

The Trustees met bi-monthly throughout the year. They examined fluctuations in our clear data (Food and Finance coming in; Expenditures; Number of "people fed"; Weights of food in parcels going out; data on client numbers, backgrounds and needs).

Trustees received clear data on actual expenditure vs. planned (in budget).

In 2025, Trustees established two working groups which report, and recommend actions, to the full bi-monthly meetings. We have (a) the personnel sub-group and (b) the Finance and Resources sub-group. Both report to the bi-monthly plenary meetings.

S2 Food Poverty Network  
Trustees' annual report continued  
for the year ended 31 December 2025

**Achievements and performance continued**

**i. Timely Research**

We are keen to understand reasons for fluctuations in usage and donations.

We have, in Trustees' meetings, discussed possible explanations.

One of our Trustees has volunteered to research this conundrum. She begins with data and will then interview representative clients.

**j. Deep, Sincere Thanks**

This report on S2 Food Poverty Network's activities in 2025 must include a sincere expression of gratitude to our Donors, Grant Awarding Bodies, Staff and Volunteers. Without them we could not do our vital work. We have around 30 excellent, effective volunteers. I have chosen not to cite names of volunteering individuals in this report.

Let me, however, say that, each time I attend a meeting or help as a volunteer, I am deeply impressed by the dedication, empathy and actions of the volunteers and our team of leaders.

Equally, I hail the generosity of donors: many have made regular collections of food or financial contributions over several years.

JTRH, 18th March 2026.

Approved by the board of trustees on:

Signed:



Print name:

Jim Steinko

Date: 18.5.26

Position:

VICE CHAIR

**Independent examiners report to the trustees of  
S2 Food Poverty Network ("the Charity")**

I report to the charity trustees on my examination of the accounts of S2 Food Poverty Network ("the Charity") for the year ended 31 December 2025.

**Responsibilities and basis of report**

As the charity trustees of S2 Food Poverty Network you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act).

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the application 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 material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Signed:



Date:

4/6/26

Melvyn Revitt  
Voluntary Action Rotherham Ltd  
Community Accountancy  
The Spectrum, Coke Hill  
Rotherham  
S60 2HX

**S2 Food Poverty Network**  
**Statement of Financial Activities**  
**for the year ended 31 December 2025**

**Income from charitable activities:**

		Unrestricted	Restricted	2025	Unrestricted	Restricted	2024
		Funds	Funds	Total	Funds	Funds	Total
		£	£	£	£	£	£
Donations	2	161,671	16,675	178,346	156,731	22,538	179,269
Grants	3	-	31,000	31,000	1,000	-	1,000
Donated food	4	18,437	-	18,437	24,917	-	24,917
Sales		-	-	-	5,141	-	5,141
Interest Income		1,416	-	1,416	2,864	-	2,864
<b>TOTAL INCOME</b>		<b>181,524</b>	<b>47,675</b>	<b>229,199</b>	<b>190,652</b>	<b>22,538</b>	<b>213,191</b>

**Expenditure on charitable activities**

PCA pantry grant		-	-	-	9,000	-	9,000
Food		86,704	2,000	88,704	121,048	-	121,048
Gas/electric top ups		-	-	-	12,200	-	12,200
Staff Salaries		53,299	10,000	63,299	70,077	-	70,077
Staff Training		550	-	550	1,088	-	1,088
Depreciation		1,238	-	1,238	1,478	-	1,478
PayPal charges		170	-	170	194	-	194
Stationery/Postage		1,413	-	1,413	3,690	-	3,690
Publicity and marketing		358	-	358	150	-	150
Telephone		889	-	889	1,783	-	1,783
Equipment		440	-	440	8,098	-	8,098
Independent Examiners fee		925	-	925	950	-	950
Insurance		869	-	869	81	-	81
Repairs and Maintenance		1,715	-	1,715	7,003	-	7,003
Recycling		720	-	720	706	-	706
Volunteer expenses		918	-	918	1,288	-	1,288
Shop Expenses		1,462	5,670	7,132	10,948	-	10,948
Food Network: Network Appeal		-	16,180	16,180	-	22,538	22,538
Bookkeeper fees		6,375	-	6,375	6,120	-	6,120
Uniforms		200	-	200	393	-	393
Office Expenses		445	-	445	905	-	905
CMA Expenses		5,712	-	5,712	20,756	-	20,756
Rent		4,620	3,330	7,950	13,500	-	13,500
Manor Parish		199	-	199	-	-	-
Bad Debt		-	-	-	2,000	-	2,000
Website Expenses		-	-	-	216	-	216
Sundry expenses		-	-	-	7	-	7
<b>TOTAL EXPENDITURE</b>		<b>169,221</b>	<b>37,180</b>	<b>206,401</b>	<b>293,679</b>	<b>22,538</b>	<b>316,217</b>
<b>Net income/expenditure</b>		<b>12,303</b>	<b>10,495</b>	<b>22,798</b>	<b>(103,026)</b>	<b>0</b>	<b>(103,026)</b>
<b>Transfers between funds</b>		<b>-</b>	<b>0</b>	<b>-</b>	<b>27,949</b>	<b>- 27,949</b>	<b>-</b>
<b>Net movement in funds</b>		<b>12,303</b>	<b>10,495</b>	<b>22,798</b>	<b>(75,077)</b>	<b>(27,949)</b>	<b>(103,026)</b>
<b>Total funds brought forward</b>		<b>135,189</b>	<b>245</b>	<b>135,434</b>	<b>210,266</b>	<b>28,194</b>	<b>238,460</b>
<b>Total funds carried forward</b>		<b>147,492</b>	<b>10,740</b>	<b>158,232</b>	<b>135,189</b>	<b>245</b>	<b>135,434</b>

**S2 Food Poverty Network  
Balance Sheet  
as at 31 December 2025**

	Notes	2025 £	2024 £
<b>Fixed Assets</b>			
Tangible assets	6	4,280	5,518
<b>Current Assets</b>			
Debtors	7	-	1,000
Prepaid Expenses	8	1,455	4,407
Cash at Bank and in hand		<u>156,587</u>	<u>138,349</u>
		158,042	143,756
<b>Creditors &amp; Accruals</b>	9	(4,090)	(13,841)
		<u>153,952</u>	<u>129,915</u>
<b>Net current assets</b>			
		<u>158,232</u>	<u>135,434</u>
<b>Net assets</b>			
<b>Represented by:</b>			
General Funds		147,492	135,189
Restricted Funds	10	10,740	245
		<u>158,232</u>	<u>135,434</u>
<b>Total funds</b>			

Approved by the board of trustees on:

Signed on their behalf by:

Signed: 

Date: 18/5/26

Print name: SIM STEINKE

**S2 Food Poverty Network**  
**Notes to the financial statements**  
**for the year ended 31 December 2025**

**1 Accounting policies**

**Basis of preparation**

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) (effective 1 January 2019) - (Charities SORP (FRS102)).

S2 Food Poverty Network meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value, unless otherwise stated in the relevant accounting policy note(s).

**Incoming resources**

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Donations and grants received for the general purposes of the Foodbank are included in unrestricted funds.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS102).

Goods donated and held as stock for distribution by the foodbank are recognised as incoming resources within voluntary income only when distributed, with an equivalent amount being included as resources expended.

Grant income is deferred if the period the monies relate to is specified or indicated by the funder.

**Resources Expended**

All expenditure is included on an accruals basis and is recognised as a liability is incurred. The charity is not registered for VAT and accordingly resources expended are shown gross of irrecoverable VAT.

**Funds**

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts. Transfers between unrestricted and restricted funds are made accordingly when restrictions are either added to or removed from the potential use of the respective funds.

**S2 Food Poverty Network**  
**Notes to the financial statements**  
**for the year ended 31 December 2025**

**Fixed Assets**

Where an asset has been purchased, it will be capitalised and depreciated on a straight line method over its useful life.

The following are standard useful lives for categories of fixed assets:

- Buildings: 50 years
- Equipment: 3-5 years
- Vehicles: 5 years
- Furniture: 10 years

**Trade debtors**

Trade debtors are amounts due from customers for services performed in the ordinary course of business.

**Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

<b>2 Donations</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2025 £</b>	<b>Total 2024 £</b>
Individual donations	4,489	-	4,489	56,338
Other donations	5,625	-	5,625	1,797
Standing orders	124,121	-	124,121	68,379
Gift Aid received	12,998	-	12,998	18,143
S2 Food Club	13,086	-	13,086	10,572
Covid-19 Appeal	-	14,260	14,260	14,930
Network Appeal	1,352	-	1,352	1,503
Cost of Living Appeal	-	2,415	2,415	7,608
	<b>161,671</b>	<b>16,675</b>	<b>178,346</b>	<b>179,269</b>

**S2 Food Poverty Network**  
**Notes to the financial statements**  
**for the year ended 31 December 2025**

<b>3 Grants</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2025</b>	<b>Total 2024</b>
	£	£	£	£
The Sheffield General Benevolent Society	-	-	-	1,000
The Town Trust	-	5,000	5,000	-
FreshgateTrust	-	2,000	2,000	-
Sheffield Burgesses Trust	-	1,000	1,000	-
Awards For All	-	20,000	20,000	-
J G Graves Charitable Trust	-	3,000	3,000	-
	<u>-</u>	<u>31,000</u>	<u>31,000</u>	<u>1,000</u>

**4 Donated goods**

The Statement of Financial Activities includes the estimated value of food that has been donated and used by the S2 Food Poverty Network Foodbank.

The estimated cost of food has been calculated by weight at an average retail cost of £1.68 per kilogram. The weighing of food only commenced at the beginning of October 2015, once charitable status had been achieved.

**5 Trustees and key management remuneration, benefits and expenses**

Other than reimbursed expenses, trustees received no remuneration, benefits or expenses in this period.

**6 Tangible Fixed Assets**

	<b>Fixture, fittings &amp; equipment</b>
	£
<b>Cost</b>	
at 1 January 2025	8,067
Additions	-
Disposals	-
at 31 December 2025	<u>8,067</u>
<b>Depreciation</b>	
at 1 January 2025	2,549
Charge during the period	1,238
Disposals	-
at 31 December 2025	<u>3,787</u>
Net Book Value at 31 December 2025	<u>4,280</u>
Net Book Value at 31 December 2024	<u>5,518</u>

**S2 Food Poverty Network**  
**Notes to the financial statements**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>7 Debtors</b>		
Debtors	-	1,000
	-	1,000
	-	1,000

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>8 Prepayments</b>		
Prepayments	1,455	4,407
	1,455	4,407
	1,455	4,407

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>9 Creditors</b>		
Creditors & Accruals	4,090	6,024
	4,090	6,024
	4,090	6,024

**10 Movement in funds**

	<b><u>2025</u></b>				
	<b>Brought forward</b>	<b>Incoming Resources</b>	<b>Resources Expended</b>	<b>Transfers</b>	<b>Carried forward</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
The Network Appeal	245	16,675	16,180	-	740
Awards for All	-	20,000	10,000	-	10,000
The Town Trust		5,000	5,000	-	-
FreshgateTrust		2,000	2,000	-	-
Sheffield Burgesses Trust		1,000	1,000	-	-
J G Graves Charitable Trust		3,000	3,000	-	-
	<b>245</b>	<b>47,675</b>	<b>37,180</b>	<b>-</b>	<b>10,740</b>
	<b>245</b>	<b>47,675</b>	<b>37,180</b>	<b>-</b>	<b>10,740</b>

	<b><u>2024</u></b>				
	<b>Brought forward</b>	<b>Incoming Resources</b>	<b>Resources Expended</b>	<b>Transfers</b>	<b>Carried forward</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<i>The Network Appeal</i>	28,996	22,538	22,538	- 28,751	245
<i>CMA</i>	802	-	-	802	-
	<b>28,194</b>	<b>38,639</b>	<b>22,538</b>	<b>- 27,949</b>	<b>245</b>
	<b>28,194</b>	<b>38,639</b>	<b>22,538</b>	<b>- 27,949</b>	<b>245</b>

**The Network Appeal**

Funds relating to a combination of the Covid 19 Appeal and Cost of Living appeal.

**CMA**

Grant received from South Yorkshire Community Foundation towards CMA debt monitoring.

**S2 Food Poverty Network**  
**Notes to the financial statements**  
**for the year ended 31 December 2025**

**11 Net assets by fund**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2025</b>
Current assets	147,302	10,740	158,042
Current liabilities	(4,090)	-	(4,090)
	<u>143,212</u>	<u>10,740</u>	<u>153,952</u>

<i>Prior year</i>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2024</b>
<i>Current assets</i>	143,511	245	143,756
<i>Current liabilities</i>	(13,841)	-	(13,841)
	<u>129,670</u>	<u>245</u>	<u>129,915</u>

**12 Related party transactions**

There were no related party transactions during the year.

(2023: £6,418.61).

**S2 FOOD POVERTY NETWORK**

England & Wales - Charity number 1162137

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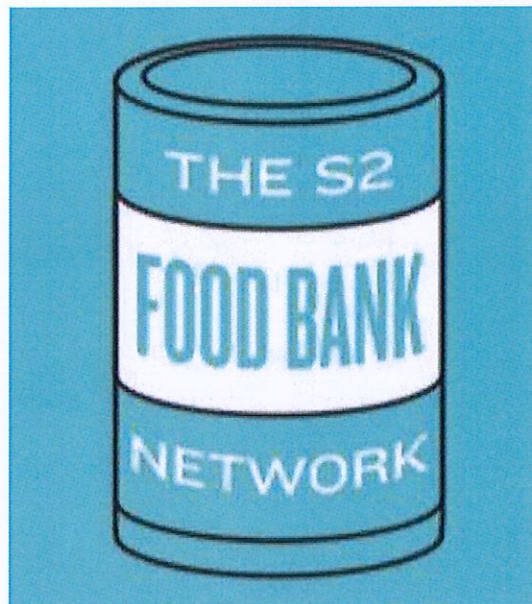
# Accounts

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## **S2 Food Poverty Network**

### **Financial Statements**

**for the year ended 31 December 2024**



Charity number: 1162137



The Spectrum, Coke Hill, Rotherham, S60 2HX  
Tel: 01709 829821 Fax: 01709 829822  
Email: [admin@varotherham.org.uk](mailto:admin@varotherham.org.uk) Web: [www.varotherham.org.uk](http://www.varotherham.org.uk)

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**S2 Food Poverty Network  
Legal and Administrative Information**

**Charity number**

1162137

**Trustees**

J Le Corney  
D Matthews - Secretary  
J Hull - Co Chairperson  
T Gallagher - Treasurer  
J Whyms  
Rev Sibylle Eva Nothhelfer-Batten  
Sioned-Mair Richards  
C McKee  
G Roberts  
L Warren  
J Steinke

**Registered office**

St Aidan's Church and Community Centre  
2 Manor Lane  
Sheffield  
S2 1UF

**Bankers**

The Co-operative Bank  
Po Box 250  
Skelmerdal  
WN8 6WT

**Independent examiner**

Prathibhani Herath ACMA,CGMA  
Voluntary Action Rotherham  
The Spectrum  
Coke Hill  
Rotherham  
S60 2HX



**S2 Food Poverty Network  
Trustees' annual report  
for the year ended 31 December 2024**

The charity is run according to its constitution which was adopted on 11 September 2013 and amended on 19 May 2015. It became registered as a charity on 11 June 2015.

**Objectives and activities**

The charity's objects are the prevention or relief of poverty, in particular among people living within the S2 postcode area of Sheffield, by the provision of emergency food parcels, items, services and facilities to individuals in financial need.

**Achievements and performance**

**a. The Overall Picture**

We continue to keep detailed, good records. These inform my report. We weigh all incoming donations and outgoing parcels of food. We know how many clients we help each week. We know the reasons why each individual has fallen into food poverty.

Our unit of measurement is "people fed". That is the number of individuals, or family members, who received provision for a week. For instance, a family of three attending Food Bank for four weeks would mean 12 "people fed". The overall data show that we gave 9628 weekly provisions in 2024. The equivalent figure for 2023 was 9900. We are addressing entrenched need.

We know the reason for the food poverty of each client. Just below half cited debt. Just below half were simply short of money for essential expenditure. Significant numbers were unemployed, awaiting delayed benefits or homeless. Smaller numbers were asylum seeking, or refugees.

**b. Clarity in our approach**

In March 2023, we had opened our new Community Food Shop in premises across the road from our Food Bank base at St. Swithun's. 2024 was the first full year of operation of our new model. Our new twin approach (Food Bank and Community Food Shop) represented strategies to relieve food poverty (the Bank) and then to address underlying causes of that poverty (Community Shop).

Clients, who often now are self-referred, spend around 4 weeks using Food Bank. During this time, they are asked to bring evidence of their need.

If the need continues beyond 4-6 weeks, the client is invited to use the new **Community Food Shop**. S/he pays £4 per week to use the Shop. The Shop is stocked with, not just tinned and preserved foods, but with fresh food (often from Fareshare), fruit and vegetables, plus hygiene items. Clients exercise greater, but guided, choice. Typically their £4 would secure food to a value, depending on family size, of around £40.

**S2 Food Poverty Network  
Trustees' annual report continued  
for the year ended 31 December 2024**

**Achievements and performance continued**

By the close of 2024, we were averaging c70 clients per week in the Food Bank and c150 per week in Food Shop. In the same period in 2023 the comparative figures were c100 (Food Bank) and c108 (Food Shop). The changed balance (Food Bank down and Food Shop up) reflects the shorter norm for Food Bank eligibility and growth in longer-term access to the Shop.

The most frequent reasons for referral to Food Bank, and subsequent access to Food Shop are (a) debt and (b) the challenge of accessing a full range of benefits to which the client might be entitled. To address **the issue of debt**, we have subscribed to the charity, Community Money Advice. CMA's model suits our needs. They train S2 Food Bank volunteers as debt mentors. The mentors interview clients and make appropriate records. These data are then inputted to CMA's site. CMA experts then point the way forward.

We now have 6 volunteers trained as debt mentors. By the end of 2024 our mentors were working on 52 "active" CMA cases. During 2024 30 cases were closed. Of these 15 had achieved Debt Relief Orders in which £125,076 of debt was written off. A DRO is a government approved method of dealing with personal debts which enables the debtor, with some restrictions, to make a fresh start.

Our deeper discussions with clients had revealed that many were not in receipt of all the benefits to which they might be entitled. We appointed a **benefits advisor** who immediately deployed relevant expertise. His role was agreed via a Service Level Agreement with Manor and Castle Development Trust.

In the course of 2024, he pursued the cases of 89 clients. He researched their eligibility for Discretionary Housing Payments, Personal Independence Payments, Limited capability for Work allowance, Disability Living Allowance, Council Tax Support and Housing Support Fund. He secured £42,188 in additional benefits.

**c. Continuing, but enhancing, established practices**

As in previous years, in early 2024 we provided **Winter Fuel top-ups**. These were £12200 in value.

Just before Christmas, we provided **Christmas family dinner parcels** to help 97 adults and 92 children enjoy the season. The contents of these parcels were determined by family size/composition and by their choices of meats, garnishes, puddings etc.

We provided (sets of up to 8) **presents for the 92 children**. Volunteers from several local businesses and our associated charities helped with wrapping presents.

**d. The bimonthly Newsletter**

Our Management Group, which includes Trustees, meets every two months. In May 2023, I began to post on the S2 Food Poverty Network Website, a Newsletter. This reported discussions, issues and trends which had emerged in our management meetings. I am now, thanks to a repeated invitation in these Newsletters, in grateful, more personal, contact with some 50 longstanding donors.

During 2024, I circulated six more Newsletters in an established format.

**S2 Food Poverty Network  
Trustees' annual report continued  
for the year ended 31 December 2024**

**Achievements and performance continued**

**e. Donations and Trends**

There are three routes by which we obtain the food distributed by Food Bank and Food Shop. Here are totals for 2024. In brackets are comparative figures for 2023:-

- 14,831 tonnes of food came via donations in kind. Often these foods came through local collecting groups. (20,124)
- 43,939 tonnes were purchased. These purchases were funded by standing order and other cash donation to Food Bank. (51,747)
- 15,946 tonnes came from Fareshare, the charity which distributes close-to-use-by foods from shop chains and restaurants. (16,746)

The comparative (2023 to 2024) figures show a drop in in-kind donations. Our standing order and cash donations also reduced.

**f. A Change in Perspective**

Let me mention how our financial understanding grew and changed post Covid.

We had been very effective, thanks in particular to John Le Corney, one of our trustees, in pursuing a range of grants to help charities mid-pandemic. Furthermore, demand for our food parcels actually fell during the pandemic. This was due both to the rigors of isolation and to temporary uplifts in available benefits. Thus we ended 2022 with a healthy positive balance in our

In the financial years of 2023 and 2024, we set deficit budgets. We planned carefully, and over time, to run down the reserves but knew we needed to keep an adequate buffer. We spent on a number of initiatives which, we knew, would deplete the reserves:-

- We would spend on fuel top-ups in winter.
- We further spent on support to other food-related charities in our area. We shared resources and expertise with Park Community Action (PCA).
- We would prioritize the Community Shop, developing strategies to address clients' debt issues and to secure their full benefit entitlements.

We now, in late 2024, reached **a turning point**. The upkeep (rent, rates, utilities) of the Shop premises, plus the additional numbers of clients which the Shop serves whilst issues are addressed, have depleted our reserves. The most important of the three sets of initiatives listed above is the provision of the shop and its associated work on debts and entitlements.

Looking forward, we now realize that 2025 should be our final deficit budget year. We did not pursue sources of external grant funding after the end of Covid. We have now reinvigorated efforts to secure grants. We are seeking grants from a range of locally based charities to help maintain the Shop plus associated initiatives. We have, sadly, ceased our outreach support to local providers such as PCA. We are limiting our help with fuel costs whilst supporting clients' applications to other fuel-related charities.

**S2 Food Poverty Network  
Trustees' annual report continued  
for the year ended 31 December 2024**

**Achievements and performance continued**

**g. Deep, sincere thanks**

This report on S2 Food Poverty Network's activities in 2024 must include sincere expression of gratitude to our donors, staff and volunteers. Without them we could not do our vital work. It would be inappropriate to mention names of individuals. Just let me say that, each time I attend a meeting or help as a volunteer, I am deeply impressed by the dedication, empathy and actions of the volunteers and our team of leaders. Equally, I hail the generosity of donors: many have made regular collections of food or financial contributions over several years.

**Public benefit**

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

**Financial review**

Funds are held only to allow the charity to continue to function month to month. There is no specific reserves policy in place at present.

Approved by the board of trustees on:

Signed:

*JTR HULL*

Print name:

J T R HULL

Position:

CHAIR

Date: 16 June 2025

## **Independent examiners report to the trustees of S2 Food Poverty Network ("the Charity")**

I report to the charity trustees on my examination of the accounts of S2 Food Poverty Network ("the Charity") for the year ended 31 December 2024.

### **Responsibilities and basis of report**

As the charity trustees of S2 Food Poverty Network you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the application 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 material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Signed: 

Date: 17<sup>th</sup> June 2025

Prathibhani Herath ACMA,CGMA  
Voluntary Action Rotherham Ltd  
Community Accountancy  
The Spectrum, Coke Hill  
Rotherham  
S60 2HX

**S2 Food Poverty Network**  
**Statement of Financial Activities**  
**for the year ended 31 December 2024**

**Income from charitable activities:**

		Unrestricted Funds £	Restricted Funds £	2024 Total £	Unrestricted Funds £	Restricted Funds £	2023 Total £
Donations	2	156,731	22,538	179,269	180,746	32,788	213,534
Grants	3	1,000	-	1,000	1,500	5,851	7,351
Donated food	4	24,917	-	24,917	65,898	-	65,898
Sales		5,141	-	5,141	-	-	-
Interest Income		2,864	-	2,864	-	-	-
<b>TOTAL INCOME</b>		<b>190,652</b>	<b>22,538</b>	<b>213,191</b>	248,143	38,639	286,783

**Expenditure on charitable activities**

PCA pantry grant		9,000	-	9,000	-	-	
Food		121,048	-	121,048	172,546	3,375	175,921
Gas/electric top ups		12,200	-	12,200	13,460	-	13,460
Staff Salaries		70,077	-	70,077	44,535	4,247	48,782
Staff Training		1,088	-	1,088	-	-	
Depreciation		1,478	-	1,478	1,070	-	1,070
PayPal charges		194	-	194	199	-	199
Payroll fees		-	-	-	58	-	58
Stationery/Postage		3,690	-	3,690	200	-	200
Publicity and marketing		150	-	150	-	-	-
Telephone		1,783	-	1,783	1,435	-	1,435
Equipment		8,098	-	8,098	11,507	-	11,507
Independent Examiners fee		950	-	950	850	-	850
Insurance		81	-	81	822	-	822
Repairs and Maintenance		7,003	-	7,003	12,293	-	12,293
St Swithuns		706	-	706	130	-	130
Volunteer expenses		1,288	-	1,288	838	-	838
Shop Expenses		10,948	-	10,948	7,620	-	7,620
Food Network: Covid-19 Appeal		-	-	-	-	-	-
Food Network: Network Appeal		-	22,538	22,538	-	52,489	52,489
Debt Relief		-	-	-	-	90	90
Bookkeeper fees		6,120	-	6,120	6,120	-	6,120
Uniforms		393	-	393	707	-	707
Office Expenses		905	-	905	3,254	-	3,254
CMA Expenses		20,756	-	20,756	-	2,316	2,316
Rent		13,500	-	13,500	10,125	-	10,125
Bad Debt		2,000	-	2,000	-	-	-
Website Expenses		216	-	216	-	-	-
Sundry expenses		7	-	7	301	-	301
<b>TOTAL EXPENDITURE</b>		<b>293,679</b>	<b>22,538</b>	<b>316,217</b>	288,071	62,517	350,588
<b>Net income/expenditure</b>		<b>(103,026)</b>	<b>-</b>	<b>(103,026)</b>	(39,928)	(23,878)	(63,805)
<b>Transfers between funds</b>		27,949	(27,949)	-	-	-	-
<b>Net movement in funds</b>		<b>(75,077)</b>	<b>(27,949)</b>	<b>(103,026)</b>	(39,928)	(23,878)	(63,805)
<b>Total funds brought forward</b>		210,266	28,194	238,460	250,193	52,072	302,265
<b>Total funds carried forward</b>		<b>135,189</b>	<b>245</b>	<b>135,434</b>	210,266	28,194	238,460

This Statement of Financial Activities includes all gains and losses recognised in the year.  
All the activities of the charitable company are classed as continuing.  
The comparative figures for each fund are shown in notes to the accounts.

**S2 Food Poverty Network  
Balance Sheet  
as at 31 December 2024**

	Notes	2024 £	2023 £
<b>Fixed Assets</b>			
Tangible assets	6	5,518	5,934
<b>Current Assets</b>			
Debtors	7	1,000	2,000
Prepaid Expenses	8	4,407	8,491
Cash at Bank and in hand		138,349	238,741
		<u>143,756</u>	<u>249,232</u>
<b>Creditors - amounts due within one year</b>	9	(13,841)	(16,707)
<b>Net current assets</b>		<u>129,915</u>	<u>232,525</u>
<b>Net assets</b>		<u>135,434</u>	<u>238,460</u>
<b>Represented by:</b>			
General Funds		135,189	210,266
Restricted Funds	10	245	28,194
<b>Total funds</b>		<u>135,434</u>	<u>238,460</u>

Approved by the board of trustees on:

Signed on their behalf by:

Signed: *JTR Hull*

Date: 16 June 2025

Print name: JTR HULL  
Trustee

**S2 Food Poverty Network**  
**Notes to the financial statements**  
**for the year ended 31 December 2024**

## **1 Accounting policies**

### **Basis of preparation**

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) (effective 1 January 2019) - (Charities SORP (FRS102)).

S2 Food Poverty Network meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value, unless otherwise stated in the relevant accounting policy note(s).

### **Incoming resources**

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Donations and grants received for the general purposes of the Foodbank are included in unrestricted funds.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS102).

Goods donated and held as stock for distribution by the foodbank are recognised as incoming resources within voluntary income only when distributed, with an equivalent amount being included as resources expended.

Grant income is deferred if the period the monies relate to is specified or indicated by the funder.

### **Resources Expended**

All expenditure is included on an accruals basis and is recognised as a liability is incurred. The charity is not registered for VAT and accordingly resources expended are shown gross of irrecoverable VAT.

### **Funds**

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts. Transfers between unrestricted and restricted funds are made accordingly when restrictions are either added to or removed from the potential use of the respective funds.

**S2 Food Poverty Network**  
**Notes to the financial statements**  
**for the year ended 31 December 2024**

**Fixed Assets**

Where an asset has been purchased, it will be capitalised and depreciated on a straight line method over its useful life.

The following are standard useful lives for categories of fixed assets:

- Buildings: 50 years
- Equipment: 3-5 years
- Vehicles: 5 years
- Furniture: 10 years

**Trade debtors**

Trade debtors are amounts due from customers for services performed in the ordinary course of business.

**Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

<b>2 Donations</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2024 £</b>	<b>Total 2023 £</b>
Individual donations	56,338	-	56,338	81,398
Other donations	1,797	-	1,797	6,324
Standing orders	68,379	-	68,379	76,022
Gift Aid received	18,143	-	18,143	12,537
S2 Food Club	10,572	-	10,572	4,466
Covid-19 Appeal	-	14,930	14,930	24,956
Network Appeal	1,503	-	1,503	3,131
Cost of Living Appeal	-	7,608	7,608	4,702
	<b>156,731</b>	<b>22,538</b>	<b>179,269</b>	<b>213,534</b>

Prior year income includes restricted donations for of £32,788.

**S2 Food Poverty Network**  
**Notes to the financial statements**  
**for the year ended 31 December 2024**

<b>3 Grants</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
The Sheffield General Benevolent Society	1,000	-	1,000	-
ZM & GW Convalescent Trust		-	-	1,500
CMA	-		-	5,851
	<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>7,351</u>

Income received from CMA grant in 2023 was attributable to restricted funds.

**4 Donated goods**

The Statement of Financial Activities includes the estimated value of food that has been donated and used by the S2 Food Poverty Network Foodbank.

The estimated cost of food has been calculated by weight at an average retail cost of £1.68 per kilogram. The weighing of food only commenced at the beginning of October 2015, once charitable status had been achieved.

**5 Trustees and key management remuneration, benefits and expenses**

Other than reimbursed expenses, trustees received no remuneration, benefits or expenses in this period (2022: £nil).

**6 Tangible Fixed Assets**

<b>Cost</b>	<b>Fixture, fittings &amp; equipment</b>
	<b>£</b>
at 1 January 2023	7,005
Additions	1,062
Disposals	-
at 31 December 2024	<u>8,067</u>
<b>Depreciation</b>	
at 1 January 2023	1,070
Charge during the period	1,478
Disposals	-
at 31 December 2024	<u>2,549</u>
Net Book Value at 31 December 2024	<u>5,518</u>
Net Book Value at 31 December 2023	<u>5,934</u>

	<b>2024</b>	<b>2023</b>
<b>7 Debtors</b>	<b>£</b>	<b>£</b>
Debtors	1,000	2,000
	<u>1,000</u>	<u>2,000</u>
	<b>2024</b>	<b>2023</b>
<b>8 Prepayments</b>	<b>£</b>	<b>£</b>
Prepayments	4,407	8,491
	<u>4,407</u>	<u>8,491</u>
	<b>2024</b>	<b>2023</b>
<b>9 Creditors</b>	<b>£</b>	<b>£</b>
Accruals	6,024	16,707
	<u>6,024</u>	<u>16,707</u>

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**S2 Food Poverty Network**  
**Notes to the financial statements**  
**for the year ended 31 December 2024**

**10 Movement in funds**

<u>2024</u>	<b>Brought forward</b>	<b>Incoming Resources</b>	<b>Resources Expended</b>	<b>Transfers</b>	<b>Carried forward</b>
	£	£	£	£	£
The Network Appeal	28,996	22,538	22,538	(28,751)	245
CMA	(802)	-	-	802	-
	<b>28,194</b>	<b>22,538</b>	<b>22,538</b>	<b>(27,949)</b>	<b>245</b>

<u>2023</u>	<b>Brought forward</b>	<b>Incoming Resources</b>	<b>Resources Expended</b>	<b>Transfers</b>	<b>Carried forward</b>
	£	£	£	£	£
<i>The Network Appeal</i>	48,697	32,789	52,489	-	28,996
<i>CMA</i>	-	5,851	6,653	-	(802)
<i>The Talent Fund</i>	3,375	-	3,375	-	-
	<b>52,072</b>	<b>38,639</b>	<b>62,517</b>	<b>-</b>	<b>28,194</b>

**The Network Appeal**

Funds relating to a combination of the Covid 19 Appeal and Cost of Living appeal.

**Covid-19 Appeal**

S2 Food Poverty Network has Operated as banker for the Sheffield Foodbank Network Covid-19 Appeal. Distributing donations which are annotated with "Covid-19 Appeal" in the payment reference to the 15 Foodbanks in Sheffield (including S2 Food Poverty Network).

**Cost of Living Appeal**

Funds received from donations which are then shared across the Network of Food Banks, particularly

**CMA**

Grant received from South Yorkshire Community Foundation towards CMA debt monitoring.

**The Talent Fund**

Grant received under the aegis of 'Make Humanity Great Again' - to be used towards the group's charitable aims and objectives.

**S2 Food Poverty Network**  
**Notes to the financial statements**  
**for the year ended 31 December 2024**

**11 Net assets by fund**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2024</b>
Current assets	143,511	245	143,756
Current liabilities	(13,841)	-	(13,841)
	<b>129,670</b>	<b>245</b>	<b>129,915</b>

<i>Prior year</i>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2023</b>
<i>Current assets</i>	221,038	28,194	249,232
<i>Current liabilities</i>	(16,707)	-	(16,707)
	<b>204,331</b>	<b>28,194</b>	<b>232,525</b>

**12 Related party transactions**

There were no related party transactions during the year.

(2023: £6,418.61).

**S2 FOOD POVERTY NETWORK**

England & Wales - Charity number 1162137

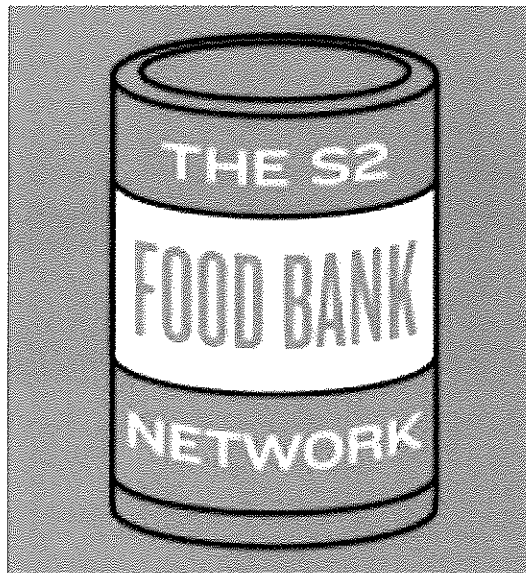
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# Accounts

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# S2 Food Poverty Network

Financial statements  
for the year ended 31 December 2023



Charity number: 1162137



The Spectrum, Coke Hill, Rotherham, S60 2HX  
Tel: 01709 829821 Fax: 01709 829822  
Email: [admin@varotherham.org.uk](mailto:admin@varotherham.org.uk) Web: [www.varotherham.org.uk](http://www.varotherham.org.uk)

VAR Community Accountancy

## S2 Food Poverty Network Contents

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**S2 Food Poverty Network  
Legal and Administrative Information**

<b>Charity number</b>	1162137
<b>Trustees</b>	J Le Corney D Matthews - Secretary J Hull - Co Chairperson T Gallagher - Treasurer J Whyms Rev Sibylle Eva Nothhelfer-Batten Sioned-Mair Richards C McKee - appointed 19 September 2022 G Roberts L Warren - appointed 18 September 2023 J Steinke - appointed 18 September 2023
<b>Registered office</b>	St Aidan's Church and Community Centre 2 Manor Lane Sheffield S2 1UF
<b>Bankers</b>	The Co-operative Bank Po Box 250 Skelmerdal WN8 6WT
<b>Independent examiner</b>	K O'Reilly employee of Voluntary Action Rotherham The Spectrum Coke Hill Rotherham S60 2HX



**S2 Food Poverty Network  
Trustees' annual report  
for the year ended 31 December 2023**

The charity is run according to its constitution which was adopted on 11 September 2013 and amended on 19 May 2015. It became registered as a charity on 11 June 2015.

**Objectives and activities**

The charity's objects are the prevention or relief of poverty, in particular among people living within the S2 postcode area of Sheffield, by the provision of emergency food parcels, items, services and facilities to individuals in financial need.

**Achievements and performance**

**a. The Overall Picture**

We continue to keep detailed, good records. These inform my report. We weigh all incoming donations and outgoing parcels of food. We know how many clients we help each week. We know the reasons why each individual has fallen into food poverty.

Our unit of measurement is "people fed". That is the number of individuals, or family members, who received provision for a week. For instance, a family of three attending Food Bank for four weeks would mean 12 "people fed". The overall data show that we gave 9900 weekly provisions in 2023. The equivalent figure for 2022 was 6530. We are addressing increasing need.

We know the reason for the food poverty of each client. 315 cited debt. 161 were simply short of money for essential expenditure. 24 were unemployed. 22 awaited delayed benefits. 14 were homeless, 4 were unknown, 4 were asylum seeking, 2 were seriously ill, 2 were allowed no recourse to public money.

**b. Significant Changes in Practice**

Our longstanding model, prior to 2023, was to give Food Bank assistance for up to 12 weeks as emergency support. If need continued beyond that timeframe, the client would be enrolled in our Food Club and receive help for up to 26 further weeks.

In March 2023, we opened our new Community Food Shop in premises across the road from our Food Bank base at St. Swithun's. We held a formal opening event in June to which donors and local leaders were invited. Wonderfully, Paul Edwards, son of Bill and Angie, fine volunteers who had died in the Covid epidemic, cut the ribbon.

Using our data and experience, we have now moved to a new model. This was the first of our significant changes in practice in 2023. We now more clearly see Food Bank provision as an emergency response. Clients, who often now are self-referred, spend around 4-6 weeks using Food Bank. During this time, they are asked to bring evidence of their need.

**S2 Food Poverty Network**  
**Trustees' annual report continued**  
**for the year ended 31 December 2023**

**Achievements and performance continued**

If the need continues beyond 4-6 weeks, the client is invited to use the new Community Food Shop. He or she would pay £2.50 per week to use the Shop. The Shop is stocked with, not just tinned and preserved foods, but with fresh food (often from Fareshare), fruit and vegetables. Clients exercise greater, but guided, choice. Typically their £2.50 would secure food to a value, depending on family size, of around £40.

By the close of 2023, we were averaging 100 clients per week in the Food Bank and 108 per week in Food Shop. We have appointed a part time Shop manager.

Access to the Food Shop depends on the client cooperating as we seek to help him/her address the essential causes of their food poverty. Our attempt to address, and diminish or remove, the causes of individuals' food poverty is our second major change in practice during 2023.

I have already mentioned the most frequent reasons for referral: debt and the challenge of managing few financial resources to best effect. To address the issue of debt, we have subscribed to the charity, Community Money Advice. CMA's model suits our needs. They train S2 Food Bank volunteers as debt mentors. The mentors interview clients and make appropriate records. These data are then inputted to CMA's site. CMA experts then point the way forward.

We now have 6 volunteers trained as debt mentors. We have appointed a part-time worker to input the data on to CMA's website. By the end of 2023 our mentors were working on 47 "active" CMA cases. In several of these the likely outcome would be a Debt Relief Order (DRO). A DRO is a government approved method of dealing with personal debts which enables the debtor, with some restrictions, to make a fresh start.

Our deeper discussions with clients revealed that many were not in receipt of all the benefits to which they might be entitled. We have now appointed a benefits advisor. By the year end he had helped 21 clients. He secured Housing Support Fund grants, offered support to 9 clients in pursuit of disputed Personal Independence Payments, helped with one Disability Living allowance case and applied for one home improvement grant. In his first four months of activity, the benefits advisor secured an additional £7,626 for our clients.

We plan, early in 2024, to offer budgeting advice and courses.

**c. Continuing, but enhancing, established practices**

As in previous years, in late 2023 we provided Winter Fuel top-ups. In November, the first round of top-ups, we distributed £1,700 in £50 top-ups to 34 households. In our second (November-December) round we gave £100 to the households. There would be a third round in late January.

**S2 Food Poverty Network  
Trustees' annual report continued  
for the year ended 31 December 2023**

**Achievements and performance continued**

We provided 75 Christmas family dinner parcels. The contents of these parcels were determined by family size/composition and by their choices of meats, garnishes, puddings etc.

We provided (sets of up to 8) presents for 75 children. Volunteers from several local businesses and our associated charities helped with wrapping presents. When our usual Father Christmas fell ill, Whirlow Hall Farm put us in touch with an excellent substitute!

**d. The bi-monthly newsletter**

Our Management Group, which includes Trustees, meets every two months. In May 2023, I began to post on the S2 Food Poverty Network Website, a Newsletter. This reported discussions, issues and trends which had emerged in our management meetings. I am now, thanks to a repeated invitation in these Newsletters, in grateful, more personal, contact with some 50 longstanding donors.

**e. Donations and Trends**

There are three routes by which we obtain the food distributed by Food Bank and Food Shop. Here are totals for 2023. In brackets are comparative figures for 2022:-

- 20,124 tonnes of food came via donations in kind. Often these foods came through local collecting groups. (25,499)
- 51,747 tonnes were purchased. These purchases were funded by standing order and other cash donation to Food Bank. (30,859)
- 16,746 tonnes came from Fareshare, the charity which distributes close-to-use-by foods from shop chains and restaurants. (15,582)

The comparative (2022 to 2023) figures show a drop in in-kind donations. (In 2022 we also received 34,666 tonnes as S2's share of central donations to the Sheffield Food Bank Network.) Our standing order and cash donations have held up well allowing us to increase the weight of purchased food.

**f. Resolving a continuing dilemma**

Our Management Group in 2022, and since, has faced a continuing dilemma. 2021 had been dominated by Covid-related issues. We had been very effective, thanks in particular to John Le Corney, one of our trustees, in pursuing a range of grants to help charities mid-pandemic. Furthermore, demand for our food parcels actually fell during the pandemic. This was due both to the rigors of isolation and to temporary uplifts in available benefits. Thus we ended 2022 with a healthy positive balance in our financial reserves.

We agreed, as a Management Group, to set a deficit budget for 2023. We planned carefully, and over time, to run down the reserves but knew we needed to keep an adequate buffer. We would spend on fuel top-ups, equipping and opening the Community Shop, developing strategies to address clients' debt issues and to secure their full benefit entitlements.



**Independent examiners report to the trustees of  
S2 Food Poverty Network ("the Charity")**

I report to the charity trustees on my examination of the accounts of S2 Food Poverty Network ("the Charity") for the year ended 31 December 2023.

**Responsibilities and basis of report**

As the charity trustees of S2 Food Poverty Network you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act).

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the application 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 material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Signed: 

Date: 24/09/24

Karen O'Reilly  
Voluntary Action Rotherham Ltd  
Community Accountancy  
The Spectrum, Coke Hill  
Rotherham  
S60 2HX

**S2 Food Poverty Network**  
**Statement of Financial Activities**  
**for the year ended 31 December 2023**

**Income from charitable activities:**

	Unrestricted Funds £	Restricted Funds £	2023 Total £	Unrestricted Funds £	Restricted Funds £	2022 Total £
Donations	2 180,746	32,788	213,534	171,397	50,117	221,514
Grants	3 1,500	5,851	7,351	4,500	5,000	9,500
Donated food	4 65,898	-	65,898	101,078	-	101,078
<b>TOTAL INCOME</b>	<b>248,143</b>	<b>38,639</b>	<b>286,783</b>	<b>276,975</b>	<b>55,117</b>	<b>332,092</b>

**Expenditure on charitable activities**

Food	172,546	3,375	175,921	164,085	1,625	165,710
Gas/electric top ups	13,460	-	13,460	4,262	-	4,262
Staff Salaries	44,535	4,247	48,782	48,314	-	48,314
Depreciation	1,070	-	1,070	-	-	-
PayPal charges	199	-	199	212	-	212
Payroll fees	58	-	58	48	-	48
Stationery/Postage	200	-	200	2,248	-	2,248
Publicity and marketing	-	-	-	-	-	-
Advice contract	-	-	-	-	-	-
Telephone	1,435	-	1,435	169	-	169
Equipment	11,507	-	11,507	6,134	-	6,134
Independent Examiners fee	850	-	850	788	-	788
Insurance	822	-	822	443	-	443
Repairs and Maintenance	12,293	-	12,293	-	-	-
St Swithuns	130	-	130	553	-	553
Volunteer expenses	838	-	838	303	-	303
Shop Expenses	7,620	-	7,620	-	-	-
Food Network: Covid-19 Appeal	-	-	-	-	-	-
Food Network: Network Appeal	-	52,489	52,489	23,790	1,830	25,620
Debt Relief	-	90	90	810	-	810
Bookkeeper fees	6,120	-	6,120	6,120	-	6,120
Uniforms	707	-	707	586	-	586
Office Expenses	3,254	-	3,254	1,338	-	1,338
CMA Expenses	-	2,316	2,316	1,701	-	1,701
Rent	10,125	-	10,125	5,581	-	5,581
Sundry expenses	301	-	301	288	-	288
<b>TOTAL EXPENDITURE</b>	<b>288,071</b>	<b>62,517</b>	<b>350,588</b>	<b>267,775</b>	<b>3,455</b>	<b>271,230</b>
<b>Net income/expenditure</b>	<b>(39,928)</b>	<b>(23,878)</b>	<b>(63,805)</b>	<b>9,200</b>	<b>51,662</b>	<b>60,862</b>
<b>Transfers between funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>	<b>(39,928)</b>	<b>(23,878)</b>	<b>(63,805)</b>	<b>9,200</b>	<b>51,662</b>	<b>60,862</b>
<b>Total funds brought forward</b>	<b>250,193</b>	<b>52,072</b>	<b>302,265</b>	<b>240,993</b>	<b>410</b>	<b>241,403</b>
<b>Total funds carried forward</b>	<b>210,266</b>	<b>28,194</b>	<b>238,459</b>	<b>250,193</b>	<b>52,072</b>	<b>302,265</b>

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

All the activities of the charitable company are classed as continuing.

The comparative figures for each fund are shown in notes to the accounts.

**S2 Food Poverty Network  
Balance Sheet  
as at 31 December 2023**

	Notes	2023 £	2022 £
<b>Fixed Assets</b>			
Tangible assets	6	5,934	-
<b>Current Assets</b>			
Debtors	7	2,000	1,145
Prepaid Expenses	8	8,491	-
Cash at Bank and in hand		<u>238,741</u>	<u>304,138</u>
		249,232	305,283
<b>Creditors - amounts due within one year</b>	9	(16,707)	(3,018)
<b>Net current assets</b>		<u>232,525</u>	<u>302,265</u>
<b>Net assets</b>		<u>238,460</u>	<u>302,265</u>
<b>Represented by:</b>			
General Funds		210,266	250,193
Restricted Funds	10	28,194	52,072
<b>Total funds</b>	11	<u>238,460</u>	<u>302,265</u>

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Approved by the board of trustees on:

Signed on their behalf by:

Signed: 

Date: 18/04/2024

Print name: JOHN HULL  
Trustee

**S2 Food Poverty Network**  
**Notes to the financial statements**  
**for the year ended 31 December 2023**

## **1 Accounting policies**

### **Basis of preparation**

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) (effective 1 January 2019) - (Charities SORP (FRS102)).

S2 Food Poverty Network meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value, unless otherwise stated in the relevant accounting policy note(s).

### **Incoming resources**

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Donations and grants received for the general purposes of the Foodbank are included in unrestricted funds.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS102).

Goods donated and held as stock for distribution by the foodbank are recognised as incoming resources within voluntary income only when distributed, with an equivalent amount being included as resources expended.

Grant income is deferred if the period the monies relate to is specified or indicated by the funder.

### **Resources Expended**

All expenditure is included on an accruals basis and is recognised as a liability is incurred. The charity is not registered for VAT and accordingly resources expended are shown gross of irrecoverable VAT.

### **Funds**

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts. Transfers between unrestricted and restricted funds are made accordingly when restrictions are either added to or removed from the potential use of the respective funds.

**S2 Food Poverty Network**  
**Notes to the financial statements**  
**for the year ended 31 December 2023**

**Fixed Assets**

Where an asset has been purchased, it will be capitalised and depreciated on a straight line method over its useful life.

The following are standard useful lives for categories of fixed assets:

- Buildings: 50 years
- Equipment: 3-5 years
- Vehicles: 5 years
- Furniture: 10 years

**Trade debtors**

Trade debtors are amounts due from customers for services performed in the ordinary course of business.

**Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

<b>2 Donations</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
Individual donations	81,398	-	81,398	81,561
Other donations	6,324	-	6,324	4,493
Standing orders	76,022	-	76,022	82,855
Gift Aid received	12,537	-	12,537	-
S2 Food Club	4,466	-	4,466	2,489
Covid-19 Appeal	-	24,956	24,956	41,779
Network Appeal	-	3,131	3,131	1,830
Cost of Living Appeal	-	4,702	4,702	6,508
	<u>180,746</u>	<u>32,788</u>	<u>213,534</u>	<u>221,514</u>

Prior year income includes restricted donations for of £50,117.

**S2 Food Poverty Network**  
**Notes to the financial statements**  
**for the year ended 31 December 2023**

<b>3 Grants</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£
Places for People	-	-	-	2,500
ZM & GW Convalescent Trust	1,500	-	1,500	-
Diocese of Sheffield	-	-	-	2,000
CMA	-	5,851	5,851	-
The Talent Fund	-	-	-	4,500
Sainsbury Neighbourhood Grant	-	-	-	500
	<u>1,500</u>	<u>5,851</u>	<u>7,351</u>	<u>9,500</u>

Income received from Talent Fund & Sainsbury neighbourhood grant in 2022 was attributable to restricted funds.

**4 Donated goods**

The Statement of Financial Activities includes the estimated value of food that has been donated and used by the S2 Food Poverty Network Foodbank.

The estimated cost of food has been calculated by weight at an average retail cost of £1.68 per kilogram. The weighing of food only commenced at the beginning of October 2015, once charitable status had been achieved.

**5 Trustees and key management remuneration, benefits and expenses**

Other than reimbursed expenses, trustees received no remuneration, benefits or expenses in this period (2022: £nil).

**6 Tangible Fixed Assets**

<b>Cost</b>	<b>Fixture, fittings &amp; equipment</b>
	£
at 1 January 2023	-
Additions	7,005
Disposals	-
at 31 December 2023	<u>7,005</u>
<b>Depreciation</b>	
at 1 January 2023	-
Change during the period	1,070
Disposals	-
at 31 December 2023	<u>1,070</u>
Net Book Value at 31 December 2023	<u>5,934</u>
Net Book Value at 31 December 2022	<u>-</u>

	<b>2023</b>	<b>2022</b>
<b>7 Debtors</b>	<b>£</b>	<b>£</b>
Debtors	2,000	1,145
	<u>2,000</u>	<u>1,145</u>
	<b>2023</b>	<b>2022</b>
<b>8 Prepayments</b>	<b>£</b>	<b>£</b>
Prepayments	8,491	-
	<u>8,491</u>	<u>-</u>
	<b>2023</b>	<b>2022</b>
<b>9 Creditors</b>	<b>£</b>	<b>£</b>
Accruals	16,707	3,018
	<u>16,707</u>	<u>3,018</u>

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**S2 Food Poverty Network**  
**Notes to the financial statements**  
**for the year ended 31 December 2023**

**10 Movement in funds**

<u>2023</u>	<b>Brought forward</b>	<b>Incoming Resources</b>	<b>Resources Expended</b>	<b>Transfers</b>	<b>Carried forward</b>
	£	£	£	£	£
Sainsbury Neighbourhood grant	-	-	-	-	-
Covid-19 Appeal	42,189	24,956	-	-	67,145
Cost of Living Appeal	6,508	4,702	-	-	11,209
Network Appeal	-	3,131	52,489	-	(49,358)
CMA	-	5,851	6,653	-	(802)
The Talent Fund	3,375	-	3,375	-	-
	<b>52,072</b>	<b>38,639</b>	<b>62,517</b>	<b>-</b>	<b>28,194</b>

<u>2022</u>	<b>Brought forward</b>	<b>Incoming Resources</b>	<b>Resources Expended</b>	<b>Transfers</b>	<b>Carried forward</b>
	£	£	£	£	£
<i>Sainsbury Neighbourhood grant</i>	-	500	500	-	-
<i>Covid-19 Appeal</i>	410	41,779	-	-	42,189
<i>Cost of Living Appeal</i>	-	6,508	-	-	6,508
<i>Network Appeal</i>	-	1,830	1,830	-	-
<i>The Talent Fund</i>	-	4,500	1,125	-	3,375
	<b>410</b>	<b>55,117</b>	<b>3,455</b>	<b>-</b>	<b>52,072</b>

**Sainsbury Neighbourhood Grant**

Grant received for Christmas food.

**Covid-19 Appeal**

S2 Food Poverty Network has Operated as banker for the Sheffield Foodbank Network Covid-19 Appeal. Distributing donations which are annotated with "Covid-19 Appeal" in the payment reference to the 15 Foodbanks in Sheffield (including S2 Food Poverty Network).

**Cost of Living Appeal**

Funds received from donations which are then shared across the Network of Food Banks, particularly relating to the Cost of Living crisis.

**Network Appeal**

Funds relating to a combination of the Covid 19 Appeal and Cost of Living appeal.

**CMA**

Grant received from South Yorkshire Community Foundation towards CMA debt monitoring.

**The Talent Fund**

Grant received under the aegis of 'Make Humanity Great Again' - to be used towards the group's charitable aims and objectives.

**S2 Food Poverty Network**  
**Notes to the financial statements**  
**for the year ended 31 December 2023**

**11 Net assets by fund**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2023</b>
Current assets	221,038	28,194	249,232
Current liabilities	(16,707)	-	(16,707)
	<u>204,331</u>	<u>28,194</u>	<u>232,525</u>

<i>Prior year</i>	<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<i>Total 2022</i>
<i>Current assets</i>	253,211	52,072	305,283
<i>Current liabilities</i>	(3,018)	-	(3,018)
	<u>250,193</u>	<u>52,072</u>	<u>302,265</u>

**12 Related party transactions**

Rent totalling £6,418.61 was paid during the year to The Manor Parish, for which a trustee is the team rector (2022: £5,581)

There were no other related party transactions during the year (2022: none).

**S2 FOOD POVERTY NETWORK**

England & Wales - Charity number 1162137

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# Accounts

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## S2 Food Poverty Network

Financial statements  
for the year ended 31 December 2022



Charity number: 1162137



The Spectrum, Coke Hill, Rotherham, S60 2HX  
Tel: 01709 829821 Fax: 01709 829822  
Email: [admin@varotherham.org.uk](mailto:admin@varotherham.org.uk) Web: [www.varotherham.org.uk](http://www.varotherham.org.uk)

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**S2 Food Poverty Network  
Legal and Administrative Information**

**Charity number** 1162137

**Trustees** S Loveitt - Treasurer to March 2022  
J Le Corney  
D Matthews - Secretary from March 2022  
J Hull - Co Chairperson  
T Gallagher - Treasurer from March 2022  
J Whyms  
Rev Sibylle Eva Nothhelfer-Batten  
Sioned-Mair Richards  
C McKee - appointed 19 September 2022  
G Roberts - appointed 19 September 2022

**Registered office** St Aidan's Church and Community Centre  
2 Manor Lane  
Sheffield  
S2 1UF

**Bankers** The Co-operative Bank  
Po Box 250  
Skelmerdal  
WN8 6WT

**Independent examiner** C Phelps employee of  
Voluntary Action Rotherham  
The Spectrum  
Coke Hill  
Rotherham  
S60 2HX



**S2 Food Poverty Network  
Trustees' annual report  
for the year ended 31 December 2022**

The charity is run according to its constitution which was adopted on 11 September 2013 and amended on 19 May 2015. It became registered as a charity on 11 June 2015.

**Objectives and activities**

The charity's objects are the prevention or relief of poverty, in particular among people living within the S2 postcode area of Sheffield, by the provision of emergency food parcels, items, services and facilities to individuals in financial need.

**Achievements and performance**

We continue to keep detailed, good records. These inform my report. We weigh all incoming donations and outgoing parcels of food. We know how many clients we help each week. We know the reasons why each individual has fallen into food poverty. Normally a client will come 12 times to Food Bank for emergency support. This will be followed, in most continuing cases, by 26 weeks' help from Food Club.

In 2022, S2 Food Bank and Food Club combined gave support on this basis on 6,530 occasions. The comparative total for 2021 was 5405. The 2021 totals were, however, greatly affected by Covid lockdowns which reduced access and take-up.

In February 2022 all Covid-related restrictions in England were ended. We cautiously began to restore many of our pre-Covid routines. As the need for our support began to return to pre-Covid levels, we changed some routines. Here I pay tribute to the work of Sue Rose, our manager, who led on these changes, and, of course, to our numerous helper volunteers who made them work.

The first major change was to open Food Bank on one, rather than two, weekly occasions of 2 hours. This was more efficient but depended on very swift packing of parcels after clients select their preferences. Previously, each client's bags were packed in a small room lined with shelves. To effect this acceleration in packing, we invested in 20 large, wheeled racks which we began to arrange in three rows in the large hall. The racks were sequenced according to the sheets of client choice/preference. We also bought numerous shopping trolleys which packers would fill moving along the three rows of racks.

The second major change was that we began to accept clients who self-referred. Formerly we required referral by a "reputable person". During Covid, with isolation and distancing, such referrals were difficult for clients to pursue. Now, we developed a new practice: the self-referrer was helped but required, if emergency help was needed, to bring proof of circumstances on their next visit.

**S2 Food Poverty Network**  
**Trustees' annual report continued**  
**for the year ended 31 December 2022**

**Achievements and performance continued**

Food Club also operated on Wednesdays but before Food Bank. Our bi-monthly management/trustees' meetings received clear reports on numbers and the developing practice of Food Club. Over the year the number of clients using Food Club rose from 11 to 30. We realised how much clients appreciated the greater element of personal choice of foods from Food Club and the sense of being a "shopper" again.

Our routines for Christmas 2021 had been seriously and adversely affected by Covid. Christmas 2022 marked a return to normality. We returned to the practice of giving ingredients for Christmas dinners, selected by clients, and collected by them to cook at home over Christmas. This was a real contribution to family and children's experience of a proper Christmas.

We also, for the first time, attempted to address the issue of fuel poverty. We know our clients well. Each will have explained their straitened circumstances to our managers, trained advisors or to Citizens Advice Bureau. We helped 49 households by contributing to their energy costs in the winter months prior to Christmas 2022. We would continue, and expand, this necessary help into 2023.

We became, as 2022 went on, increasingly aware of the pressures on many individuals and families, even those who had fully accessed Universal Credit and other benefit funding. The inflation rate for food and drink in the United Kingdom would reach 19 percent by April 2023. The UK inflation rate surged to 11.1 percent in October 2022, with the country in the grip of a serious cost of living crisis. The impact of this steep inflation was greatest, perhaps, on those in receipt of benefits as any commensurate increase in those benefits would not come through until April 2023.

Our Management Group in 2022, and since, has faced a continuing dilemma. 2021 had been dominated by Covid-related issues. We had been very effective, thanks in particular to John Le Corney, one of our trustees, in pursuing a range of grants to help charities mid-pandemic. Furthermore, demand for our food parcels actually fell during the pandemic. This was due both to the rigors of isolation and to temporary uplifts in available benefits. Thus we ended 2022 with a healthy positive balance in our financial reserves.

Here lies the dilemma. Our funds should be used to relieve food (and fuel) poverty. On the other hand, we simply do not know what is round the corner. We had used some of these reserves to deal with 2022's unpredicted food price inflation and a definite reduction in donated foods. We had also attempted to address fuel poverty as already explained. What, then, is the prudent way forward?

**S2 Food Poverty Network  
Trustees' annual report continued  
for the year ended 31 December 2022**

**Achievements and performance continued**

We agreed, as a Management Group, to set a deficit budget for 2023. We plan carefully, and over time, to run down the reserves but know we need to keep an adequate buffer.

I have already explained three changes in practice made in 2022. (1) We moved to a single, Wednesday, day opening of Food Bank. (2) We began to accept, then carefully validate, self-referrals. (3) We sought to relieve fuel poverty as winter came.

I shall now describe two more significant changes the processes of which began in 2022 but will, we hope, lead to fruition in 2023:-

- Our discussions with clients showed that the most frequent reason for their food poverty was debt. Often a necessary but unforeseen expense was met by borrowing. Our established practice was to work with Citizens' Advice Bureau in offering debt management advice. Late in 2022, we began to work with Community Money Advice. CMA is training several of our volunteers as debt mentors. We see this development as a sensible strategy to address a key cause of local food poverty.
- We also developed a plan to open a Community Shop in vacant premises across the road from St. Swithun's. Such a shop would, we hope, offer follow-on from Food Bank which might well extend beyond the time-limited access to Food Club.

This report on S2 Food Poverty Network's activities in 2022 must include sincere expression of gratitude to our donors and volunteers. Without them we could not do our vital work. It would be inappropriate to mention names of individuals. Just let me say that, each time I attend a meeting or help as a volunteer, I am deeply impressed by the dedication, empathy and actions of the volunteers. Equally, I hail the generosity of donors: many have made regular collections of food or financial contributions over several years.

**Public benefit**

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

**Financial review**

Funds are held only to allow the charity to continue to function month to month. There is no specific reserves policy in place at present.

Approved by the board of trustees on:

Signed: 

Print name: JOHN HULL

Date: 18/09/23

Position: Chair Trustees

**Independent examiners report to the trustees of  
S2 Food Poverty Network ("the Charity")**

I report to the charity trustees on my examination of the accounts of S2 Food Poverty Network ("the Charity") for the year ended 31 December 2022.

**Responsibilities and basis of report**

As the charity trustees of S2 Food Poverty Network you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act).

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the application 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 material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Signed:



Date: 20/9/2023

Charlotte Phelps  
Voluntary Action Rotherham Ltd  
Community Accountancy  
The Spectrum, Coke Hill  
Rotherham  
S60 2HX

**S2 Food Poverty Network  
Statement of Financial Activities  
for the year ended 31 December 2022**

**Income from charitable activities:**

	Unrestricted Funds £	Restricted Funds £	2022 Total £	Unrestricted Funds £	Restricted Funds £	2021 Total £
Donations	2 171,397	50,117	221,514	161,871	40,283	202,154
Grants	3 4,500	5,000	9,500	-	1,000	1,000
Donated food	4 101,078	-	101,078	47,358	-	47,358
<b>TOTAL INCOME</b>	<b>276,975</b>	<b>55,117</b>	<b>332,092</b>	<b>209,229</b>	<b>41,283</b>	<b>250,512</b>

**Expenditure on charitable activities**

Food	164,085	1,625	165,710	90,492	1,000	91,492
Gas/electric top ups	4,262	-	4,262	2,050	-	2,050
Staff Salaries	48,314	-	48,314	21,261	777	22,038
PayPal charges	212	-	212	403	-	403
Payroll fees	48	-	48	103	-	103
Stationery/Postage	2,248	-	2,248	1,506	-	1,506
Publicity and marketing	-	-	-	825	-	825
Advice contract	-	-	-	8,800	-	8,800
Telephone	169	-	169	148	-	148
Equipment	6,134	-	6,134	5,677	-	5,677
Independent Examiners fee	788	-	788	750	-	750
Insurance	443	-	443	446	-	446
St Swithuns	553	-	553	9,807	-	9,807
Volunteer expenses	303	-	303	738	-	738
Food Network: Covid-19 Appeal	-	-	-	(2,658)	39,873	37,215
Food Network: Network Appeal	23,790	1,830	25,620	-	-	-
Debt Relief	810	-	810	-	-	-
Bookkeeper fees	6,120	-	6,120	-	-	-
Uniforms	586	-	586	-	-	-
Office Expenses	1,338	-	1,338	-	-	-
CMA Expenses	1,701	-	1,701	-	-	-
Rent	5,581	-	5,581	-	-	-
Sundry expenses	288	-	288	338	-	338
<b>TOTAL EXPENDITURE</b>	<b>267,775</b>	<b>3,455</b>	<b>271,230</b>	<b>140,686</b>	<b>41,650</b>	<b>182,336</b>
<b>Net income/expenditure</b>	<b>9,200</b>	<b>51,662</b>	<b>60,862</b>	<b>68,543</b>	<b>(367)</b>	<b>68,176</b>
<b>Transfers between funds</b>	-	-	-	-	-	-
<b>Net movement in funds</b>	<b>9,200</b>	<b>51,662</b>	<b>60,862</b>	<b>68,543</b>	<b>(367)</b>	<b>68,176</b>
<b>Total funds brought forward</b>	<b>240,993</b>	<b>410</b>	<b>241,403</b>	<b>172,450</b>	<b>777</b>	<b>173,227</b>
<b>Total funds carried forward</b>	<b>250,193</b>	<b>52,072</b>	<b>302,265</b>	<b>240,993</b>	<b>410</b>	<b>241,403</b>

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

All the activities of the charitable company are classed as continuing.

The comparative figures for each fund are shown in notes to the accounts.

**S2 Food Poverty Network  
Balance Sheet  
as at 31 December 2022**

	Notes	2022 £	2021 £
<b>Current Assets</b>			
Debtors	6	1,145	403
Cash at Bank and in hand		<u>304,138</u>	<u>241,750</u>
		305,283	242,153
<b>Creditors - amounts due within one year</b>	7	(3,018)	(750)
		<u>302,265</u>	<u>241,403</u>
<b>Net current assets</b>			
		<u>302,265</u>	<u>241,403</u>
<b>Net assets</b>			
		<u>302,265</u>	<u>241,403</u>
<b>Represented by:</b>			
General Funds		250,193	240,993
Restricted Funds	8	52,072	410
		<u>302,265</u>	<u>241,403</u>
<b>Total funds</b>	9		

Approved by the board of trustees on:

Signed on their behalf by:

Signed:                     JTRhuy                    

Date: 19/09/23

Print name:                     JOHN HULL                      
Trustee

**S2 Food Poverty Network**  
**Notes to the financial statements**  
**for the year ended 31 December 2022**

## **1 Accounting policies**

### **Basis of preparation**

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) (effective 1 January 2019) - (Charities SORP (FRS102)).

S2 Food Poverty Network meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value, unless otherwise stated in the relevant accounting policy note(s).

### **Incoming resources**

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Donations and grants received for the general purposes of the Foodbank are included in unrestricted funds.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS102).

Goods donated and held as stock for distribution by the foodbank are recognised as incoming resources within voluntary income only when distributed, with an equivalent amount being included as resources expended.

Grant income is deferred if the period the monies relate to is specified or indicated by the funder.

### **Resources Expended**

All expenditure is included on an accruals basis and is recognised as a liability is incurred. The charity is not registered for VAT and accordingly resources expended are shown gross of irrecoverable VAT.

### **Funds**

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts. Transfers between unrestricted and restricted funds are made accordingly when restrictions are either added to or removed from the potential use of the respective funds.

**S2 Food Poverty Network**  
**Notes to the financial statements**  
**for the year ended 31 December 2022**

**Fixed Assets**

Where an asset has been funded via restricted funds, it will be capitalised and depreciated over its useful life, or the length of the project/funding which ever is shorter.

**Trade debtors**

Trade debtors are amounts due from customers for services performed in the ordinary course of business.

**Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

<b>2 Donations</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
Individual donations	81,561	-	81,561	62,732
Other donations	4,493	-	4,493	3,920
Standing orders	82,855	-	82,855	77,046
Gift Aid received	-	-	-	15,893
S2 Food Club	2,489	-	2,489	2,280
Covid-19 Appeal	-	41,779	41,779	40,283
Network Appeal	-	1,830	1,830	-
Cost of Living Appeal	-	6,508	6,508	-
	<u>171,397</u>	<u>50,117</u>	<u>221,514</u>	<u>202,154</u>

Prior year income includes restricted donations for the Covid-19 appeal of £40,283.

**S2 Food Poverty Network**  
**Notes to the financial statements**  
**for the year ended 31 December 2022**

<b>3. Grants</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
Places for People	2,500	-	2,500	-
Diocese of Sheffield	2,000	-	2,000	-
The Talent Fund	-	4,500	4,500	-
Sainsbury Neighbourhood Grant	-	500	500	1,000
	<u>4,500</u>	<u>5,000</u>	<u>9,500</u>	<u>1,000</u>

All income received from grants in 2021 was all attributable to restricted funds.

**4 Donated goods**

The Statement of Financial Activities includes the estimated value of food that has been donated and used by the S2 Food Poverty Network Foodbank.

The estimated cost of food has been calculated by weight at an average retail cost of £1.68 per kilogram. The weighing of food only commenced at the beginning of October 2015, once charitable status had been achieved.

**5 Trustees and key management remuneration, benefits and expenses**

Other than reimbursed expenses, trustees received no remuneration, benefits or expenses in this period (2021: £nil).

	<b>2022 £</b>	<b>2021 £</b>
<b>6 Debtors</b>		
Prepayments	1,145	403
	<u>1,145</u>	<u>403</u>
<b>7 Creditors</b>		
Accruals	3,018	750
	<u>3,018</u>	<u>750</u>

**S2 Food Poverty Network**  
**Notes to the financial statements**  
**for the year ended 31 December 2022**

**8 Movement in funds**

<u>2022</u>	<b>Brought forward</b>	<b>Incoming Resources</b>	<b>Resources Expended</b>	<b>Transfers</b>	<b>Carried forward</b>
	£	£	£	£	£
Sainsbury Neighbourhood grant	-	500	500	-	-
Covid-19 Appeal	410	41,779	-	-	42,189
Cost of Living Appeal	-	6,508	-	-	6,508
Network Appeal	-	1,830	1,830	-	-
The Talent Fund	-	4,500	1,125	-	3,375
	<b>410</b>	<b>55,117</b>	<b>3,455</b>	<b>-</b>	<b>52,072</b>

<u>2021</u>	<b>Brought forward</b>	<b>Incoming Resources</b>	<b>Resources Expended</b>	<b>Transfers</b>	<b>Carried forward</b>
	£	£	£	£	£
Albert Gubay Foundation	777	-	777	-	-
Sainsbury Neighbourhood grant	-	1,000	1,000	-	-
Covid-19 Appeal	-	40,283	39,873	-	410
	<b>777</b>	<b>41,283</b>	<b>41,650</b>	<b>-</b>	<b>410</b>

**Sainsbury Neighbourhood Grant**

Grant received for Christmas food.

**Albert Gubay Foundation** - Funding to support staff costs, food and storage costs.

**Covid-19 Appeal**

S2 Food Poverty Network has Operated as banker for the Sheffield Foodbank Network Covid-19 Appeal. Distributing donations which are annotated with "Covid-19 Appeal" in the payment reference to the 15 Foodbanks in Sheffield (including S2 Food Poverty Network).

**Network Appeal**

Funds relating to a combination of the Covid 19 Appeal and Cost of Living appeal.

**Cost of Living Appeal**

Funds received from donations which are then shared across the Network of Food Banks, particularly relating to the Cost of Living crisis.

**The Talent Fund**

Grant received under the aegis of 'Make Humanity Great Again' - to be used towards the group's charitable aims and objectives.

**S2 Food Poverty Network**  
**Notes to the financial statements**  
**for the year ended 31 December 2022**

**9 Net assets by fund**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2022</b>
Current assets	253,211	52,072	305,283
Current liabilities	(3,018)	-	(3,018)
	<b><u>250,193</u></b>	<b><u>52,072</u></b>	<b><u>302,265</u></b>

<i>Prior year</i>	<i><b>Unrestricted Funds</b></i>	<i><b>Restricted Funds</b></i>	<i><b>Total 2021</b></i>
<i>Current assets</i>	241,743	410	242,153
<i>Current liabilities</i>	(750)	-	(750)
	<b><u>240,993</u></b>	<b><u>410</u></b>	<b><u>241,403</u></b>

**10 Related party transactions**

Rent totalling £5,581 was paid during the year to The Manor Parish, for which a trustee is the team rector (2021:nil)

There were no other related party transactions during the year (2021: none).

**S2 FOOD POVERTY NETWORK**

England & Wales - Charity number 1162137

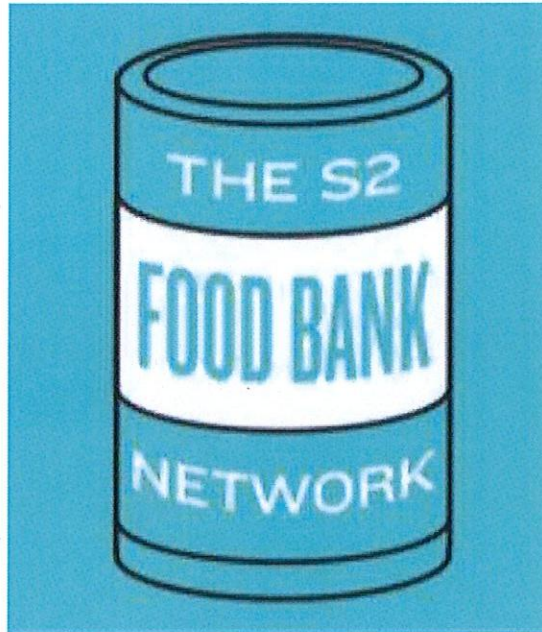
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# Accounts

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## S2 Food Poverty Network

Financial statements  
for the year ended 31 December 2021



Charity number: 1162137



The Spectrum, Coke Hill, Rotherham, S60 2HX  
Tel: 01709 829821 Fax: 01709 829822  
Email: [admin@varotherham.org.uk](mailto:admin@varotherham.org.uk) Web: [www.varotherham.org.uk](http://www.varotherham.org.uk)

## S2 Food Poverty Network Contents

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**S2 Food Poverty Network  
Legal and Administrative Information**

<b>Charity number</b>	1162137
<b>Trustees</b>	S Loveitt - Treasurer to March 2022 J Le Comey D Matthews - Co Chairperson J Hull - Co Chairperson T Gallagher - Treasurer from March 2022 J Whyms Rev Sibylle Eva Nothhelfer-Batten - appointed 19 July 2021 Sioned-Mair Richards - appointed 19 July 2021
<b>Registered office</b>	St Aidan's Church and Community Centre 2 Manor Lane Sheffield S2 1UF
<b>Bankers</b>	The Co-operative Bank Po Box 250 Skelmerdal WN8 6WT
<b>Independent examiner</b>	F Hazlehurst employee of Voluntary Action Rotherham The Spectrum Coke Hill Rotherham S60 2HX



**S2 Food Poverty Network  
Trustees' annual report  
for the year ended 31 December 2021**

The charity is run according to its constitution which was adopted on 11 September 2013 and amended on 19 May 2015. It became registered as a charity on 11 June 2015.

**Objectives and activities**

The charity's objects are the prevention or relief of poverty, in particular among people living within the S2 postcode area of Sheffield, by the provision of emergency food parcels, items, services and facilities to individuals in financial need.

**Achievements and performance**

In 2021 the Food Bank fed 5,405 clients, giving out 2,398 food parcels. These figures compare with 2020, before Covid, when we fed 11,265 clients and gave out 4,964 parcels. Our activities in 2021 were severely affected by the Covid lockdowns. The 2021 reduction in clients helped and food distributed reflects two factors. First, restrictions on movement during lockdown affected numbers coming to Food Bank. Second, there were numerous other food distributing initiatives offered by government and charities during the worst of the pandemic.

The third lockdown in England began in early January 2021. It would be more than a year until, in February 2022, all restrictions in England were lifted.

Prior to the lockdowns we operated the twin provisions of Food Bank and Food Club. Clients with suitable referrals might be helped by Food Bank with emergency provision for up to 12 weeks. Those still in need of help might then join the Food Club and be helped for a further 12 weeks.

The rules of social distancing made changes to our routines necessary. Sue Rose, the S2 manager, devised new systems of queuing and movement around the St. Swithun's building which kept clients and volunteers safe. These routines were tweaked and developed as government guidance developed over the year.

We should pay tribute to Sue Rose for these swift, effective responses. We should also hail the established volunteers who continued to help and those furloughed local residents and workers who additionally volunteered. Briefly, to meet the special needs of those required to isolate at home, Food Bank provided numerous home deliveries. Again newer volunteers, who offered their cars, made this outreach initiative possible.

**S2 Food Poverty Network**  
**Trustees' annual report continued**  
**for the year ended 31 December 2021**

**Achievements and performance continued**

Another area of initiative in 2021 was the pursuit of external grant funding. The Food Bank accessed specific grants from government and charities intended to meet exacerbated needs during the pandemic. Again we should pay credit to those, for instance John Le Corney, one of our trustees, who skilfully completed numerous grant applications.

We should record thanks to all our many donors of food, standing orders and cash. It is right to name our friends at Sainsbury, at the Sheffield Coop and Rotary Clubs who made special, additional donations. We, as always, should remember the help of St. Swithun's church and its team.

Lockdowns necessarily changed our routines. Face-to-face discussions between clients and Food Bank volunteers were almost impossible. Contacts with outside agencies, to verify needs or changes in a client's circumstances, were difficult and sometimes impossible. The help we usually gave, when a client joined Food Club, to prepare for greater independence was thus much limited. This situation called for sensitivity to evident need and, often, extension of our support beyond the nominal 24 weeks. This would leave a legacy post-lockdowns. We would have additional Food Club members above our normal limits. Most of these extended cases would have debt-related issues.

In October 2021, the temporary £20 per week uplift to Universal Credit was ended. This, undoubtedly, contributed to the number of client referrals. We responded by offering in certain cases, and using dedicated funding, top-up grants for electric and gas costs. We know that clients need energy supply to cook our donated food.

When 2021 ended, Food Bank was still operating with the amended routines necessitated by social distancing guidance. Looking back, we should be proud. The S2 community had risen to the unforeseen challenges of the pandemic. We had noted the likely legacy of the pandemic, in terms of numbers in Food Club. Always looking ahead and anticipating the end of lockdowns, we had tentative plans to develop post-Covid practices and provisions which would continue to keep us safe, meet growing local food need, and address the legacy in terms of numbers of clients. We had, we hoped, come through the worst.

When 2021 ended, Food Bank was still operating with the amended routines necessitated by social distancing guidance. Looking back, we should be proud. The S2 community had risen to the unforeseen challenges of the pandemic. We had noted the likely legacy of the pandemic, in terms of numbers in Food Club. Always looking ahead and anticipating the end of lockdowns, we had tentative plans to develop post-Covid practices and provisions which would continue to keep us safe, meet growing local food need, and address the legacy in terms of numbers of clients. We had, we hoped, come through the worst.

**S2 Food Poverty Network  
Trustees' annual report continued  
for the year ended 31 December 2021**

**Achievements and performance continued**

There is only one way to end this 2021 Report. That is noting the greatest cost of Covid 19. We lost three highly valued colleagues. Councillor Pat Midgley was a local Manor councillor. She liaised between the Food Bank and the Council and was a trustee of the Food Bank. We also lost Bill and Angie Edwards. They died within days of each other at the pandemic start. They were wonderful volunteers. Bill was fun, welcoming and friendly. Angie had an eye for detail and sought every opportunity to help.

**Looking to 2022**

We reflected on the experience and legacies of 2021 as we entered 2022. We knew the cost of living crisis was likely to worsen and increase food demand. We had already used resources to provide top-up grants for fuel costs. The dilemma for so many clients in choosing between heating and eating would surely worsen. Ways to address the dilemma had already emerged in terms of extending access to Food Club and using its context to promote clients' choice and growing independence. We knew that client debt was now the primary reason for referral. We would, alongside Citizens' Advice Bureau, provide more personal advice and, where suitable, support application for Debt Relief Orders. Finally, we knew that we could learn from other food-related initiatives across Sheffield. During the pandemic our Treasurer, Simon Loveitt, had acted on behalf of other Sheffield Food Banks in administering national grants. Terry Gallagher, a Trustee and volunteer, had maintained his cross-Sheffield contacts. We were sure we would continue to play an active role in partnership working and networking across the city.

**Public benefit**

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

**Financial review**

Funds are held only to allow the charity to continue to function month to month. There is no specific reserves policy in place at present.

**In conclusion**

The Trustees would like to express their sincere thanks to all the volunteers and donors who have made our work possible in an increasingly challenging environment.

Approved by the board of trustees on:

*JRH*

Signed:

Print name: JOHN HULL

Date: 18/7/22

Position: *Chairperson*

**Independent examiners report to the trustees of  
S2 Food Poverty Network ("the Charity")**

I report to the charity trustees on my examination of the accounts of S2 Food Poverty Network ("the Charity") for the year ended 31 December 2021.

**Responsibilities and basis of report**

As the charity trustees of S2 Food Poverty Network you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the application Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Accounting Technicians, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Signed: 

Date: 21/8/2022

Faye Hazlehurst FMAAT  
Voluntary Action Rotherham Ltd  
Community Accountancy  
The Spectrum, Coke Hill  
Rotherham  
S60 2HX

**S2 Food Poverty Network**  
**Statement of Financial Activities**  
**for the year ended 31 December 2021**

**Income from charitable activities:**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>2021</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>2020</b>
	<b>Funds</b>	<b>Funds</b>	<b>Total</b>	<b>Funds</b>	<b>Funds</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Donations	2 161,871	40,283	202,154	209,794	122,192	331,986
Grants	3 -	1,000	1,000	-	30,900	30,900
Donated food	4 47,358	-	47,358	77,709	-	77,709
<b>TOTAL INCOME</b>	<b>209,229</b>	<b>41,283</b>	<b>250,512</b>	<b>287,503</b>	<b>153,092</b>	<b>440,595</b>

**Expenditure on charitable activities**

Food	90,492	1,000	91,492	125,855	6,997	132,852
Gas/electric top ups	2,050	-	2,050	1,070	250	1,320
Staff secondment	21,261	777	22,038	-	15,223	15,223
PayPal charges	403	-	403	757	-	757
Payroll fees	103	-	103	-	-	-
Stationery	1,506	-	1,506	645	95	740
Publicity and marketing	825	-	825	129	-	129
Advice contract	8,800	-	8,800	-	-	-
Heat and light	-	-	-	3,515	-	3,515
Telephone	148	-	148	852	-	852
Equipment	5,677	-	5,677	6,626	7,558	14,184
Independent Examiners fee	750	-	750	750	-	750
Insurance	446	-	446	118	-	118
St Swithuns	9,807	-	9,807	8,764	-	8,764
Volunteer expenses	738	-	738	88	-	88
Food Network Covid-19 Appeal	(2,658)	39,873	37,215	(7,759)	122,192	114,433
Sundry expenses	338	-	338	-	-	-
<b>TOTAL EXPENDITURE</b>	<b>140,686</b>	<b>41,650</b>	<b>182,336</b>	<b>141,410</b>	<b>152,315</b>	<b>293,725</b>
<b>Net income/expenditure</b>	<b>68,543</b>	<b>(367)</b>	<b>68,176</b>	<b>146,093</b>	<b>777</b>	<b>146,870</b>
<b>Transfers between funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>	<b>68,543</b>	<b>(367)</b>	<b>68,176</b>	<b>146,093</b>	<b>777</b>	<b>146,870</b>
<b>Total funds brought forward</b>	<b>172,450</b>	<b>777</b>	<b>173,227</b>	<b>26,357</b>	<b>-</b>	<b>26,357</b>
<b>Total funds carried forward</b>	<b>240,993</b>	<b>410</b>	<b>241,403</b>	<b>172,450</b>	<b>777</b>	<b>173,227</b>

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

All the activities of the charitable company are classed as continuing.

The comparative figures for each fund are shown in notes to the accounts.

**S2 Food Poverty Network  
Balance Sheet  
as at 31 December 2021**

	Notes	2021 £	2020 £
<b>Current Assets</b>			
Debtors	6	403	311
Cash at Bank and in hand		241,750	173,666
		242,153	173,977
<b>Creditors - amounts due within one year</b>	<b>7</b>	(750)	(750)
<b>Net current assets</b>		<b>241,403</b>	<b>173,227</b>
<b>Net assets</b>		<b>241,403</b>	<b>173,227</b>
<b>Represented by:</b>			
General Funds		240,993	172,450
Restricted Funds	8	410	777
<b>Total funds</b>	<b>9</b>	<b>241,403</b>	<b>173,227</b>

Approved by the board of trustees on:

Signed on their behalf by:

Signed: J R Hull

Date: 18/7/22

Print name: J HULL  
Trustee

**S2 Food Poverty Network**  
**Notes to the financial statements**  
**for the year ended 31 December 2021**

## **1 Accounting policies**

### **Basis of preparation**

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) (effective 1 January 2019) - (Charities SORP (FRS102)).

S2 Food Poverty Network meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value, unless otherwise stated in the relevant accounting policy note(s).

### **Incoming resources**

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Donations and grants received for the general purposes of the Foodbank are included in unrestricted funds.

No amount is included in the the financial statements for volunteer time in line with the SORP (FRS102).

Goods donated and held as stock for distribution by the foodbank are recognised as incoming resources within voluntary income only when distributed, with an equivalent amount being included as resources expended.

Grant income is deferred if the period the monies relate to is specified or indicated by the funder.

### **Resources Expended**

All expenditure is included on an accruals basis and is recognised as a liability is incurred. The charity is not registered for VAT and accordingly resources expended are shown gross of irrecoverable VAT.

### **Funds**

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts. Transfers between unrestricted and restricted funds are made accordingly when restrictions are either added to or removed from the potential use of the respective funds.

**S2 Food Poverty Network**  
**Notes to the financial statements**  
**for the year ended 31 December 2021**

**Fixed Assets**

Where an asset has been funded via restricted funds, it will be capitalised and depreciated over its useful life, or the length of the project/funding which ever is shorter.

**Trade debtors**

Trade debtors are amounts due from customers for services performed in the ordinary course of business.

**Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

<b>2 Donations</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2021 £</b>	<b>Total 2020 £</b>
Individual donations	62,732	-	62,732	146,228
Other donations	3,920	-	3,920	7,121
Standing orders	77,046	-	77,046	43,181
Gift Aid received	15,893	-	15,893	10,080
S2 Food Club	2,280	-	2,280	3,184
Covid-19 Appeal	-	40,283	40,283	122,192
	<u>161,871</u>	<u>40,283</u>	<u>202,154</u>	<u>331,986</u>

Prior year income includes restricted donations for the Covid-19 appeal of £122,192. This includes grants from South Yorkshire Community Foundation of £25,000 and Sheffield Town Trust of £10,000.

**S2 Food Poverty Network**  
**Notes to the financial statements**  
**for the year ended 31 December 2021**

<b>3 Grants</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2021</b>	<b>Total 2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
National Lottery - Covid 19	-	-	-	10,000
Sheffield City Council	-	-	-	1,000
John Lewis Partnership	-	-	-	2,000
Graves Trust	-	-	-	2,500
Albert Gubay Community Foundation	-	-	-	10,000
WRAP	-	-	-	5,000
Neighbourly Community Fund	-	-	-	400
Sainsbury Neighbourhood Grant	-	1,000	1,000	-
	<u>-</u>	<u>1,000</u>	<u>1,000</u>	<u>30,900</u>

All income received from grants in 2020 was all attributable to restricted funds.

**4 Donated goods**

The Statement of Financial Activities includes the estimated value of food that has been donated and used by the S2 Food Poverty Network Foodbank.

The estimated cost of food has been calculated by weight at an average retail cost of £1.68 per kilogram. The weighing of good only commenced at the beginning of October 2015, once charitable status had been achieved.

**5 Trustees and key management remuneration, benefits and expenses**

Other than re-imbursed expenses, trustees received no remuneration, benefits or expenses in this period (2020: £nil).

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>6 Debtors</b>		
Prepayments	403	311
	<u>403</u>	<u>311</u>
<b>7 Creditors</b>		
Accruals	750	750
	<u>750</u>	<u>750</u>

**S2 Food Poverty Network**  
**Notes to the financial statements**  
**for the year ended 31 December 2021**

**8 Movement in funds**

<u>2021</u>	<b>Brought forward</b>	<b>Incoming Resources</b>	<b>Resources Expended</b>	<b>Transfers</b>	<b>Carried forward</b>
	£	£	£	£	£
Albert Gubay Foundation	777	-	777	-	-
Sainsbury Neighbourhood grant	-	1,000	1,000	-	-
Covid-19 Appeal	-	40,283	39,873	-	410
	<b>777</b>	<b>41,283</b>	<b>41,650</b>	<b>-</b>	<b>410</b>

<u>2020</u>	<b>Brought forward</b>	<b>Incoming Resources</b>	<b>Resources Expended</b>	<b>Transfers</b>	<b>Carried forward</b>
	£	£	£	£	£
National Lottery - Covid 19	-	10,000	10,000	-	-
Sheffield City Council	-	1,000	1,000	-	-
John Lewis Partnership	-	2,000	2,000	-	-
Graves Trust	-	2,500	2,500	-	-
Albert Gubay Foundation	-	10,000	9,223	-	777
WRAP	-	5,000	5,000	-	-
Neighbourly Community Fund	-	400	400	-	-
Covid-19 Appeal	-	122,192	122,192	-	-
	<b>-</b>	<b>153,092</b>	<b>152,315</b>	<b>-</b>	<b>777</b>

**Sainsbury Neighbourhood Grant**

Grant received for Christmas food.

**Sheffield City Council**

The grant from Sheffield City Council are to help cover the running costs of the charity, including purchasing food and gas/electricity top-ups.

**National Lottery** - Funding received for staffing to allow for continuation and increase in services through the Covid-19 pandemic.

**John Lewis Partnership** - Funding received to support the increase in demand during the Covid-19 pandemic.

**Graves Trust** - The grant was given to help cover costs incurred on PPE and food costs.

**Albert Gubay Foundation** - Funding to support staff costs, food and storage costs.

**WRAP** - The grant from WRAP was provided to purchase new equipment and PPE during the pandemic.

**Neighbourly Community Fund** - Funding received towards the increase in demand during the Covid-19 pandemic.

**Covid-19 Appeal**

S2 Food Poverty Network has Operated as banker for the Sheffield Foodbank Network Covid-19 Appeal. Distributing donations which are annotated with "Covid-19 Appeal" in the payment reference to the 15 Foodbanks in Sheffield (including S2 Food Poverty Network).

**S2 Food Poverty Network**  
**Notes to the financial statements**  
**for the year ended 31 December 2021**

**9 Net assets by fund**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2021</b>
Current assets	241,743	410	242,153
Current liabilities	(750)	-	(750)
	<u>240,993</u>	<u>410</u>	<u>241,403</u>

<i>Prior year</i>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2020</b>
<i>Current assets</i>	173,200	777	173,977
<i>Current liabilities</i>	(750)	-	(750)
	<u>172,450</u>	<u>777</u>	<u>173,227</u>

**10 Related party transactions**

There were no related party transactions during the year (2020: none).

**S2 FOOD POVERTY NETWORK**

England & Wales - Charity number 1162137

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# Accounts

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## S2 Food Poverty Network

### Financial statements

for the year ended 31st December 2020



Charity number: 1162137



The Spectrum, Coke Hill, Rotherham, S60 2HX  
Tel: 01709 829821 Fax: 01709 829822  
Email: [admin@varotherham.org.uk](mailto:admin@varotherham.org.uk) Web: [www.varotherham.org.uk](http://www.varotherham.org.uk)

VAR Community Accountancy

## **S2 Food Poverty Network Contents**

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Independent examiners report	6
Statement of financial activities	7
Balance sheet	8
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**S2 Food Poverty Network  
Legal and Administrative Information**

<b>Charity number</b>	1162137
<b>Trustees</b>	Rev J Upton - resigned November 2020 S Loveitt J Le Corney D Matthews P Midgley - Died March 2020 J Hull T Gallagher J Whyms
<b>Registered office</b>	St Aidan's Church and Community Centre 2 Manor Lane Sheffield S2 1UF
<b>Bankers</b>	The Co-operative Bank Po Box 250 Skelmerdal WN8 6WT
<b>Independent examiner</b>	F Hazlehurst employee of Voluntary Action Rotherham The Spectrum Coke Hill Rotherham S60 2HX



**S2 Food Poverty Network  
Trustees' annual report  
For the year ended 31 December 2020**

The charity is run according to its constitution which was adopted on 11 September 2013 and amended on 19 May 2015. It became registered as a charity on 11 June 2015.

The trustees who served during the year were:

Rev. J. Upton (resigned November 2020)  
S. Loveitt  
J. Le Corney  
D. Mathews  
P. Midgley (died March 2020)  
J. Hull  
T. Gallagher  
J. Whyms

**Objects and activities**

The charity's objects are the prevention or relief of poverty, in particular among people living within the S2 postcode area of Sheffield, by the provision of emergency food parcels, items, services and facilities to individuals in financial need.

**Achievements and performance**

This has been the most challenging year of the seven of the Food Bank's existence. The months from March have been dominated by the impact of Covid-19 and the need both to adapt practices to meet Covid-related safety guidance and to respond to greatly increased demand. This has been complicated by uncertainty as to what the future might hold.

Happily, we can report that we coped very well, buoyed by the phenomenal efforts of our staff, volunteers, partner organisations and our donor community, which expanded magnificently to sustain the service and allow us to cope with the dramatic increase in demand.

Here are five key metrics comparing 2019 and 2020 data:-

- Our income increased more than fivefold,
- The volume of food issued increased fourfold,
- Thus, we fed four times the numbers and (within this)
- We fed 5 times the number of children,

**S2 Food Poverty Network**  
**Trustees' annual report continued**  
**For the year ended 31 December 2020**

**Volunteers, Resilience and opening patterns**

We should first celebrate S2's significant resilience in several areas. We pay tribute to our part time staff plus a raft of loyal volunteers and new ones. As several volunteers had to shield, we were able to adapt the service to be COVID-19 secure and benefited from a range of new volunteers from partner organisations who were able to deploy their staff to plug gaps and cope with the explosion in demand.

As the pandemic and restrictions took hold, we altered the provision model. First, we moved to limiting numbers of clients entering St Swithun's at the same time, checking temperatures on admission, ceasing to offer refreshments and ensuring consistent social distancing. When restrictions were further tightened, we ensured even safer distancing by requiring clients to remain outside the building and to receive bags over a counter placed in the doorway.

We moved from two days of opening to clients (plus the one at Salvation Army) to opening on a single day. On other days of the week, volunteers pre-packed bags of provisions.

In normal circumstances, we do not make deliveries to clients. Those who are housebound will often nominate a friend or social worker to collect. Given the need for social distancing and the fact that some clients were shielding or self-isolating, we made a number of regular deliveries. Again new or established volunteers stepped up.

We recognise here significant loss. Our clients value interaction, refreshments and conversation amongst themselves when waiting and, perhaps even more, with the volunteers. We have sacrificed interaction to secure social distancing.

There has been a second significant loss to clients. We are currently unable to offer face-to-face support by Citizens' Advice workers. Limited telephone contacting is not an effective replacement. Thus the causes of an individual's food poverty, for example, debt are much harder to address.

**Necessary funding**

Demand increased in 2020 fourfold. Balancing this, our income increased fivefold. The increase in income reflects the generosity of individual new and established donors (standing orders) and our very effective pursuit of a number of national funding streams, many of which were newly enhanced to support effective voluntary organisations such as ourselves. For instance, we obtained funding to meet our increased need for trolleys and storage racks.

**S2 Food Poverty Network**  
**Trustees' annual report continued**  
**For the year ended 31 December 2020**

**Enhanced staffing**

The significant increase in demand, the loss of established volunteers in face of the pandemic, and the welcome involvement of new volunteers created in 2020 unprecedented pressure. The trustees were well aware that charities of similar scale to our Food Bank often had a small number of employed staff.

Thus we decided to employ, as our lead manager, Sue Rose who was already a leading volunteer (22 hours p/week) and Karen Kinsella, as assistant lead manager (15 hours p/week). We have been greatly impressed by the commitment and efficiency of both.

**Wider collaborations**

Ours is not the only voluntary organisation meeting much increased need in Sheffield during the pandemic. We have taken a positive role in conferring with other complementary providers. We now have regular contacts with Sheffield Food Works, Hope City Foundation and St Mary's. We have also opened discussions with Sheffield City Council.

We are fully committed to collaborative working with partners across the city from SCC to local schools, MCDT, CAB, the Healthy Holidays projects, MASKK and the city-wide food bank network across the city. The crisis has catalysed acceleration in networking, cooperation, support and sharing of food, expertise and insights.

**Sad farewells**

We record sad farewells from 2020. We lost three much loved colleagues over the year. Firstly, Councillor Pat Midgely who was a founding trustee and who was sadly taken by Covid 19 early on, in March 2020. We also lost two long standing volunteers Bill and Ang who cruelly fell victim to the virus within 2 days of one another over Xmas.

**Looking towards 2021**

2021 will be a very challenging year but we hope that if we sustain much of the good work we have begun with partners, we can continue to alleviate poverty in Sheffield. We are also determined to help address the systemic causes of poverty. We want to prevent it and give people the dignity and respect that they deserve and restore self-reliance and financial independence so that sometime soon food banks will genuinely not be required in a modern, affluent society which values all members of the community.

**Public benefit**

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

**S2 Food Poverty Network  
Trustees' annual report continued  
For the year ended 31 December 2020**

**Financial review**

Funds are held only to allow the charity to continue to function month to month. There is no specific reserves policy in place at present.

**In conclusion**

The Trustees would like to express their sincere thanks to all the volunteers and donors who have made our work possible in an increasingly challenging environment.

Approved by the board of trustees on:

Signed: 

Print name: Simon Loveitt

Date: 14th June 2021

Position: Treasurer

**Independent examiners report to the trustees of  
S2 Food Poverty Network ("the Charity")**

I report to the charity trustees on my examination of the accounts of S2 Food Poverty Network ("the Charity") for the year ended 31 December 2020.

**Responsibilities and basis of report**

As the charity trustees of S2 Food Poverty Network you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act).

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the application Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Accounting Technicians, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Signed: 

Date: 15 June 2021

Faye Hazlehurst FMAAT  
Voluntary Action Rotherham Ltd  
Community Accountancy  
The Spectrum, Coke Hill  
Rotherham  
S60 2HX

**S2 Food Poverty Network**  
**Statement of Financial Activities**  
**for the year ended 31st December 2020**

**Income from charitable activities:**

	Unrestricted Funds £	Restricted Funds £	2020 Total £	Unrestricted Funds £	Restricted Funds £	2019 Total £
Donations	2 209,794	122,192	331,986	49,794	-	49,794
Grants	3 -	30,900	30,900	-	11,746	11,746
Donated food	4 77,709	-	77,709	83,245	-	83,245
<b>TOTAL INCOME</b>	<b>287,503</b>	<b>153,092</b>	<b>440,595</b>	<b>133,039</b>	<b>11,746</b>	<b>144,785</b>

**Expenditure on charitable activities**

Food	125,855	6,997	132,852	120,791	1,717	122,508
Gas/electric top ups	1,070	250	1,320	1,280	500	1,780
Staff secondment	-	15,223	15,223	1,299	9,529	10,828
PayPal charges	757	-	757	-	-	-
Stationery	645	95	740	4	-	4
Publicity and marketing	129	-	129	121	-	121
Heat and light	3,515	-	3,515	-	-	-
Telephone	852	-	852	219	-	219
Equipment	6,626	7,558	14,184	326	1,000	1,326
Independent Examiners fee	750	-	750	-	-	-
Insurance	118	-	118	318	-	318
St Swithuns	8,764	-	8,764	1,259	-	1,259
Volunteer expenses	88	-	88	-	-	-
Food Network Covid-19 Appeal	(7,759)	122,192	114,433	-	-	-
<b>TOTAL EXPENDITURE</b>	<b>141,410</b>	<b>152,315</b>	<b>293,725</b>	<b>125,617</b>	<b>12,746</b>	<b>138,363</b>
<b>Net income/expenditure</b>	<b>146,093</b>	<b>777</b>	<b>146,870</b>	<b>7,422</b>	<b>(1,000)</b>	<b>6,422</b>
<b>Transfers between funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>	<b>146,093</b>	<b>777</b>	<b>146,870</b>	<b>7,422</b>	<b>(1,000)</b>	<b>6,422</b>
<b>Total funds brought forward</b>	<b>26,357</b>	<b>-</b>	<b>26,357</b>	<b>18,935</b>	<b>1,000</b>	<b>19,935</b>
<b>Total funds carried forward</b>	<b>172,450</b>	<b>777</b>	<b>173,227</b>	<b>26,357</b>	<b>-</b>	<b>26,357</b>

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

All the activities of the charitable company are classed as continuing.

The comparative figures for each fund are shown in notes to the accounts.

**S2 Food Poverty Network  
Balance Sheet  
As at 31 December 2020**

	Notes	2020 £	2019 £
<b>Current Assets</b>			
Debtors	6	311	-
Cash at Bank and in hand		173,665	26,357
		<u>173,977</u>	<u>26,357</u>
<b>Creditors - amounts due within one year</b>	<b>7</b>	<b>(750)</b>	<b>-</b>
<b>Net current assets</b>		<u>173,227</u>	<u>26,357</u>
<b>Net assets</b>		<u>173,227</u>	<u>26,357</u>
<b>Represented by:</b>			
General Funds		172,450	26,357
Restricted Funds	8	777	-
<b>Total funds</b>	<b>9</b>	<u>173,227</u>	<u>26,357</u>

Approved by the board of trustees on:

Signed on their behalf by:

Signed:  |

Date: 14th June 2021

Print name: Simon Loveitt

Position: Treasurer

**S2 Food Poverty Network**  
**Notes to the financial statements**  
**for the year ended 31 December 2020**

## **1 Accounting policies**

### **Basis of preparation**

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) (effective 1 January 2019) - (Charities SORP (FRS102)).

S2 Food Poverty Network meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value, unless otherwise stated in the relevant accounting policy note(s).

### **Incoming resources**

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Donations and grants received for the general purposes of the Foodbank are included in unrestricted funds.

No amount is included in the the financial statements for volunteer time in line with the SORP (FRS102).

Goods donated and held as stock for distribution by the foodbank are recognised as incoming resources within voluntary income only when distributed, with an equivalent amount being included as resources expended.

Grant income is deferred if the period the monies relate to is specified or indicated by the funder.

### **Resources Expended**

All expenditure is included on an accruals basis and is recognised as a liability is incurred. The charity is not registered for VAT and accordingly resources expended are shown gross of irrecoverable VAT.

### **Funds**

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts. Transfers between unrestricted and restricted funds are made accordingly when restrictions are either added to or removed from the potential use of the respective funds.

**S2 Food Poverty Network**  
**Notes to the financial statements**  
**for the year ended 31 December 2020**

**Fixed Assets**

Where an asset has been funded via restricted funds, it will be capitalised and depreciated over its useful life, or the length of the project/funding which ever is shorter.

**Trade debtors**

Trade debtors are amounts due from customers for services performed in the ordinary course of business.

**Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

<b>2 Donations</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2020 £</b>	<b>Total 2019 £</b>
Individual donations	146,228	-	146,228	13,118
Other donations	7,121	-	7,121	494
Standing orders	43,181	-	43,181	19,337
Gift Aid received	10,080	-	10,080	3,976
S2 Food Club	3,184	-	3,184	12,869
Covid-19 Appeal	-	122,192	122,192	
	<u>209,794</u>	<u>122,192</u>	<u>331,986</u>	<u>49,794</u>

All income received from donations and legacies in 2019 was unrestricted.

The charity received grants from South Yorkshire Community Foundation £25,000 and Sheffield Town Trust £10,000 towards the Covid network appeal.

**S2 Food Poverty Network**  
**Notes to the financial statements**  
**for the year ended 31 December 2020**

<b>3 Grants</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2020</b>	<b>Total 2019</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Manor and Castle Development Trust	-	-	-	717
National Lottery - Awards for All	-	-	-	9,529
National Lottery - Covid 19	-	10,000	10,000	-
Sheffield City Council	-	1,000	1,000	1,500
John Lewis Partnership	-	2,000	2,000	-
Graves Trust	-	2,500	2,500	-
Albert Gubay Community Foundation	-	10,000	10,000	-
WRAP	-	5,000	5,000	-
Neighbourly Community Fund	-	400	400	-
	<u>-</u>	<u>30,900</u>	<u>30,900</u>	<u>11,746</u>

Income received from grants in 2019 was all attributable to restricted funds.

#### **4 Donated goods**

The Statement of Financial Activities includes the estimated value of food that has been donated and used by the S2 Food Poverty Network Foodbank.

The estimated cost of food has been calculated by weight at an average retail cost of £1.68 per kilogram. The weighing of good only commenced at the beginning of October 2015, once charitable status had been achieved.

#### **5 Trustees and key management remuneration, benefits and expenses**

Trustees received no remuneration, benefits or expenses in this period except expenses paid in connection with their duties as volunteers (2019: £nil).

<b>6 Debtors</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Prepayments	311	-
	<u>311</u>	<u>-</u>

<b>7 Creditors</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Accruals	750	-
	<u>750</u>	<u>-</u>

**S2 Food Poverty Network**  
**Notes to the financial statements**  
**for the year ended 31 December 2020**

**8 Movement in funds**

	<b>Brought forward</b>	<b>Incoming Resources</b>	<b>Resources Expended</b>	<b>Transfers</b>	<b>Carried forward</b>
	£	£	£	£	£
National Lottery - Covid 19	-	10,000	10,000	-	-
Sheffield City Council	-	1,000	1,000	-	-
John Lewis Partnership	-	2,000	2,000	-	-
Graves Trust	-	2,500	2,500	-	-
Albert Gubay Foundation	-	10,000	9,223	-	777
WRAP	-	5,000	5,000	-	-
Neighbourly Community Fund	-	400	400	-	-
Covid-19 Appeal	-	122,192	122,192	-	-
	<b>-</b>	<b>153,092</b>	<b>152,315</b>	<b>-</b>	<b>777</b>

<i>Prior year</i>	<b>Brought forward</b>	<b>Incoming Resources</b>	<b>Resources Expended</b>	<b>Transfers</b>	<b>Carried forward</b>
	£	£	£	£	£
Sheffield City Council	-	1,500	1,500	-	-
Manor & Castle Development Trust	1,000	717	1,717	-	-
National Lottery - Awards For All	-	9,529	9,529	-	-
	<b>1,000</b>	<b>11,746</b>	<b>12,746</b>	<b>-</b>	<b>-</b>

**Sheffield City Council**

The grant from Sheffield City Council are to help cover the running costs of the charity, including purchasing food and gas/electricity top-ups.

**National Lottery** - Funding received for staffing to allow for continuation and increase in services through the Covid-19 pandemic.

**John Lewis Partnership** - Funding received to support the increase in demand during the Covid-19 pandemic.

**Graves Trust** - The grant was given to help cover costs incurred on PPE and food costs.

**Albert Gubay Foundation** - Funding to support staff costs, food and storage costs.

**WRAP** - The grant from WRAP was provided to purchase new equipment and PPE during the pandemic.

**Neighbourly Community Fund** - Funding received towards the increase in demand during the Covid-19 pandemic.

**Covid-19 Appeal**

S2 Food Poverty Network has Operated as banker for the Sheffield Foodbank Network Covid-19 Appeal. Distributing donations which are annotated with "Covid-19 Appeal" in the payment reference to the 15 Foodbanks in Sheffield (including S2 Food Poverty Network).

**S2 Food Poverty Network**  
**Notes to the financial statements**  
**for the year ended 31 December 2020**

**9 Net assets by fund**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2020</b>
Current assets	173,200	777	173,977
Current liabilities	(750)	-	(750)
	<u>172,450</u>	<u>777</u>	<u>173,227</u>

<i>Prior year</i>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2019</b>
<i>Current assets</i>	26,357	-	26,357
* <i>Current liabilities</i>	-	-	-
	<u>26,357</u>	<u>-</u>	<u>26,357</u>

**10 Related party transactions**

A number of trustees made donations to the charity throughout the year. There were no other related party transactions during the period. (2019: none).