

## 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**

	<b>Page</b>
Legal and administrative information	1
Trustees' annual report	2 – 5
Independent examiners report	6
Statement of financial activities	7
Balance sheet	8
Notes to the accounts	9-13

**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:**

		<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>2020 Total £</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>2019 Total £</b>
Donations	<b>2</b>	209,794	122,192	331,986	49,794	-	49,794
Grants	<b>3</b>	-	30,900	30,900	-	11,746	11,746
Donated food	<b>4</b>	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>	7	(750)	-
<b>Net current assets</b>		<u>173,227</u>	<u>26,357</u>
<b>Net assets</b>		<u><b>173,227</b></u>	<u><b>26,357</b></u>
<b>Represented by:</b>			
General Funds		172,450	26,357
Restricted Funds	8	777	-
<b>Total funds</b>	9	<u><b>173,227</b></u>	<u><b>26,357</b></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 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>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
<b>6 Debtors</b>		
Prepayments	<u>311</u>	<u>-</u>
	<u><b>311</b></u>	<u><b>-</b></u>
	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
<b>7 Creditors</b>		
Accruals	<u>750</u>	<u>-</u>
	<u><b>750</b></u>	<u><b>-</b></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)
	<b>172,450</b>	<b>777</b>	<b>173,227</b>

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

**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).